

REPUBLIC OF KENYA



REPORT

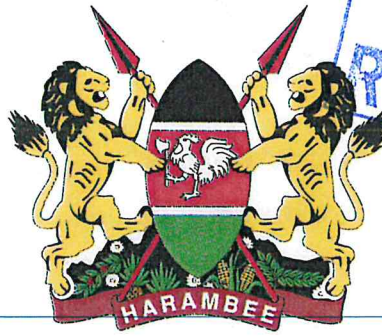
THE NATIONAL ASSEMBLY	
DATE: 15 FEB 2022	
OF <i>Thursday</i>	
TABLED BY:	<i>LDM</i>
CLERK-AT THE TABLE:	<i>Gertrude Chebet</i>

THE AUDITOR-GENERAL

ON

**MINISTRY OF WATER, SANITATION
AND IRRIGATION**

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



MINISTRY OF WATER, SANITATION AND IRRIGATION

REPORTS 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)**

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Water, Sanitation and Irrigation was formed after the merger of the former Ministry of Water and Sanitation and State Department for Irrigation through Executive Order No. 6 of 22nd August 2019. The mandate of the Ministry was further revised through the Executive Order No. 1 of 2020 issued on 14th January, 2020 (Revised).

The Ministry's mandate is guided by key laws and policies as provided by the Constitution of Kenya 2010, Water Act 2016, Irrigation Act 2019, Kenya Water Institute (KEWI) Act 2001, legal notice number 252 of 2015, Agenda 2063, SDGs No. 2, 6, and 15, Kenya Vision 2030, MTP III (2018-2022), and the 'Big four' agenda. These laws and policies emphasize the need for efficiency and better management in the utilization of natural resources to enable the government achieve its strategic goals of economic growth, poverty reduction and social stability.

The Ministry is committed to the implementation of policies, legal and regulatory frameworks for promoting sustainability in water resources and transboundary waters management, improvement of water and sanitation services, irrigation and land reclamation while at the same time mitigating and adapting to the effects of land use and climate change. This strategic plan is aligned to MTP III (2018-2022), SDGs No. 2, 6 and 15, Kenya Vision 2030, the 'Big four' agenda, Agenda 2063 and the budget system through the Medium-Term Expenditure (MTEF). This shall form the basis for identifying development priorities and establishing deliverables under the Ministry's performance contract system.

The Vision of the Ministry is universal access to adequate, safe and sustainably managed water resources, sanitation and Irrigation and its Mission is to ensure good governance in the conservation, protection, water harvesting and storage, management and development of water resources, sanitation infrastructure, irrigation and land reclamation for national socio-economic development". The Ministry is also guided by the national values as espoused by the Constitution of Kenya. These values are: Sustainable Development, Honesty and Integrity, Human Dignity, Teamwork and focus on results, Innovativeness and Participatory approach.

The mandate of the Ministry involves water resource management and development, sanitation, irrigation and land reclamation for socioeconomic development. It is outlined in the Executive Order No. 1 of 2020 issued on 14th January, 2020 (Revised). The functions of the Ministry are: Water resources management policy; Water catchment area conservation, control and protection; Water and sewerage services management policy; Waste water treatment and disposal policy; Water quality and pollution control; Management and Development of Trans boundary waters; Sanitation management; Management of public water schemes and community water projects; Domestic water storage and development; Development of dams for domestic and industrial water uses; Water storage, Flood control and dykes; National Irrigation Policy and Management; Management of Irrigation Schemes; Mapping, Designating and Developing Areas Ideal for Irrigation Schemes; Irrigation Water Harvesting and Storage and Land Reclamation.

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(b) Key Management

The Ministry's day-to-day management is under the following key organs:

- i. Directorate of water
 - Department of Water Services
 - Department of Water Resource
 - Department of Trans boundary Waters
- ii. Directorate of shared services
 - Human Resource Management and Development Department
 - Central planning and Projects Monitoring Department
 - Finance Department
 - Accounts Department
 - Supply Chain Management Department
 - Administration General Department
 - Records Management Department
 - ICT Department
 - Public Communication Department
 - Internal Audit Department
 - Legal Department

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

<u>No.</u>	<u>Designation</u>	<u>Name</u>
1.	Cabinet Secretary	Sicily K. Kariuki, (Mrs), EGH
2.	Chief Administrative Secretary	Dr. Andrew K. Tuimur, CBS
3.	Principal Secretary	Joseph W. Irungu, CBS
4.	Water Secretary	Eng. S. O. Alima
5.	Irrigation Secretary	Aboud Moeva
6.	Secretary Administration	Joseph K. Keter 'ndc' (K)
7.	Director, Human Resource Management & Dev.	Caroline Mugwe
8.	Director, Central Planning & Project Monitoring	Paul Asele
9.	Director, Department Water Resources	Chrispine Juma
10.	Director, Department of Transboundary Waters	Gladys Wekesa
11.	Director, Department of Infrastructure Development	John Muiruri
12.	Chief Finance Officer	Daniel Kihara
13.	Deputy Accountant General	Agnes Waweru
14.	Director Supply Chain Management	Julius Kieni
15.	Chief Internal Auditor	Charles Nyakeri
16.	Deputy Director, Youth Affairs	Dr. Sophia Opiyo
17.	Director Legal Department-	James Nduna

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(d) Fiduciary Oversight Arrangements

i) Audit and Finance Committee Activities

- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the State Department.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

ii) Parliamentary Committee Activities

The parliamentary accounts committee as sole watchdog committee among others is responsible for:

- Receiving and discussing at the first instance reports from the Auditor General with a view of responding to them and making presentations to PAC in Parliament.
- Examine financial reports and accounts and Workings of the ministry
- Examine accounts showing appropriations by the national assembly to meet Ministry expenditure
- Examine whether the affairs of the ministry are managed with sound financial principles and prudent practices.

iii) Development Partner Oversight Activities

The oversight role is carried out by the establishment of a steering committee where all donors are members. This committee meets on a quarterly basis and all the donor representatives attend and have the following activities:

- Review development partners programs and activities through their missions
- Co-ordinate funding in the water sector
- Project completion review by the committee members

iv) Budget Committee Activities

This is the committee charged with the responsibility of implementation of the Ministry's budget and its prudent management. The duties of the committee include:

- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.
- To participate in sector working groups
- To review and consider the cash flow plans

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- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the State Department.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken.

(e) Ministry of Water, Sanitation and Irrigation Headquarters

P.O. Box 49720-00100
Maji House
Ngong Road
Nairobi, KENYA

(f) Entity Contacts

Telephone: (254) 020 - 2716103
E-mail: ps@water.go.ke
Website: www.water.go.ke

(g) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

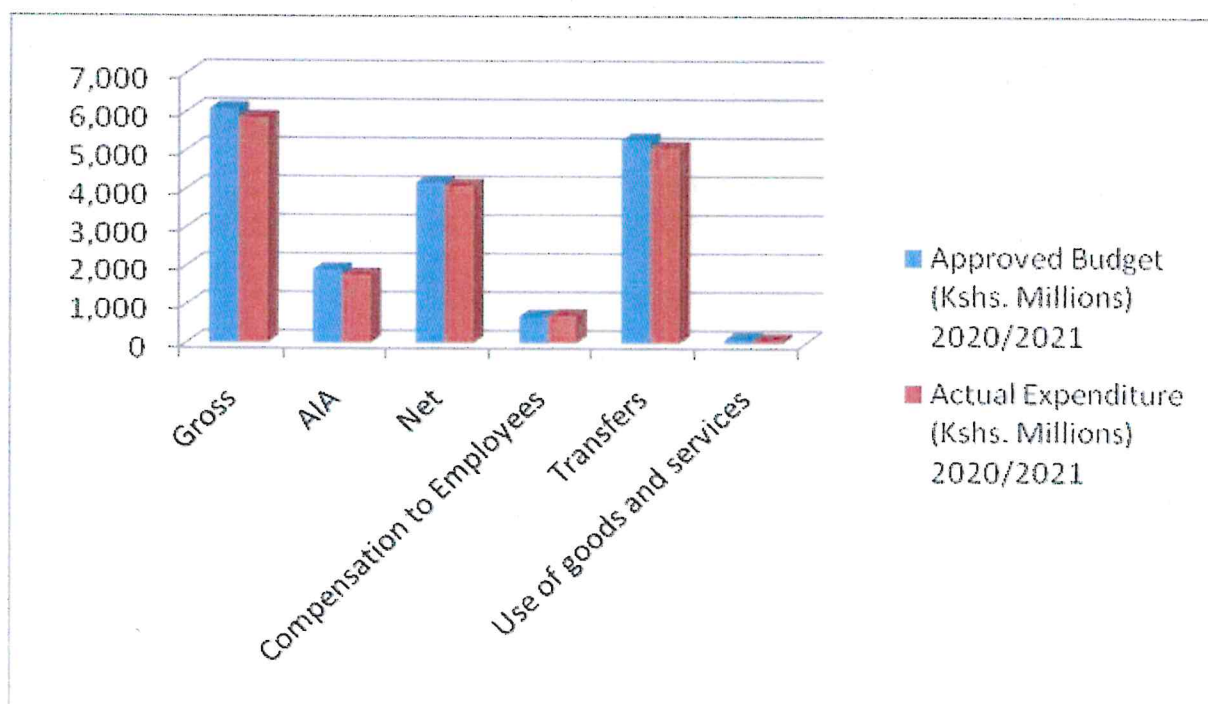
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FORWARD BY THE CABINET SECRETARY

The Budget allocation for the Ministry was Kshs. 81,800 Million in financial year 2020/21 while actual expenditure was Kshs. 67,716 Million translating to 84% absorption level. The Recurrent approved budget was Kshs. 6,077 Million against an expenditure of Kshs, 5,742 Million translating to an absorption level of 96.2%. Further, the Development approved budget was Kshs. 75,724 Million against an expenditure of Kshs, 66,974 Million translating to an absorption level of 83%. The Ministry recurrent and development expenditure, per programme and sub-programme is presented below from tables 1 to 3.

Table 1: Analysis by Category of Expenditure: Recurrent (Kshs. Millions)

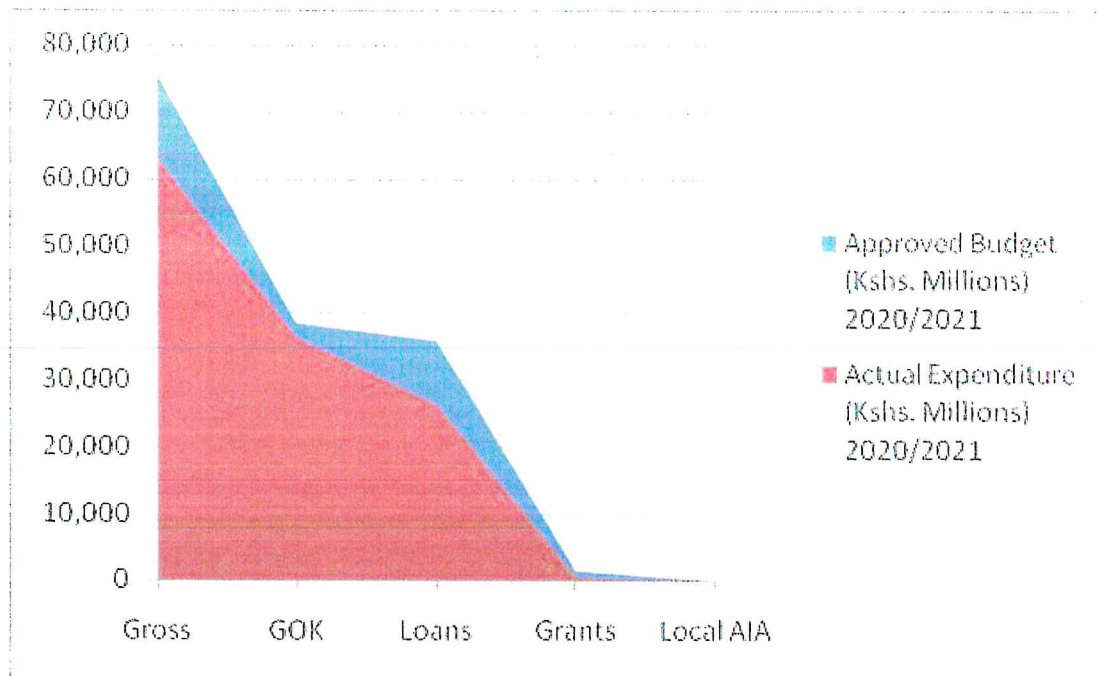
Vote and Vote Details	Economic Classification	Approved Budget (Kshs. Millions)	Actual Expenditure (Kshs. Millions)
		2020/2021	2020/2021
Vote 1109: Water, Sanitation and Irrigation	Gross	6,077	5,742
	AIA	1,907	1,879
	Net	4,170	3,863
	Compensation to Employees	691	706
	Transfers	5,282	4,960
	Use of goods and services	104	76



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Table 2: Analysis by Category of Expenditure: Development (Kshs. Millions)

Vote and Vote De tails	Economic Classification	Approved Budget (Kshs. Millions)	Actual Expenditure (Kshs. Millions)
		2020/2021	2020/2021
Vote 1109: Water, Sanitation and Irrigation	Gross	75,724	61,974
	GOK	38,435	35,209
	LOANS	35,809	26,315
	GRANTS	1,479	450

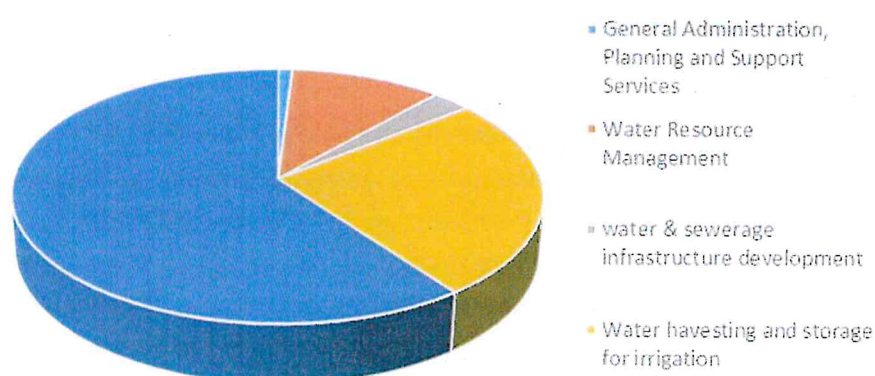


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Table 3: Analysis by Programs and Sub programs (Kshs. Millions)

Description	Approved Budget	Actual Payments	Variance	Budget utilization Variance
General Administration, Planning and Support	769,526,565	644,261,128	125,265,437	84
Water Resource Management	8,572,056,106	5,925,213,076	2,646,843,030	69
water & sewerage infrastructure development	2,239,464,437	2,228,649,069	10,815,368	100
Water harvesting and storage for irrigation	20,966,152,229	18,178,381,021	2,787,771,208	87
Irrigation and land reclamation	49,254,007,079	40,739,685,351	8,514,321,728	83
Grand Total	81,801,206,416	67,716,189,645	14,085,016,771	83

Analysis of budget by programmes



During the period under review, the Ministry undertook the development, public participation and Pre-Publication consultations with committees of Delegated Legislation on both houses for Water Services, Water Harvesting and Storage and Water Resources, and Irrigation (General) Regulations 2020. The Ministry also developed key policy documents including the National Water Policy being the Sessional Paper No. 01 of 2021 which is in Parliament awaiting debate; National Irrigation Services Strategy and Water Act 2016 (Amendments) Bill; draft Sanitation policy which has undergone stakeholder consultation, the Irrigation Guidelines 2020 were finalized and published. In addition, the Ministry undertook Asset and Liabilities verification exercise resulting in a comprehensive consolidated report from all the Agencies which is awaiting validation prior to its Gazettement as required by the Water Act 2016.

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On the implementation of programmes, the Ministry was able to complete 41 projects during the review period; 21 water projects, 5 sewerage project and 15 irrigation projects. During the same period, a total of 22 projects were started; 18 water projects and 4 sewerage project. This resulted to increased water provision from 64% in to 65.5% while sewerage services increased from 26% in 2020 to 27.1% in the FY2019/20 and FY2020/21 respectively. Under the Kenya Towns Sustainable Water and Sanitation Programme, there are 8 projects earmarked as last mile water connectivity and three as last mile sewerage connectivity. Once complete, 192,000 people will be connected to water and an addition 80,000 people will be connected to sewerage. To enhance intergovernmental collaborations and improve the management of water sector, the Ministry has built capacity for nine water services providers in the following counties Kisumu, Uasin Gishu, Nakuru, Kilifi, Machakos, Embu, Meru, Laikipia and Kiambu.

Under the Big Four Agenda, the Ministry has undertaken projects to supply water to the following sites; Special Economic Zones (SEZs) in Naivasha and Mombasa, Level 4, 3 and 2 hospitals across the country, Housing Projects in Nairobi and Athi River, Livestock holding Grounds in seven counties, and Fish Markets and Fish Landing Sites at the Coast.

The ministry initiated and finalized on groundwater mapping assessment for South Turkana, Marsabit and Wajir whose information is crucial for decision-making of both National and County governments in realizing adequate provision of water and sanitation to the areas. Further the ministry has enhanced its data and information collection mechanism by rehabilitating 46 monitoring stations and upgrading 16 telemetric hydromet stations.

Similarly, on water harvesting and storage, the Ministry is fast tracking construction and subsequent completion of large multipurpose dams; Karimenu II in Kiambu, Thwake in Kitui/Makueni, fast-tracking of RAP implementation to pave way for commencement of construction works for Mwache Dam in Kwale/Mombasa while Soin-Koru multipurpose dam is also being processed for implementation. Other ongoing dams construction are; Yamo in Samburu County and Siyoi-Muruny Dam and Water Supply in West Pokot County. In addition, through presidential directives the ministry constructed three peace dams namely Kases in West Pokot, Forolle in Marsabit and Naku'etum in Turkana.

In support of food security under Big IV agenda, the Ministry put an addition 48,000 acres under public schemes and community-based smallholder irrigation schemes contributing to an average production of 66,000 tons of rice and 17,000 tons of maize annually and directly benefiting over 108,077 farmers. In addition, the Ministry constructed 25,091 household water pans by end of June 2021 across the country; this translated to 28.09 million m³ of storage to irrigate about 14,980 acres of land. An addition 10 boreholes were drilled in 10 public schools to provide water and support irrigation in greenhouses.

During the year under review, the Ministry put in place robust approach in adherence to health protocols posed by COVID-19 as well as further progress on its project's implementation. The Ministry in collaboration with other government agencies drilled 193 boreholes and constructed water

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points within Nairobi Metropolitan Area specifically targeting the informal settlements benefitting a total population of 620,000 people.

The emerging issues related to the Ministry are:

- Need to re-organise planned activities and programs due to Covid -19 pandemic disruption
- Financial resources constraints posed by budget adjustments, and consumer bills temporary reliefs.
- Introduction of tax on water and sewerage infrastructure services

Recommendations:

- Mapping of degraded lands in the country is necessary for appropriate,
- Taxation of water and sewerage deter some consumers due to affordability thus it is essential to include a pro-poor tariff band (0-6m³) charged.
- Develop efficient county specific land reclamation programs aimed at reversing degradation and achieving land degradation Neutrality (LDN)
- County- based mapping of irrigation schemes and national assessment of areas under irrigation is necessary for efficient and real time reporting.

Below are some of the projects the ministry is undertaking:



TELEMETRIC MONITORING STATIONS



Configuration and Calibration of the Sensors



Discharge and Velocity Measurements for The Purpose of Calibrating the Sensors



RGS 4AA01 located at Fisheries Hatcheries on River Sagana

Location:
-0.362157, 37.068112; Altitude: 1752masl



Thiba river – undertaking cross-sectional survey

SOME OF THE MAJOR WATER PROJECTS



Aerial Photo of completed Kigoro Water Treatment Plant



Ongoing Dam Filling works – Karimenu II Dam Project

NORTHERN COLLECTOR TUNNEL PROJECT



Lined Tunnel - Northern Collector Tunnel (NCT) Project



Githika Outfall Gabion Laying - (NCT)



Aerial Crossing for NCT Pipelines project

ONGOING CONSTRUCTION OF THWAKE MULTIPURPOSE DAM





Residents fetching water at KMC Athi river primary site- Covid-19 response project



Residents fetching water at Isinya Manjengo site- Covid-19 response project

Mwea Irrigation Development Programme (Thiba Dam)-Diversion channel completed; Ongoing dam embankment works



Household Water Harvesting Programme



To enhance business continuity the ministry has employed the following risk management strategies; it has put in place an operational risk and management committee. Identified and conducted capacity building a risk champion from each department. Further the Ministry has also developed Terms of reference for the development Risk Policy and Institutional Risk Management Framework (IRMF).

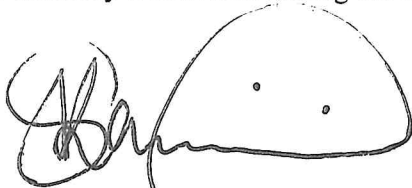
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Challenges experienced:

Slow project implementation due to inadequate funds, delayed disbursements, and delayed approval of master lists for tax exemption by the National Treasury has negatively impacted on the implementation of some projects; lengthy process for land acquisition/ compensation of way leaves, forest moratorium; Pollution of Water resources posing a major threat to water quality and public health, largely due to inadequate effluent treatment.; Inadequate frameworks, management systems and enforcements for laws, policies, strategies and regulatory guidelines; lack of proper framework guiding management of small and medium size scale irrigation schemes; dilapidating infrastructure ;Land reclamation mandate is not clearly stipulated as a national government or county government function, rendering effective implementation of land reclamation projects and programmes difficult.

To address the inadequate financial resources, the Ministry will continue to rationalize its activities to match the expected exchequer releases. In addition, continuously engage Parliament and National Treasury to enhance communication with project implementation agencies and grant exemption from remission of duty and taxes; resource mobilization for construction and rehabilitation of major Water, Sanitation and Irrigation projects and taxation of water and sewerage services to include a pro-poor band so as to make services affordable.

In fulfillment of the primary functional obligation assumed by all Cabinet Secretaries as envisaged in the constitution of Kenya article 153 section 3 and 4 (b) I hereby present a detailed annual report on the ministry's activities during the FY 2020/2021.



SICILY K. KARIUKI (MRS), EGH
CABINET SECRETARY
MINISTRY OF WATER, SANITATION AND IRRIGATION

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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 Ministry's 2018-2022 plan are to:

- a) To enhance sector governance and leadership through formulation and implementation of 4 no. Policies, 3no. Bills and 4no. Strategies in full compliance with the water Act of 2016 and Irrigation Act 2019
- b) To build human resource and financial capacity through training of 550 no. of staff annually, recruitment of 173 no. of staff and mobilization of Kshs 367.1 Bn by 2022
- c) To increase the per capita fresh water endowment from 527 MM3 to 700 MM3 through management, protection and conservation of water resources by 2022.
- d) To increase the percentage of national population with access to safe water from 60% in 2017 to 77% by the year 2022.
- e) To increase the percentage of national population with access to improved sanitation from 67% in 2020 to 85% by the year 2022
- f) To Increase water storage per capita from 4.5M3 to 14M3 by 2022, for domestic use, industrial use, irrigation, restoration and reclamation of degraded lands
- g) To increase area of land under irrigation from 484,000 in 2018 acres to 700000acres by 2022 and enhance sustainability of the irrigation schemes

Progress on attainment of Strategic development objectives

A review of the strategic plan 2018-2022 was done and the findings on extent of results achieved during the review period is presented in the table below:

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Table 1.1: Summary of findings on the Implementation of Strategic Plan 2018-2022

Program	Strategic Objective	Outcome	Indicator	Performance
General Administration, Planning and Support Services	To enhance sector governance and leadership through formulation and implementation of 4 no. Policies, 3no.Bills and 5no. Strategies in full compliance with the water Act of 2016 and Irrigation Act 2019	Good Governance in the Management of Water Resources and Irrigation services	Degree of implementation of enabling environment at all levels	73%
			Degree of implementation of establishment and reform of institutions at all levels.	72%
	To build human resource and financial capacity through training of 550 no. of staff annually, recruitment of 173 no. of staff and mobilization of Kshs 367.1Billion by 2022	Enhanced human resources and financial capacity	<ul style="list-style-type: none"> • No. of staff recruited annually • No. of staff Trained Annually • Amount in Kshs. Billion mobilized 	<ul style="list-style-type: none"> • 63 staff recruited • 100 staff Trained • Ksh 77 Billion Mobilized
Water Resources Management	To increase the per capita fresh water endowment from 527 MM ³ to 700 MM ³ through management, protection and conservation of	Increased availability of safe and adequate water resources	Total Renewable Water Resources (TRWR) per capita in m ³ /yr/cap	528.14 MM ³

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	water resources by 2022.			
Water and Sewerage Infrastructure Development	To increase the percentage of national population with access to safe water from 60% in 2017 to 80% by the year 2022	Enhanced accessibility of water services	Proportion of national population with access to safe drinking water service	65.5%
	To increase the percentage of national population with access to improved sanitation from 68% in 2017 to 80% by the year 2022	Enhanced accessibility of Sanitation services	Proportion of national population using basic sanitation services ¹	82.5%
Water Storage and Flood Control	To Increase water storage per capita from 4.5M ³ to 14M ³ by 2022, for domestic use, industrial use, irrigation, restoration and reclamation of degraded lands	Enhanced Water Storage and Availability	Water storage per capita in m ³ /cap	5.3M ³
Irrigation and Land Reclamation	To increase area of land under irrigation from 484,000 in 2018 acres to 700,000 acres by 2022 and enhance sustainability of the schemes	Enhanced Utilization of Land through Irrigation	Acres of land under irrigation	552,000 acres
			New Acres put under irrigation	94,980 acres

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Ministry of Water, Sanitation and Irrigation exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on Ministry of Water, Sanitation and Irrigation pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar:

1. Sustainability strategy and profile

The Ministry allows sharing of plans with its stakeholders who include the national treasury, development partners, County Governments, customers, other local agencies, organizations, and regulators. We firmly believe this is an important tool for focusing our energies on. It will help the ministry and future leaders in making the decisions that will continue progressively realise human rights to water and sanitation. This will also lead to achievement of the Sustainable Goal Number 6 (SDG 6). The ministry through its agencies has manage to undertake the following in the last financial year.

- a) Community level initiatives for the sustainable management of water resources in cleaning Nairobi river and its tributaries
- b) Development of water services in rural areas considered not to be commercially viable for provision of water services by licensees;
- c) Mobilised communities to end open defecation in counties of Kwale, Turkana, Migori Baringo and Samburu
- d) Development of water services in the under-served poor urban areas; and
- e) Research activities in the area of water resources management and water services, sewerage and sanitation

2. Environmental performance

The Ministry of water sanitation and irrigation recognizes the Environmental Policy to guide in investment of the projects. The implementing agencies of the ministry have aligned to the Environmental Management Act 2015 (EMCA) provisions. Through the policy implementation of water, sanitation and irrigation projects considers environmental impact assessment report to optimal performance of the environment. The ministry also promotes investments adopting green technologies which are considered environmental friendly. The implementation of the policy is hindered by the high initial cost of mainstreaming green growth approaches in investments such as solarisation of boreholes pumping stations.

The ministry has developed the National Sanitation Management Policy (NSMP). There exists a gap in the solid waste management policy compared to the EMCA provisions with limitations on sanctions for generators of the solid waste and those charged with responsibility of safe disposal. Limitation in awareness creation of the public hinders the achievement of the policy aspirations.

3. Employee welfare

The Ministry is guided by Public Service Commission (PSC) guidelines for recruitment, training and welfare of Human Resources policy. The policy including auxiliary policies that guide the recruitment and selection processes are adhered to conform to public service directives from time to time. The

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policies emphasise on affirmative action on Gender, Disability, and Regional balance, Youth and Women as per the provisions of Constitution of Kenya 2010. The water sector institutions review policies regularly in consultation with the stakeholders to address emerging issues such as COVID-19 Pandemic. The ministry and its agencies has maintained high level caliber staff and continual improvement of skills through Training on professional careers and performance appraisal which is undertaken bi-annually.

The appraisal system in the ministry provides for reward and sanction for deviation from the norms. The ministry has set up a committee on Occupational, Safety and Health policy which is in compliance with OSHA of 2007.

4. Market place practices-

a) Responsible competition practice.

The ministry has an anti-corruption committee and policy in place to ensure incidences of fraud and corruption are identified and addressed in an appropriate and timely manner. The Code of Conduct and ethics that has to be observed by all staff stipulates that during discharge of one's duties they should behave appropriately and treat all and sundry with utmost respect.

b) Responsible Supply chain and supplier relations

The ministry is very keen in complying with Public Procurement Asset Disposal ACT, 2015 and regulation 2020 in ensuring conducive working relationship while practicing good governance. The ministry procures goods and services from service providers through a transparent competitive processes and ensures allocation to the target groups of Youth Women and Persons with Disability. Further, it ensures that it adheres to Presidential directive circulars to support to local content. The ministry strictly develops and follows Procurement Plan while budgeting for all activities hence the strictness in adhering to the approved budget and honouring all contracts while also strictly processing payment of all contracts within 14 days as after conducting due diligence as stipulated in the service delivery charter.

c) Responsible marketing and advertisement

All advertisements are placed in line with the National Government Circular that recommends all government advertisements to be exclusively placed in the MyGov newspaper pull out coordinated through the Government Advertisement Agency.

Conformity to the National government and Organizational branding guidelines and Communication Policy. This ensures brand equity and visibility for all financing partners through strategic logo placement of the Court of Arms, Agency, Donor partners and Implementing partner's logos.

d) Product stewardship

The ministry has not developed any products therefore has not put in place safeguards to consumer rights and interests.

Water stewardship is using water in a way that is socially equitable, environmentally sustainable and economically beneficial. This is achieved through a stakeholder inclusive process that involves site and catchment based actions

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Water tariffs are set through public consultation process to protect consumer rights and interests. Improving and strengthening Sustainable Access to Water and Sanitation in rural communities around our area of jurisdiction the Agency plans to implement more of water infrastructure which will help in improving the water table, Improved health with access to WASH facilities, Environment sustainability – Afforestation by planting, decreased soil erosion and improved soil moisture, Improved access to water to ensure women spend less time in travelling to fetch water

5. Community Engagements-

During the period under review, the ministry together with its sector institutions undertook the following Corporate Social Responsibility (CSR) activities. Due to the effects of Covid-19 pandemic, the activities were scaled down. In the FY2020/21, the activities included:

- Support to Tatu Kenga’s Education
- Support to the Eldama Ravine Half Marathon’s Conservation Activities in November 2020

Presidential Directive on Increasing Forest Cover in Kenya: Tree-planting in Lambwe Forest in Homa Bay County in March 2021

MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

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

The Accounting Officer in charge of the Ministry of water, Sanitation and Irrigation accepts responsibility for the entity'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 (IPSAS). The Accounting Officer is of the opinion that the Ministry's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the Ministry of water, Sanitation and Irrigation further confirms the completeness of the accounting records maintained for the ministry, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

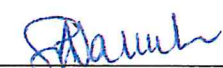
The Accounting Officer in charge of the Ministry of water, Sanitation and Irrigation confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Ministry's financial statements were approved and signed by the Accounting Officer on 21/12 2021.



Principal Secretary
Name: Joseph W. Irungu, CBS



Deputy Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021

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 MINISTRY OF WATER, SANITATION AND IRRIGATION FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal 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

Qualified Opinion

I have audited the accompanying financial statements of the Ministry of Water, Sanitation and Irrigation set out on pages 1 to 26, which comprise of the statement of assets and

liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation- recurrent and development combined 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, except for the effects of the matter discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the Ministry of Water, Sanitation and Irrigation as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances between the Financial Statements and Confirmations from Other Government Agencies

The statement of receipts and payments reflects transfers to other government units amounting to Kshs.59,624,597,538 in Note 8 to the financial statements. However, third party confirmations from the entities which received funding during the year under review differed with the transfers reflected in the financial statements as summarized below:

Account Name	Balance as per financial statements Amount (Kshs.)	Confirmations from 3rd Parties Amount (Kshs)	Variance Amount (Kshs.)
Recurrent Account	4,944,866,851	4,764,895,499	179,971,352
Development Account	34,811,135,995	29,224,867,439	5,586,268,556
AIA	19,853,569,403	15,529,398,589	4,324,170,814
Total	59,609,572,249	49,440,618,900	10,090,410,722

Consequently, the accuracy and completeness of the transfers to other government units of Kshs.59,624,597,538 could not be confirmed.

2. Pending Accounts Payables

2.1 Unreported Pending Accounts Payables

Note 18.1 to the financial statements on pending accounts payables reflects pending bills totaling to Kshs.78,530,845. A review of pending bills analysis provided for audit verification reflects that the Ministry had pending bills amounting to Kshs.84,160,272 as at 30 June, 2021. The difference of pending bills amounting to Kshs.5,629,427 was not disclosed in the financial statements for the year ended 30 June, 2021. Further, no ageing analysis for these pending bills was provided for audit verification.

2.2 Unsupported Pending Accounts Payables

Included in the pending accounts payables balance of Kshs.78,530,845 are pending bills totalling to Kshs.8,230,052 which were not supported with the relevant documents such as invoices numbers, local purchase orders/local service orders, nature of goods supplied/services offered and delivery notes.

2.3 Outstanding Compensation Claims and Legal Fees

Included in the pending accounts payable balance of Kshs.78,530,845 as at 30 June, 2021 is an amount of Kshs.42,468,829 which relates to long outstanding compensation claims and legal fees. The Management has not explained why the claims and legal fees have not been settled. Non-payment of these compensation claims, and legal fees may attract litigations, interest and penalty charges.

2.4 Non-Payment of Pending Accounts Payables

Note 18.1 to the financial statements reflect pending bills of Kshs.78,530,845 which were not paid during the year under review but were instead carried forward to the financial year 2021/2022. Failure to settle pending bills in the year to which they relate adversely affects the subsequent year's provisions, since the bills form a first charge to that year's budget provisions.

Consequently, it was not possible to ascertain the accuracy and validity of the pending bills balance of Kshs.78,530,845 as at 30 June, 2021.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ministry of Water, Sanitation and Irrigation 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 qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects budgeted receipts of Kshs.81,801,206,416 against actual receipts of Kshs.67,731,063,442 resulting to an underfunding of Kshs.14,070,142,974 or 17%.

Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.67,716,189,645 and Kshs.81,801,206,416 respectively, resulting to an under-expenditure of Kshs.14,085,016,771 or 17% of the budget.

Although Management attributed the underfunding to lack of Exchequer releases from The National Treasury and lengthy procurement process, the Ministry may not have implemented all the planned activities, impacting negatively on delivery of services to the public.

2. Delay in Exchequer Releases

Review of records maintained by the Ministry in relation to Exchequer Releases revealed that the Ministry received Kshs.14,135,364,038 as exchequer releases from the National Treasury in the months of June and July, 2021. A total of Kshs.10,608,459,196 or 75% of development exchequer was received in the subsequent year 2021/2022, as detailed below;

No.	Date	Reference No.	Vote	Amount (Kshs.)
1	22-Jun-21	FT21173RZL11	Recurrent	255,816,670
2	29-Jun-21	FT21180PNYT6	Recurrent	330,254,186
3	14-Jun-21	FT21165YGFGY	Development	1,209,067,587
4	21-Jun-21	FT21172LR9XH	Development	103,552,318
5	24-Jun-21	FT211756SH57	Development	1,358,936,789
6	25-Jun-21	FT21176SFBL4	Development	9,136,274
7	29-Jun-21	FT21180B8BT6	Development	260,141,018
8	2-Jul-21	FT21183KLKZZ	Development	8,482,699,383
9	6-Jul-21	FT21187MF5MR	Development	2,125,759,813
			Total	14,135,364,038

The delay in exchequer releases may have resulted in low absorption of the budget and this may have adversely affected the development programmes of the Ministry and provision of services to the public.

3. Unresolved Prior Years Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board and the National Treasury's Circular Ref: AG.4/16/2 Vol.3(72) dated 30 June, 2021 on Revised Annual Financial Reporting Template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsatisfactory Implementation of Project - Sagana River Restoration Project

The Ministry awarded one tender reference number MWS/SRRP/IFB/001/2018-2019 to two International Firms in December, 2018 at a contract sum of Kshs.1,194,801,722 for restoration of Sagana River being fully funded by the Kenyan Government.

The Project scope of works included construction of Sagana Diversion Weir, construction of two cascading 18-meter-high dams on Kahiti stream, laying of 12 km of 250 to 280 mm ha UPVC water transmission line, construction of one 2500m³ balanced tank, laying and testing of 17 km of 110 mmdia UPVC distribution line and construction of six (6 No.) distribution tanks of capacity 250m³ each.

The Ministry made an advance payment of Kshs.238,960,344 and a further payment of Kshs.78,938,659 vide payment voucher number 4338 on 15 April, 2020 and Kshs.7,893,866 vide payment voucher number 6055 dated 6 July, 2020 all totalling to Kshs.325,792,868. The Project was planned to take eighteen (18) months to be completed by July, 2020. However, audit inspection in the month of November, 2021 revealed that the project is far from completion.

In the circumstance, the value for money may not be realized due to the slow pace of implementation.

2. Lack of a Complete Fixed Asset Register and Ownership Documents

The fixed asset register of the Ministry as at 30 June, 2021 does not include the four (4) motor vehicles. Though the Management explanation was that these motor vehicles were borrowed from other institutions under the Ministry, no documentary evidence of the Institutions or log books have been provided for verification. This is contrary to Section 170(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer of a procuring entity be responsible for maintaining a register of assets under his or her control or possession.

Further, verification of the Ministry's records revealed that vehicles previously owned by Water Appeals Board which were handed over to the Ministry were still bearing private registration numbers instead of Government of Kenya (GK) numbers. Further,

Management has not provided the log books for four (4) vehicles: KBG 835C, KBG 984C, KBG 431C and KBG 834C. This is contrary to Section 72(1) and (2) of the Public Finance Management Act, 2012 which states that the Accounting Officer for a National Government entity shall be responsible for the management of the entity's assets and liabilities and manage those assets in a way which ensures that the national government entity achieves value for money in acquiring, using and disposing of those assets.

In the circumstances, Management is in breach of the law.

3. Irregular Disposal of Motor Vehicles

During the year under audit, the County Government of Migori informed the Ministry vide a letter reference CGM/PROC/GC/2021/VOL.1 and dated 17 February, 2021 that the County Government had disposed motor vehicles with registration numbers GKA 442K and GKA 524K. No evidence has been provided to prove that Management granted permission to the County Government of Migori to proceed with the disposal of the two motor vehicles. There is also no evidence that the vehicles were valued and reserve values set before the disposal took place. Further, there is no evidence that proceeds from the sale of the motor vehicles were remitted to the Ministry.

Consequently, regularity and value for money on the disposal of the two vehicles could not be confirmed.

4. Delayed Projects Completion

4.1 Kanini Irrigation Project Tharaka Nithi

The Ministry awarded tender ref: NMSI/ONT/003/2020-2021 to a construction firm at a contract price of Kshs.34,409,368 for the construction of Kanini Irrigation Project at Tharaka Nithi on 21 May, 2021. The contract duration was scheduled to take 6 months to end on 20 November, 2021. Audit inspection of this project in the month of November, 2021 revealed that the project was scheduled to take 6 months to be completed by 20 November, 2021, the audit progress report indicates that the project may be about 70% when it is supposed to have been completed. Further an amount totalling to Kshs.25,606,899 out of the total contract sum of Kshs.34,409,368 (approximately 74%) had already been paid to the contractor with a balance of Kshs.8,802,468.75 or 26% remaining.

4.2 Maragua Bulk Water Supply and Irrigation Project

The Ministry entered into a contract for the Maragua Bulk Water Supply and Irrigation Project on 14 February, 2020 at a contract price of Kshs.889,397,520. The expected construction period was eighteen (18) months to be completed by August, 2021. The scope of works included construction of a 14-meter-high composite dam, 8,000 m³ per day full water treatment plant at Gakoigo and supply and installation of all valves and fittings for the pipelines and other ancillary works. A review of the project records revealed that the construction of the water treatment plant of 8,000m³ per day capacity was supposed to be constructed on a land parcel owned by Nginda Coffee Farmer's Co-

operative Society Limited. However, by the time of audit inspection of this project in the month of November, 2021, the project had not been completed three (3) months after the expiry of contract period.

In the circumstance, the delay in completion of the project may result in additional project costs not in the budget, and the Ministry may not achieve value for money from the projects

5. Inconsistent Budgeting and Reporting of Projects

A review of the Ministry's budget and financial statements revealed inconsistencies on how the projects were budgeted for and reported in the financial statements. For instance, Thwake Multipurpose Development Project was budgeted for and reported under acquisition of goods while other similar projects were budgeted for and reported under transfers to other government agencies.

In addition, a number of headquarters' projects were budgeted under transfers to other government agencies, yet the amounts were not transferred to other government agencies.

As a result of the inconsistent budget procedures and reporting for similar projects, it may not be possible to obtain comparable project information from the Ministry's financial statements as presented.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Ineffective Audit Committee

Review of the internal audit function revealed that the Ministry's Audit Committee did not hold meetings during the year under review as required by Public Finance Management Act, 2012. The Audit Committee forms a key component in the governance process by providing an independent expert to the Ministry by assessment of the activities of top

Management, the quality of the risk management, financial reporting, financial management and reviewing the internal audit reports to the top management.

Further, the audit committee members were appointed on 31 January, 2018 for a term of 3 years renewable for another term of three (3) years. By 31 January, 2021, the audit committee members were eligible for reappointment. No evidence has been provided by Management to confirm whether that these members were reappointed for another term of three years and the calendar of activities of the audit committee during the financial year under audit was also not provided.

Consequently, the effectiveness and quality of the internal controls and risk management provided by the audit committee could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Ministry's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Ministry 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 Ministry's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation

to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control 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 Ministry'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 Ministry 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 Ministry 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

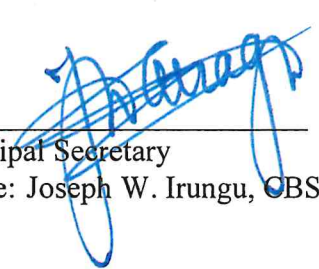
31 December, 2021


MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020-2021 Kshs	2019- 2020 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	463,667,284	316,593,484
Transfers from National Treasury	2	39,054,428,760	29,931,554,744
Proceeds from Foreign Borrowings	3	26,315,143,264	18,058,485,331
Proceeds from Sale of Assets	4	308,000,000	-
Other Revenues	5	1,589,824,135	1,413,556,897
TOTAL REVENUES		67,731,063,443	49,720,190,456
PAYMENTS			
Compensation of Employees	6	706,206,258	536,747,541
Use of goods and services	7	75,747,710	86,600,025
Transfers to Other Government Units	8	59,624,597,538	44,537,950,942
Acquisition of Assets	9	7,309,638,139	4,558,872,930
TOTAL PAYMENTS		67,716,189,645	49,720,171,437
SURPLUS/DEFICIT		14,873,797	19,019

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 21/12/ 2021 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS

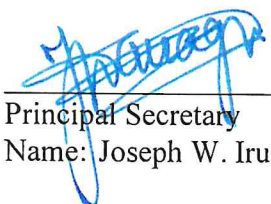

Deputy Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

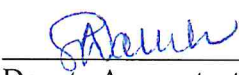
MINISTRY OF WATER, SANITATION AND IRRIGATION
 Reports and Financial Statements
 For the year ended June 30, 2021

STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021 Kshs	2019- 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	187,344,482	292,629,601
Cash Balances	10B	381,802	-
Total Cash And Cash Equivalents		187,726,284	292,629,601
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	-	-
TOTAL FINANCIAL ASSETS		187,726,284	292,629,601
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	172,852,488	292,610,582
NET FINANCIAL ASSETS		14,873,797	19,019
REPRESENTED BY			
Fund balance b/fwd	13	19,019	31,710,640
Prior year adjustments	14	(19,019)	(31,710,640)
Surplus/Deficit for the year		14,873,797	19,019
NET FINANCIAL POSSITION		14,873,797	19,019

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 21/12/ 2021 and signed by:


 Principal Secretary
 Name: Joseph W. Irungu, CBS

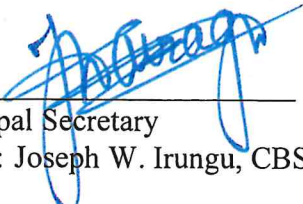

 Deputy Accountant General
 Name: Agnes W. Waweru
 ICPAK Member Number: 5514

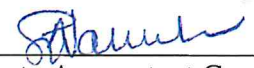
MINISTRY OF WATER, SANITATION AND IRRIGATION
 Reports and Financial Statements
 For the year ended June 30, 2021

STATEMENT OF CASH FLOWS

CASH FLOW FROM OPERATING ACTIVITIES			
	Not e	2020-2021 (Kshs.)	2019-2020 (Kshs.)
Receipts for operating income			
Transfers from National Treasury	2	39,054,428,760	29,931,554,744
Other Revenues	5	1,589,824,135	1,413,556,897
		40,644,252,895	31,345,111,641
Payments for operating expenses			
Compensation of Employees	6	706,206,258	536,747,541
Use of goods and services	7	75,747,710	86,600,025
Transfers to Other Government Units	8	59,624,597,538	44,537,950,942
		60,406,551,506	45,161,298,507
Adjusted for:			
Increase/(decrease) in Accounts receivables:	15		
Increase/(decrease) in Accounts Payable: (deposits and retention)	16	(119,758,095)	258,469,600
Prior Year Adjustments	14	(19,019)	(31,710,640)
		(19,882,075,725)	(13,589,427,907)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of assets	9	(7,309,638,139)	(4,558,872,930)
Net cash flows from Investing Activities		(7,309,638,139)	(4,558,872,930)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Domestic and Foreign Grants	1	463,667,284	316,593,484
Proceeds from Foreign Borrowings	3	26,315,143,264	18,058,485,331
Proceeds from Sale of Assets	4	308,000,000	
		27,086,810,548	18,375,078,815
NET INCREASE IN CASH AND CASH EQUIVALENT		(104,903,316)	226,777,979
Cash and cash equivalent at BEGINNING of the year		292,629,601	65,851,622
Cash and cash equivalent at END of the year		187,726,284	292,629,601

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 21/12/2021 2021 and signed by:


 Principal Secretary
 Name: Joseph W. Irungu, CBS


 Deputy Accountant General
 Name: Agnes W. Waweru
 ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021

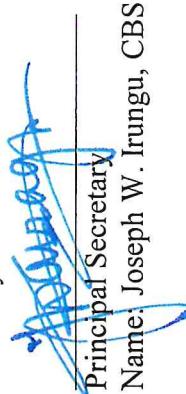
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

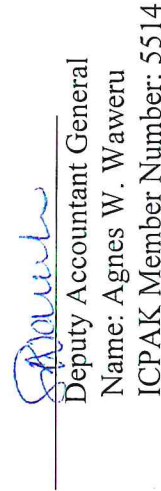
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	1,479,000,000	0	1,479,000,000	463,667,284	1,015,332,716	31
Exchequer releases	40,288,396,618	2,008,703,383	42,297,100,000	39,054,428,760	3,242,671,240	92
Proceed from sale of assets	154,000,000	154,000,000	308,000,000	308,000,000	-	100
Proceeds from Foreign Borrowings	35,809,906,416	0	35,809,906,416	26,315,143,264	9,494,763,152	73
Other Receipts	953,600,000	953,600,000	1,907,200,000	1,589,824,135	317,375,865	83
Total Receipts	78,684,903,034	3,116,303,383	81,801,206,416	67,731,063,442	14,070,142,974	83
Payments						
Compensation of Employees	291,000,000	400,000,000	691,000,000	706,206,258	(15,206,258)	102
Use of goods and services	29,436,887	73,200,402	102,637,289	75,747,710	26,889,579	74
Transfers to Other Government Units	69,793,832,697	2,642,500,000	72,436,332,697	59,624,597,538	12,811,735,159	82
Acquisition of Assets	8,570,633,450	602,981	8,571,236,430	7,309,638,139	1,261,598,291	85
Grand Total	78,684,903,034	3,116,303,383	81,801,206,416	67,716,189,645	14,085,016,771	83
Surplus/Deficit	0	0	0	14,873,797	(14,873,797)	

NOTES:

- I. The underutilization on proceeds from domestic and foreign grants of 69% was due to Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.
- II. The underutilization on proceeds from foreign borrowing of 18% was due to Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.
- III. The underutilization on Use of goods and services of 27% is due to lack of exchequer funding

The entity financial statements were approved on 21/12/21 2021 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS


Deputy Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021

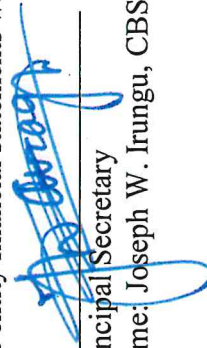
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,852,996,618	2,008,703,383	3,861,700,000	3,844,943,282	16,756,718	100%
Proceed from sale of assets	154,000,000	154,000,000	308,000,000	308,000,000	-	100%
Other Receipts	953,600,000	953,600,000	1,907,200,000	1,589,824,135	317,375,865	83%
Total Receipts	2,960,596,618	3,116,303,383	6,076,900,000	5,742,767,417	334,132,583	95%
PAYMENTS						
Compensation of Employees	291,000,000	400,000,000	691,000,000	706,206,258	(15,206,258)	102%
Use of goods and services	29,436,887	73,200,402	102,637,289	75,747,710	26,889,579	74%
Transfers to Other Government Units	2,639,736,081	2,642,500,000	5,282,236,081	4,959,892,139	322,343,942	94%
Acquisition of Assets	423,650	602,981	1,026,630	27,000	999,630	3%
Total	2,960,596,618	3,116,303,383	6,076,900,000	5,741,873,107	335,026,893	94%
Surplus/Deficit				894,310	(894,310)	

Notes :

- I. The underutilization on Use of goods and services of 26% is due to lack of exchequer funding
- II. The underutilization on Acquisition of assets of 97% is due to lack of exchequer funding.

The entity financial statements were approved on 21/12/21 2021 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS


Deputy Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
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SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/e %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	1,479,000,000	-	1,479,000,000	463,667,284	1,015,332,716.30	31%
Exchequer releases	38,435,400,000	-	38,435,400,000	35,209,485,477	3,225,914,522.60	92%
Proceeds from Foreign Borrowings	35,809,906,416	-	35,809,906,416	26,315,143,264	9,494,763,152.05	73%
Total Receipts	75,724,306,416	-	75,724,306,416	61,988,296,025	13,736,010,391	82%
Payments						
Transfers to Other Government Units	67,154,096,616	-	67,154,096,616	54,664,705,399	12,489,391,217	81%
Acquisition of Assets	8,570,209,800	-	8,570,209,800	7,309,611,139	1,260,598,661	85%
Total	75,724,306,416	-	75,724,306,416	61,974,316,538	13,749,989,878	82%
Surplus/Deficit	-	-	-	13,979,487	(13,979,487)	

NOTES:

- I. The underutilization on proceeds from domestic and foreign grants of 69% was due to Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.*
- II. The underutilization on proceeds from foreign borrowing of 23% was due to Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.*
- III. The underutilization on transfer to other government units of 17% was as a result of Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects*

The entity financial statements were approved on 21/12 2021 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS


Deputy Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
 Reports and Financial Statements
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BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Description	Approved Budget	Actual Payments	Variance	Budget utilization Variance
General Administration, Planning and Support	769,526,565	644,261,128	125,265,437	84
Water Resource Management	8,572,056,106	5,925,213,076	2,646,843,030	69
water & sewerage infrastructure development	2,239,464,437	2,228,649,069	10,815,368	100
Water harvesting and storage for irrigation	20,966,152,229	18,178,381,021	2,787,771,208	87
Irrigation and land reclamation	49,254,007,079	40,739,685,351	8,514,321,728	83
Grand Total	81,801,206,416	67,716,189,645	14,085,016,771	83

MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021
SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (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.

2. Reporting Entity

The financial statements are for the Ministry of Water and Sanitation. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

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

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

• **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.

• **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 financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf 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 in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalents

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

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. As at 30th June 2021, this amounted to Kshs. 172,852,488 compared to Kshs. 292,610,582 in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. 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 are 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.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. 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 Entity 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.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government 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.

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

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

14. 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.

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

MINISTRY OF WATER, SANITATION AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2020-2021 Kshs	2019- 2020 Kshs
Grants Received from Bilateral Donors (Foreign Governments)	119,268,239	71,061,356
Grants Received from Multilateral Donors (International Organisations)	344,399,044	245,532,128
TOTAL	463,667,284	316,593,484

The above grants were used in the implementation of development projects

2 EXCHEQUER RELEASES

Description	2020-2021 Kshs	2019- 2020 Kshs
Total Exchequer Releases for quarter 1	7,343,315,074	6,644,440,126
Total Exchequer Releases for quarter 2	4,099,641,569	5,010,566,617
Total Exchequer Releases for quarter 3	5,367,555,647	2,700,863,238
Total Exchequer Releases for quarter 4	22,243,916,470	15,575,684,763
TOTAL	39,054,428,760	29,931,554,744

3 PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021 Kshs	2019- 2020 Kshs
Foreign Borrowing - Direct Payments	26,315,143,264	18,058,485,331
TOTAL	26,315,143,264	18,058,485,331

MINISTRY OF WATER, SANITATION AND IRRIGATION
 Reports and Financial Statements
 For the year ended June 30, 2021

4 PROCEEDS FROM SALE OF ASSETS

	2020-2021 Kshs	2019- 2020 Kshs
Receipts from sale of certified seeds and Breedig Stock	308,000,000	-
TOTAL	308,000,000	-

5 OTHER REVENUES

	2020-2021 Kshs	2019- 2020 Kshs
Sales of Market Establishments	1,589,824,135	-
Receipts from Administrative Fees and Charges	-	3,650,344
Receipts from Incidental Sales by Non-Market Establishments	-	1,409,890,553
Receipts from Sale of Incidental Goods	-	16,000
TOTAL	1,589,824,135	1,413,556,897

6 COMPENSATION OF EMPLOYEES

	2020-2021 Kshs	2019- 2020 Kshs
Basic salaries of permanent employees	467,954,797	333,858,368
Personal allowances paid as part of salary	238,251,461	202,889,173
TOTAL	706,206,258	536,747,541

MINISTRY OF WATER, SANITATION AND IRRIGATION

Reports and Financial Statements

For the year ended June 30, 2021

7 USE OF GOODS AND SERVICES

	2020-2021	2019- 2020
	Kshs	Kshs
Utilities, supplies and services	6,917,033	10,506,902
Communication, supplies and services	953,518	1,011,816
Domestic travel and subsistence	17,089,763	37,633,496
Foreign travel and subsistence	1,372,899	2,065,942
Printing, advertising and information supplies & services	362,892	442,915
Training expenses	2,006,130	2,166,140
Hospitality supplies and services	11,204,681	1,798,995
Specialised materials and services	915,223	3,146,978
Office and general supplies and services	1,303,160	1,205,720
Other operating expenses	13,125,561	13,205,846
Routine maintenance – vehicles and other transport equipment	8,249,120	5,112,125
Routine maintenance – other assets	3,447,142	1,255,350
Fuel Oil and Lubricants	8,800,590	7,047,800
TOTAL	75,747,710	86,600,025

8 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019- 2020
	Kshs	Kshs
Transfers to National Government entities :Current Grants	4,959,892,139	4,312,988,728
Transfers to National Government entities :Capital Grants	54,664,705,399	40,224,962,214
TOTAL	59,624,597,538	44,537,950,942

MINISTRY OF WATER, SANITATION AND IRRIGATION

Reports and Financial Statements

For the year ended June 30, 2021

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent Kshs	Development Kshs	A.I.A-Direct payments Kshs	Total Kshs
Transfers to SAGAs and SCs:				
Lake Victoria South Water Services Board	117,999,996	758,000,000	752,994,857	1,628,994,853
Tanathi Water Services Board	117,999,996	284,936,463	450,881,020	853,817,479
Water Resource Management Authority	393,999,996	148,500,000	-	542,499,996
Athi Water Services Board	393,999,997	8,051,299,047	11,356,607,105	19,801,906,149
Northern Water Services Board	104,000,000	1,038,700,000	-	1,142,700,000
Central Rift Valley Water Services Board	183,000,000	440,000,000	2,499,611,460	3,122,611,460
Water Services Trust Fund	166,255,000	1,423,268,080	167,760,831	1,757,283,911
North Riftvalley Water Services Board	-	53,000,000	-	53,000,000
Upper Tana Catchment Natural Resources Management Project	-	694,367,152	-	694,367,152
Kenya Water Security and Climate Resilience Project	-	1,219,846,540	1,003,262,524	2,223,109,064
Kenya Water Institute	207,753,560	20,000,000	-	227,753,560
National Irrigation Authority	249,999,996	7,273,000,000	1,321,453,570	8,844,453,566
Coast Water Services Board	421,036,035	771,588,984	254,024,263	1,446,649,282
Tana Water Services Board	135,999,996	899,791,659	1,625,497,856	2,661,289,511
National Water Harvesting and Storage Authority	393,000,000	3,575,000,000	-	3,968,000,000
Lake Victoria North Water Services Board	128,000,000	278,500,000	-	406,500,000
Regional Centre on Ground Water Resource Education and Research	33,999,996	32,500,000	-	66,499,996
Coastal Region Water Security and Climate Resilience Project	-	1,001,698,314	85,267,787	1,086,966,101
Water Sector Development Programme	-	5,805,726,385	257,665,503	6,063,391,888
A.I.A- Direct payments	1,892,821,135	-	78,542,627	1,971,363,762
Hydrologist Registration Board	-	2,000,000	-	-
Head Quarter Projects	20,026,436	1,039,413,371	-	1,059,439,807
TOTAL	4,959,892,139	34,811,135,995	19,853,569,404	59,624,597,538

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements.

9 ACQUISITION OF ASSETS

	2020-2021 Kshs	2019- 2020 Kshs
Non Financial Assets		
Construction and Civil Works	7,275,011,454	4,558,562,930
Purchase of Specialised Plant, Equipment and Machinery	27,000	310,000
Research, Studies, Project Preparation, Design & Supervision	34,599,685	-
TOTAL	7,309,638,139	4,558,872,930

MINISTRY OF WATER, SANITATION AND IRRIGATION
 Reports and Financial Statements
 For the year ended June 30, 2021

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2020-2021	2019-2020
				Kshs	Kshs
Central Bank of Kenya, 1000456997, KShs		Recurrent	-	13,924,133	224
Central Bank of Kenya, 1000457007, KShs		Development	-	567,862	18,794
Central Bank of Kenya, 1000457015, KShs		Deposit	-	172,852,488	292,610,583
Total				187,344,482	292,629,601

10B: CASH IN HAND

	2020-2021	2019- 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	381,802	-
TOTAL	381,802	-

Cash in hand should also be analysed as follows:

	2020-2021	2019- 2020
	Kshs	Kshs
Headquarters, Maji house Building, Cashoffice	381,802	-
TOTAL	381,802	-

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2020-2021	2019- 2020
	Kshs	Kshs
Government imprests	-	-
TOTAL	-	-

12. ACCOUNTS PAYABLE

	2020-2021	2019- 2020
	Kshs	Kshs
Deposits	172,852,488	292,610,582
TOTAL	172,852,488	292,610,582

MINISTRY OF WATER, SANITATION AND IRRIGATION
 Reports and Financial Statements
 For the year ended June 30, 2021

13. FUND BALANCE BROUGHT FORWARD

	2020-2021 Kshs	2019- 2020 Kshs
Bank accounts	292,629,601	64,957,228
Cash in hand	-	894,394
Payables - Deposits	(292,610,583)	(34,140,982)
TOTAL	19,018	31,710,640

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f	Adjustments	Adjusted Balance
	FY 2019/2020 as per Financial statements Kshs	Kshs	b/f FY 2019/2020 Kshs
Bank account Balances	292,629,601	(19,019)	292,610,582
Accounts Payables	(292,610,583)	-	(292,610,583)
	19,018	(19,019)	(1)

The prior year adjustment of Ksh. 19,019 pertain to funds that remained in our recurrent and development bank accounts that were taken back by the National Treasury after the close of the Financial year 2019/2020

15. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019- 2020
	Kshs	Kshs
Opening Accounts Receivables as at 1 st July 2020	-	-
Closing Accounts Receivables as at 30 th June 2021	-	-
Change in Accounts Receivables	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2020-2021	2019- 2020
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2020	292,610,582	34,140,982
Closing Accounts payables as at 30 th June 2021	172,852,488	292,610,582
Change in Accounts payables	(119,758,095)	258,469,600

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17. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Ministry of Water and Sanitation

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and State Corporations and Semiautonomous Government Agencies.

Related party transactions:

Description	2019- 2020	2018- 2019
	Kshs	Kshs
Transfers to related parties		
Transfers to SCs and SAGAs	59,624,597,538	44,537,950,942
Total Transfers to related parties	59,624,597,537	44,537,950,942
Transfers from related parties		
Transfers from the Exchequer	39,054,428,760	29,931,554,744
Total Transfers from related parties	39,054,428,760	29,931,554,744

18. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Supply of goods	42,157,239	57,773,606	21,400,000	78,530,845
Total				

18.2: OTHER PENDING PAYABLES (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Amounts due to third parties	172,852,488	292,610,582
TOTAL	172,852,488	292,610,582

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18.3. AMOUNTS DISBURSED TO CARA ON BELHAF OF WSDP (WATER AND SANITATION DEVELOPMENT PROGRAMME)

COUNTY NAME	Budget amount per FY2020/2021	TOTAL CARA DISBURSEMENTS 2020/2021
Mombasa	1,100,000,000	447,137,612
Kwale	400,000,000	282,505,197
Kilifi	700,000,000	688,243,864
Taita Taveta	350,000,000	350,000,001
Crissa	500,000,000	389,533,119
Wajir	350,000,000	307,214,525
Total	3,400,000,000	2,464,634,318

19. PROGRESS ON FOLLOW UP OF PRIOR YEARS 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.

NO	Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
1	Unconfirmed Direct Payments	The statement of receipts and payments reflects transfers to other government units amounting to Kshs.44,537,950,942 which, as disclosed in Note 7 to the financial statements, includes direct payments totalling Kshs.14,302,775,320 made by the Ministry on behalf of various self-reporting entities. However, Management has not provided documentary confirmations of payments	Confirmations have been received. Reconciliation going on.	Agnes Waweru Assistant Accountant General (AAG)	Partially Resolved	30/12/2021

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		amounting to Kshs.9,294,463,628 by the receiving entities for audit verification. In the circumstances, it has not been possible to ascertain				
		the completeness and accuracy of the reported direct payments balance of Kshs. 14,302,775,320.				
2	Variiances Between Financial Statements and confirmations from Other Government Agencies	Included in transfers to other government units balance of Kshs. 44,537,950,942 are transfers made to various self-reporting entities. However, some of the transfers differ with the balances confirmed received by the receiving entities as detailed below: In the absence of explanation or reconciliation of the differences between the two sets of records, it has not been possible to confirm the accuracy of the reported balance of Kshs.44,537,950,942 under transfers to other government units. Similarly, it has not been possible to confirm the accuracy of the Kshs.4,558,872,930 reflected in the financial statements	Reconciliation has now been done	Agnes Waweru Assistant Accountant General (AAG)	Resolved	N/A

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		<p>under acquisition of assets. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSALs). I am independent of the Ministry of Water and Sanitation Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.</p>				
		OTHER MATTERS				
1	Budgetary Performance	<p>The summary statement of appropriation-recurrent and development combined reflects total budgeted receipts of Kshs.61,006,675,053 against actual receipts of Kshs.49,720,190,456, resulting to underfunding of Kshs.11,286,484,598 or 19%.</p>	<p>The Ministry is still experiencing under funding.</p>	<p>Daniel Kihara Chief Finance Officer (CFO)</p>	<p>Not resolved</p>	<p>30/06/22</p>

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		Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.61,006,675,053 and Kshs.49,720,171,437 respectively resulting to an under-expenditure of Kshs.11,286,503,616 of 19% of the budget which occurred mainly under transfers to other government units. Although Management attributed the underfunding to lack of Exchequer releases from The National Treasury and lengthy procurement process, the Ministry may not have implemented all planned activities. Impacting negatively on delivery of services to the public.				
2	Inconsistency in Budgeting and Reporting for Projects	Review of the Ministry's budget and financial statements revealed inconsistencies on how projects were budgeted for and reported in the financial statements. For instance, Thwake Multipurpose	Budget is still under the same items	Daniel Kihara Chief Finance Officer (CFO)	Not resolved	30/06/22

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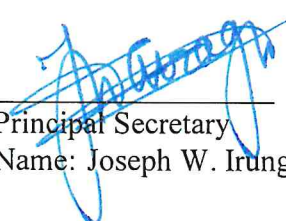
		<p>Development Project was budgeted for and reported under acquisition of assets while other similar projects were budgeted for and reported under transfers to other government units. In addition, it was observed that a number of headquarter projects were budgeted for and reported under transfers to other government units, yet the amounts were not transferred to other government agencies.</p> <p>In the absence of consistent budget procedures and reporting for similar projects, it may not be possible to get comparable project information from the Ministry's financial statements as presented.</p>				
3	Delay of Exchequer Releases	<p>Review of records maintained by the Ministry in relation to Exchequer releases revealed that the Ministry received Kshs. 14,007,760,890 as Exchequer releases from The National Treasury in the months of June and July, 2020, as detailed below.</p>	<p>The Ministry requested for exchequers early enough but The National Treasury released towards the end of the year.</p>	<p>Agnes Waweru Assistant Accountant General (AAG)</p>	Resolved	N/A

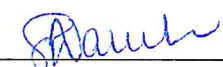
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		<p>5/06/2020 Development- 300,000,000 9/06/2020 – Development 5,371,747,307 12/06/2020 – Development- 28,604,196 15/06/2020 – Development - 1,425,200,000 19/06/2020 – Development - 158,338,300 25/06/2020 – Development – 200,000,000 25/06/2020 Recurrent – 286,439,258 26/06/2020 – Development- 2,112,797,670 30/06/2020 Recurrent- 19,250,782 2/07/2020 Development - 105,383,377 2/06/2020 Development- 4,000,000,000 A total of Kshs. 14,007,760,890 The delay in Exchequer releases may have resulted in low absorption of the budget and this may have affected the development programmes of the Ministry and provision of services to the public.</p>				
4	Pending Bills	Not 15.1 to the	Some of the	Daniel		

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		financial statements reflects pending bills of Kshs.42,157,239 which were not paid during the year under review but were instead carried forward to the 2020/2021 financial year. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions, since the bills form the first change to that year's budget provisions.	pending bills have been cleared	Kihara Chief Finance Officer (CFO)	Partially resolved	30/06/2022
5	Unresolved Prior Year Matters	As disclosed under progress on follow up of prior years' auditor's recommendations section of the financial statements, some of the issues reported in the prior year, remained unresolved as at 30 June, 2020	All issues have now been resolved	Joseph Irungu Principal Secretary (PS)	Resolved	N/A


 Principal Secretary
 Name: Joseph W. Irungu, CBS


 Deputy Accountant General
 Name: Agnes W. Waweru
 ICPAK Member Number: 5514

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUPPLIER OF GOODS/SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 30TH JUNE 2020	COMMENTS

- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Buildings and structures	9,424,925,831	7,275,011,454			
Transport equipment	534,270	27,000			
Other Machinery and Equipment	2,845,700				
Total	9,428,305,801	7,275,038,454			

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ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE MINISTRY OF WATER AND SANITATION

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT	Water Security	PROJECT MANAGER	NO
2	UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT	Natural resource management	PROJECT MANAGER	NO
3.	COAST REGION WATER SECURITY AND CLIMATE RESILIENCE	Dam Construction	PROJECT MANAGER	NO
4	THWAKE MULTIPURPOSE PROJECT	Dam Construction	PROJECT MANAGER	NO
5.	WATER SECTOR DEVELOPMENT PROJECT (WSDP)	Improvement of Water Supply and Sanitation	PROJECT MANAGER	NO

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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE MINISTRY OF WATER AND SANITATION

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Lake Victoria South Water Services Board		CEO	1,628,994,853	YES
2	Tanathi Water Services Board		CEO	853,817,479	YES
3	Water Resource Management Authority		CEO	542,499,996	YES
4	Athi Water Services Board		CEO	19,801,906,149	YES
5	Northern Water Services Board		CEO	1,142,700,000	YES
6	Central Rift Valley Water Services Board		CEO	3,122,611,460	YES
7	Water Services Trust Fund		CEO	1,757,283,911	YES
8	North Riftvalley Water Services Board		CEO	53,000,000	YES
9	Upper Tana Catchment Natural Resources Management Project		PROJECT MANAGER	694,367,152	YES
10	Kenya Water Security and Climate Resilience Project		CEO	2,223,109,064	YES
11	Kenya Water Institute		CEO	227,753,560	YES
12	National Irrigation Authority		CEO	8,844,453,566	YES
13	Coast Water Services Board		CEO	1,446,649,282	YES
14	Tana Water Services Board		CEO	2,661,289,511	YES
15	National Water Harvesting and Storage Authority		CEO	3,968,000,000	YES
16	Lake Victoria North Water Services Board		CEO	406,500,000	YES
17	Hydrologist Registration Board		PROJECT MANAGER	2,000,000.00	YES
18	Regional Centre on Ground Water Resource Education and Research		CEO	66,499,996	
29	Coastal Region Water Security and Climate Resilience Project		PROJECT MANAGER	1,086,966,101	
20	Water Sector Development Programme		PROJECT MANAGER	6,063,391,888	YES

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ANNEX 5- LIST OF BANK ACCOUNTS

ENTITY	BANK	BRANCH	A/C NUMBER
Ministry of Water and Sanitation -Recurrent	CBK	Haille Selasie	1000456997
Ministry of Water and Sanitation –Development	CBK	Haille Selasie	1000457007
Ministry of Water and Sanitation -Deposit	CBK	Haille Selasie	1000457015
Coast Region Water Security and Climate Resilience	CBK	Haille Selasie	1000457217
Water Sector Development Project (WSDP)	CBK	Haille Selasie	1000457201
Kenya Water Security and Climate Resilience Project	NCBA	Head Quarters	1000591738
Upper Tana Natural Resources Management Project-IFAD	CO-OP	Embu	0114140809700
Upper Tana Natural Resources Management Project-SPANISH	CO-OP	Embu	0114140809800
Thwake Multipurpose Project	EQUITY	Kitui	0720262733899

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ANNEX 6-REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310202 Capital Grants from Foreign Governments	0.00	119,268,239.30	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	119,268,239.30	0.00	0.00
1310000 Grants from Foreign Governments	0.00	119,268,239.30	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	344,399,044.40	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	344,399,044.40	0.00	0.00
1320000 Grants from International Organisations	0.00	344,399,044.40	0.00	0.00
1420502 Water Rates	0.00	1,488,161,991.00	0.00	0.00
1420504 Course Fees and Hostel Charges	0.00	101,662,144.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	1,589,824,135.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	1,589,824,135.00	0.00	0.00
2110101 Basic Salaries - Civil Service	467,954,797.30	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	467,954,797.30	0.00	0.00	0.00
2110301 House Allowance	163,954,723.60	0.00	0.00	0.00
2110309 Special Duty Allowance	19,090,914.80	0.00	0.00	0.00
2110311 Transfer Allowance	1,640,000.00	0.00	0.00	0.00
2110312 Responsibility Allowance	1,268,800.00	0.00	0.00	0.00
2110313 Entertainment Allowance	2,340,000.00	0.00	0.00	0.00
2110314 Transport Allowance	45,020,012.35	0.00	0.00	0.00
2110315 Extreneous Allowance	867,299.00	0.00	0.00	0.00
2110318 n Practising Allowance	84,000.00	0.00	0.00	0.00
2110320 Leave Allowance	385,711.00	0.00	0.00	0.00
2110327 Ministerial Allowance	3,600,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	238,251,460.75	0.00	0.00	0.00
2110000 Wages and Salary Contributions	706,206,258.05	0.00	0.00	0.00
2210101 Electricity	6,068,990.20	0.00	0.00	0.00
2210102 Water and Sewarage Charges	848,042.35	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	6,917,032.55	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	953,517.50	0.00	0.00	0.00
2210200 Communication, Supplies and Services	953,517.50	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,749,000.00	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	7,559,374.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	4,548,289.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	233,100.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	17,089,763.00	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	332,633.95	0.00	0.00	0.00
2210402 Accommodation	198,910.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	794,554.75	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	46,800.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,372,898.70	0.00	0.00	0.00
2210501 International News Services	99,740.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	263,152.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	362,892.00	0.00	0.00	0.00
2210701 Travel Allowance	1,376,410.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	60,400.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	30,000.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	56,500.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210706 Book Allowance	92,220.00	0.00	0.00	0.00
2210707 Project Allowance	114,120.00	0.00	0.00	0.00
2210708 Trainer Allowance	117,200.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	0.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	159,280.00	0.00	0.00	0.00
2210700 Training Expenses	2,006,130.00	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,625,141.20	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	9,579,540.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	11,204,681.20	0.00	0.00	0.00
2211001 Medical Drugs	93,259.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	99,000.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	52,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	122,640.00	0.00	0.00	0.00
2211020 Uniform and Clothing Allowances	548,324.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	915,223.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,303,160.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	1,303,160.00	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	8,800,590.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	8,800,590.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	9,695,540.60	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	94,000.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	112,000.00	0.00	0.00	0.00
2211310 Contracted Professional Services	2,533,207.00	0.00	0.00	0.00
2211311 Contracted Technical Services	324,200.00	0.00	0.00	0.00
2211323 Laundry Expenses	366,613.00	0.00	0.00	0.00
2211300 Other Operating Expenses	13,125,560.60	0.00	0.00	0.00
2210000 Goods and Services	64,051,448.55	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	8,249,120.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	8,249,120.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	329,520.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	48,000.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations – Non-Residential	2,445,181.55	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	460,210.30	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	164,230.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	3,447,141.85	0.00	0.00	0.00
2220000 Routine Maintenance	11,696,261.85	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	4,959,892,139.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	4,959,892,139.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	54,664,705,398.70	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	54,664,705,398.70	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	59,624,597,537.70	0.00	0.00	0.00
3110502 Water Supplies and Sewerage	6,790,422,460.55	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	489,210,090.80	0.00	0.00	0.00
3110500 Construction and Civil Works	7,279,632,551.35	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	27,000.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	27,000.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	29,978,587.95	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	29,978,587.95	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	7,309,638,139.30	0.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	308,000,000.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	308,000,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	308,000,000.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	14,304,644,684.20	0.00	0.00
5120202 Borrowing from International Organizations	0.00	12,010,498,579.75	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	26,315,143,263.95	0.00	0.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	26,315,143,263.95	0.00	0.00
6510280 Water and Sanitation Dev PRJ (WSDP)	2,198,571,132.00	0.00	0.00	0.00
6510282 Water and Sanitation Dev PRJ (WSDP)-Expense	0.00	2,198,571,132.00	0.00	0.00
6510291 CRWSCR-Expense	0.00	329,605,343.00	0.00	0.00
6510292 CRWSCR-Bank	329,605,343.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	2,528,176,475.00	2,528,176,475.00	0.00	0.00
6510000 Special Accounts	2,528,176,475.00	2,528,176,475.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	13,924,133.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	13,924,133.00	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	13,924,133.00	0.00	0.00	0.00
6540101 Ministry HQ Development Bank A	567,862.00	0.00	0.00	0.00
6540100 Development Bank Accounts	567,862.00	0.00	0.00	0.00
6540000 Development Bank Accounts	567,862.00	0.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	172,852,488.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	172,852,488.00	0.00	0.00	0.00
6550000 Deposit Bank Account	172,852,488.00	0.00	0.00	0.00
6580101 Cash	381,802.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	381,802.00	0.00	0.00	0.00
6580000 Cash in Hand	381,802.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	172,852,488.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	172,852,488.00	0.00	0.00
7310000 Deposits	0.00	172,852,488.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	39,054,428,759.80	0.00	0.00
9910200 Exchequer Provisions	0.00	39,054,428,759.80	0.00	0.00
9910000 Provisions	0.00	39,054,428,759.80	0.00	0.00
Total	70,432,092,405.45	70,432,092,405.45	0.00	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	463,667,283.70	0.00
Exchequer releases	4	39,054,428,759.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	26,315,143,263.95	0.00
Proceeds from Sales of Assets	8	308,000,000.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,589,824,135.00	0.00
TOTAL RECEIPTS		67,731,063,442.45	0.00
PAYMENTS			
Compensation of Employees	12	706,206,258.05	0.00
Use of goods and Services	13	75,747,710.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	59,624,597,537.70	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	7,309,638,139.30	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		67,716,189,645.45	0.00
SURPLUS/DEFICIT		14,873,797.00	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	187,344,483.00	0.00
Cash Balances	22B	381,802.00	0.00
Total Cash And Cash Equivalents		187,726,285.00	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		187,726,285.00	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	172,852,488.00	0.00
NET FINANCIAL ASSETS		14,873,797.00	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		14,873,797.00	0.00
NET FINANCIAL POSITION		14,873,797.00	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**STATEMENT OF CASH FLOW**

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	463,667,283.70	0.00
Exchequer releases	4	39,054,428,759.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,589,824,135.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	706,206,258.05	0.00
Use of goods and Services	13	75,747,710.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	59,624,597,537.70	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		172,852,488.00	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(19,125,778,839.65)	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	308,000,000.00	0.00
Acquisition of Assets	18	7,309,638,139.30	0.00
Net Cash Flow From Investing Activities	B	(7,001,638,139.30)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	26,315,143,263.95	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	26,315,143,263.95	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	187,726,285.00	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	187,726,285.00	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	119,268,239.30	0.00
Grants from International Organisations	1320000	344,399,044.40	0.00
TOTAL		463,667,283.70	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	7,158,802,136.15	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	4,040,214,652.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	5,367,555,647.35	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	22,487,856,324.30	0.00
TOTAL		39,054,428,759.80	0.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	26,315,143,263.95	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		26,315,143,263.95	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	308,000,000.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		308,000,000.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	1,589,824,135.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,589,824,135.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	467,954,797.30	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	238,251,460.75	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		706,206,258.05	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,917,032.55	0.00
Communication, Supplies and Services	2210200	953,517.50	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	17,089,763.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,372,898.70	0.00
Printing, Advertising and Information Supplies and Services	2210500	362,892.00	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	2,006,130.00	0.00
Hospitality Supplies and Servi	2210800	11,204,681.20	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	915,223.00	0.00
Office and General Supplies and Services	2211100	1,303,160.00	0.00
Fuel Oil and Lubricants	2211200	8,800,590.00	0.00
Other Operating Expenses	2211300	13,125,560.60	0.00
Routine Maintenance - Vehicles	2220100	8,249,120.00	0.00
Routine Maintenance - Other Assets	2220200	3,447,141.85	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		75,747,710.40	0.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	4,959,892,139.00	0.00
Capital Grants to Government Agencies and other	2630200	54,664,705,398.70	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		59,624,597,537.70	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	7,279,632,551.35	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	27,000.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	29,978,587.95	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		7,309,638,139.30	0.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	13,924,133.00	0.00
Development Bank Accounts	6540000	567,862.00	0.00
Deposit Bank Account	6550000	172,852,488.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		187,344,483.00	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	381,802.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		381,802.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	172,852,488.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		172,852,488.00	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00



Statement of Budget Execution

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,680,000,000.00	0.00	(201,000,000.00)	1,479,000,000.00	463,667,283.70	1,015,332,716.30	31.35%
Exchequer releases	4	0.00	0.00	0.00	0.00	39,054,428,759.80	(39,054,428,759.80)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	33,042,328,086.00	0.00	2,767,578,330.00	35,809,906,416.00	26,315,143,263.95	9,494,763,152.05	73.49%
Proceeds from Sales of Assets	8	308,000,000.00	0.00	0.00	308,000,000.00	308,000,000.00	0.00	100.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,907,200,000.00	0.00	0.00	1,907,200,000.00	1,569,824,135.00	317,375,865.00	83.36%
Total		36,937,528,086.00	0.00	2,566,578,330.00	39,504,106,416.00	67,731,063,442.45	(28,226,957,026.45)	171.45%
PAYMENTS								
Compensation of Employees	12	800,000,000.00	0.00	(109,000,000.00)	691,000,000.00	706,206,258.05	(15,206,258.05)	102.20%
Use of goods and Services	13	146,400,804.00	0.00	(43,763,515.00)	102,637,289.00	75,747,710.40	26,889,578.60	73.80%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	69,156,834,883.00	0.00	3,279,497,814.00	72,436,332,697.00	59,624,597,537.70	12,811,735,159.30	82.31%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	7,112,205,961.00	0.00	1,459,030,469.00	8,571,236,430.00	7,309,638,139.30	1,261,598,290.70	85.28%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		77,215,441,648.00	0.00	4,585,764,768.00	81,801,206,416.00	67,716,169,645.45	14,085,016,770.55	82.78%



Statment of Budget Execution - Recurrent Expenditure

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	3,844,943,282.40	(3,844,943,282.40)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	308,000,000.00	0.00	0.00	308,000,000.00	308,000,000.00	0.00	100.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,907,200,000.00	0.00	0.00	1,907,200,000.00	1,589,824,135.00	317,375,865.00	83.36%
Total		2,215,200,000.00	0.00	0.00	2,215,200,000.00	5,742,767,417.40	(3,527,567,417.40)	259.24%
PAYMENTS								
Compensation of Employees	12	800,000,000.00	0.00	(109,000,000.00)	691,000,000.00	706,206,258.05	(15,206,258.05)	102.20%
Use of goods and Services	13	146,400,804.00	0.00	(43,763,515.00)	102,637,289.00	75,747,710.40	26,889,578.60	73.80%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	5,285,000,000.00	0.00	(2,763,919.00)	5,282,236,081.00	4,959,892,139.00	322,343,942.00	93.90%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,205,961.00	0.00	(179,331.00)	1,026,630.00	27,000.00	999,630.00	2.63%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		6,232,606,765.00	0.00	(155,706,765.00)	6,076,900,000.00	5,741,873,107.45	335,026,892.55	94.49%



Statement of Budget Execution - Development Expenditure

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,680,000,000.00	0.00	(201,000,000.00)	1,479,000,000.00	463,667,283.70	1,015,332,716.30	31.35%
Exchequer releases	4	0.00	0.00	0.00	0.00	35,209,485,477.40	(35,209,485,477.40)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	33,042,328,086.00	0.00	2,767,578,330.00	35,809,906,416.00	26,315,143,263.95	9,494,763,152.05	73.49%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		34,722,328,086.00	0.00	2,566,578,330.00	37,288,906,416.00	61,988,296,025.05	(24,699,389,609.05)	166.24%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	63,871,834,883.00	0.00	3,282,261,733.00	67,154,096,616.00	54,664,705,398.70	12,489,391,217.30	81.40%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	7,111,000,000.00	0.00	1,459,209,800.00	8,570,209,800.00	7,309,611,139.30	1,260,598,660.70	85.29%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		70,982,834,883.00	0.00	4,741,471,533.00	75,724,306,416.00	61,974,316,538.00	13,749,989,878.00	81.84%



Budget Execution by Programme and Economic Classification

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(2,528,176,475.00)	2,528,176,475.00
	6510000	Special Accounts	0.00	(2,528,176,475.00)	2,528,176,475.00
1001000000		General Administration, Planning and Support Services	769,526,565.00	644,261,128.20	125,265,436.80
	2110000	Wages and Salary Contributions	238,606,025.00	274,001,528.10	(35,395,503.10)
	2210000	Goods and Services	42,408,319.00	36,595,055.45	5,813,263.55
	2220000	Routine Maintenance	5,634,130.00	5,371,340.65	262,789.35
	2630000	Grants & Transfer To Other Govt. Units	482,753,560.00	328,266,204.00	154,487,356.00
	3110000	Acquisition of Fixed Capital Assets	124,531.00	27,000.00	97,531.00
1004000000		Water Resources Management	8,572,056,106.00	5,925,213,076.40	2,646,843,029.60
	2110000	Wages and Salary Contributions	91,287,430.00	88,364,617.50	2,922,812.50
	2210000	Goods and Services	17,555,987.00	11,543,525.20	6,012,461.80
	2220000	Routine Maintenance	544,833.00	244,550.00	300,283.00
	2630000	Grants & Transfer To Other Govt. Units	8,462,146,112.00	5,825,060,383.70	2,637,085,728.30
	3110000	Acquisition of Fixed Capital Assets	521,744.00	0.00	521,744.00
1014000000			10,127,045,737.00	8,365,889,549.15	1,761,156,187.85
	2110000	Wages and Salary Contributions	93,029,521.00	89,517,827.50	3,511,693.50
	2210000	Goods and Services	23,185,426.00	13,677,803.90	9,507,622.10
	2220000	Routine Maintenance	6,732,670.00	4,729,421.20	2,003,248.80
	2630000	Grants & Transfer To Other Govt. Units	9,180,098,120.00	7,740,906,067.80	1,439,192,052.20
	3110000	Acquisition of Fixed Capital Assets	824,000,000.00	517,058,428.75	306,941,571.25
1015000000			10,839,106,492.00	9,812,491,472.10	1,026,615,019.90
	2630000	Grants & Transfer To Other Govt. Units	3,095,106,492.00	3,022,069,011.55	73,037,480.45
	3110000	Acquisition of Fixed Capital Assets	7,744,000,000.00	6,790,422,460.55	953,577,539.45
1017000000			49,254,007,079.00	40,739,685,350.95	8,514,321,728.05
	2110000	Wages and Salary Contributions	240,304,874.00	236,640,266.30	3,664,607.70
	2210000	Goods and Services	4,131,368.00	1,805,564.00	2,325,804.00
	2220000	Routine Maintenance	962,069.00	943,650.00	18,419.00
	2630000	Grants & Transfer To Other Govt. Units	49,008,228,413.00	40,500,295,870.65	8,507,932,542.35
	3110000	Acquisition of Fixed Capital Assets	380,355.00	0.00	380,355.00
1022000000			2,239,464,437.00	2,228,649,068.65	10,815,368.35
	2110000	Wages and Salary Contributions	27,772,150.00	17,682,018.65	10,090,131.35
	2210000	Goods and Services	1,023,487.00	429,500.00	593,987.00
	2220000	Routine Maintenance	459,000.00	407,300.00	51,700.00
	2630000	Grants & Transfer To Other Govt. Units	2,208,000,000.00	2,208,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	2,209,800.00	2,130,250.00	79,550.00
		Grand Total	81,801,206,416.00	65,188,013,170.45	16,613,193,245.55

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	(2,528,176,475.00)	2,528,176,475.00
	0000000000	Default - Non Programmatic	0.00	(2,528,176,475.00)	2,528,176,475.00
1109000100			185,794,222.00	216,706,529.35	(30,912,307.35)
	1001000000	General Administration, Planning and Support Services	185,794,222.00	216,706,529.35	(30,912,307.35)
1109000200			73,364,456.00	72,159,785.85	1,204,670.15
	1001000000	General Administration, Planning and Support Services	73,364,456.00	72,159,785.85	1,204,670.15
1109000300			167,000,000.00	167,000,000.00	0.00
	1017000000		167,000,000.00	167,000,000.00	0.00
1109000500			59,480,116.00	55,338,996.90	4,141,119.10
	1017000000		59,480,116.00	55,338,996.90	4,141,119.10
1109000600			159,703,070.00	157,455,483.40	2,247,586.60
	1017000000		159,703,070.00	157,455,483.40	2,247,586.60
1109000700			412,753,560.00	308,266,204.00	104,487,356.00
	1001000000	General Administration, Planning and Support Services	412,753,560.00	308,266,204.00	104,487,356.00
1109000800			32,326,495.00	29,995,998.00	2,330,497.00
	1014000000		3,997,054.00	2,478,215.00	1,518,839.00
	1004000000	Water Resources Management	715,114.00	389,174.00	325,940.00
	1001000000	General Administration, Planning and Support Services	27,614,327.00	27,128,609.00	485,718.00
1109000900			34,338,048.00	29,619,960.20	4,718,087.80
	1004000000	Water Resources Management	34,338,048.00	29,619,960.20	4,718,087.80
1109001000			46,324,440.00	44,213,317.50	2,111,122.50
	1004000000	Water Resources Management	46,324,440.00	44,213,317.50	2,111,122.50
1109001100			48,127,872.00	45,530,022.00	2,597,850.00
	1004000000	Water Resources Management	21,532,392.00	18,935,850.00	2,596,542.00
	1017000000		26,595,480.00	26,595,000.00	480.00
1109001200			493,000,000.00	453,238,780.80	39,761,219.20
	1004000000	Water Resources Management	493,000,000.00	453,238,780.80	39,761,219.20
1109001400			34,000,000.00	33,999,996.00	4.00
	1004000000	Water Resources Management	34,000,000.00	33,999,996.00	4.00
1109001500			994,000,000.00	993,999,996.00	4.00
	1004000000	Water Resources Management	994,000,000.00	993,999,996.00	4.00
1109001600			19,246,440.00	19,281,436.00	(34,996.00)
	1004000000	Water Resources Management	19,246,440.00	19,281,436.00	(34,996.00)
1109001700			210,000,000.00	210,000,000.00	0.00
	1017000000		210,000,000.00	210,000,000.00	0.00
1109002200			42,380,455.00	40,506,157.80	1,874,297.20
	1014000000		42,380,455.00	40,506,157.80	1,874,297.20
1109002400			2,312,447.00	776,650.55	1,535,796.45
	1014000000		2,312,447.00	776,650.55	1,535,796.45
1109002500			60,055,618.00	54,082,853.90	5,972,764.10
	1014000000		60,055,618.00	54,082,853.90	5,972,764.10
1109002600			558,000,000.00	557,999,996.00	4.00
	1014000000		558,000,000.00	557,999,996.00	4.00
1109002700			9,689,909.00	6,772,826.00	2,917,083.00
	1014000000		9,689,909.00	6,772,826.00	2,917,083.00
1109002800			4,512,134.00	3,308,349.35	1,203,784.65
	1014000000		4,512,134.00	3,308,349.35	1,203,784.65
1109002900			29,254,637.00	18,518,818.65	10,735,818.35
	1022000000		29,254,637.00	18,518,818.65	10,735,818.35
1109003100			394,000,000.00	393,999,997.00	3.00
	1017000000		394,000,000.00	393,999,997.00	3.00
1109003200			118,000,000.00	117,999,996.00	4.00
	1017000000		118,000,000.00	117,999,996.00	4.00
1109003300			128,000,000.00	128,000,000.00	0.00
	1017000000		128,000,000.00	128,000,000.00	0.00
1109003400			237,000,000.00	230,936,985.20	6,063,014.80
	1017000000		237,000,000.00	230,936,985.20	6,063,014.80
1109003500			1,159,236,081.00	987,168,760.00	172,067,321.00
	1017000000		1,159,236,081.00	987,168,760.00	172,067,321.00
1109003600			136,000,000.00	135,999,996.00	4.00
	1017000000		136,000,000.00	135,999,996.00	4.00
1109003700			104,000,000.00	104,000,000.00	0.00

	1017000000		104,000,000.00	104,000,000.00	0.00
1109003800			118,000,000.00	117,999,996.00	4.00
	1017000000		118,000,000.00	117,999,996.00	4.00
1109004100			7,000,000.00	6,994,391.00	5,609.00
	1004000000	Water Resources Management	7,000,000.00	6,994,391.00	5,609.00
1109100200			80,000,000.00	0.00	80,000,000.00
	1017000000		80,000,000.00	0.00	80,000,000.00
1109100300			25,000,000.00	25,000,000.00	0.00
	1017000000		25,000,000.00	25,000,000.00	0.00
1109100600			110,000,000.00	53,113,712.00	56,886,288.00
	1017000000		110,000,000.00	53,113,712.00	56,886,288.00
1109100700		Manooni Water Project Makueni (Debt Swap)	48,000,000.00	48,000,000.00	0.00
	1017000000		48,000,000.00	48,000,000.00	0.00
1109100800			1,188,508,296.00	932,738,240.95	255,770,055.05
	1017000000		1,188,508,296.00	932,738,240.95	255,770,055.05
1109100900			20,000,000.00	20,000,000.00	0.00
	1017000000		20,000,000.00	20,000,000.00	0.00
1109101000			1,066,743,115.00	1,066,743,115.00	0.00
	1017000000		1,066,743,115.00	1,066,743,115.00	0.00
1109101100			800,000,000.00	789,932,864.15	10,067,135.85
	1017000000		800,000,000.00	789,932,864.15	10,067,135.85
1109101300			1,600,000,000.00	1,106,695,655.90	493,304,344.10
	1017000000		1,600,000,000.00	1,106,695,655.90	493,304,344.10
1109101400			70,000,000.00	68,019,945.00	1,980,055.00
	1017000000		70,000,000.00	68,019,945.00	1,980,055.00
1109101500			0.00	0.00	0.00
	1017000000		0.00	0.00	0.00
1109101600			1,760,000,000.00	1,760,000,000.00	0.00
	1017000000		1,760,000,000.00	1,760,000,000.00	0.00
1109101700			5,820,000,000.00	3,295,878,442.95	2,524,121,557.05
	1004000000	Water Resources Management	5,770,000,000.00	3,286,108,719.95	2,483,891,280.05
	1017000000		50,000,000.00	9,769,723.00	40,230,277.00
1109101900		Kenya Urban Water And Sanitation OBA Project	448,700,000.00	397,187,747.95	51,512,252.05
	1017000000		448,700,000.00	397,187,747.95	51,512,252.05
1109102000			174,000,000.00	174,000,000.00	0.00
	1017000000		174,000,000.00	174,000,000.00	0.00
1109102100		Nairobi Rivers Basin Restoration Programme: Sewerage improvement pro	1,020,000,000.00	399,705,637.70	620,294,362.30
	1017000000		1,020,000,000.00	399,705,637.70	620,294,362.30
1109102400			464,000,000.00	444,550,690.10	19,449,309.90
	1017000000		464,000,000.00	444,550,690.10	19,449,309.90
1109102500			84,500,000.00	84,500,000.00	0.00
	1017000000		84,500,000.00	84,500,000.00	0.00
1109102600			800,000,000.00	694,367,152.40	105,632,847.60
	1004000000	Water Resources Management	800,000,000.00	694,367,152.40	105,632,847.60
1109103000			22,500,000.00	22,500,000.00	0.00
	1017000000		22,500,000.00	22,500,000.00	0.00
1109103100			80,000,000.00	80,000,000.00	0.00
	1017000000		80,000,000.00	80,000,000.00	0.00
1109103300			35,000,000.00	35,000,000.00	0.00
	1017000000		35,000,000.00	35,000,000.00	0.00
1109103400			530,000,000.00	174,430,070.40	355,569,929.60
	1017000000		530,000,000.00	174,430,070.40	355,569,929.60
1109103500			45,000,000.00	45,000,000.00	0.00
	1017000000		45,000,000.00	45,000,000.00	0.00
1109103600			20,000,000.00	20,000,000.00	0.00
	1004000000	Water Resources Management	20,000,000.00	20,000,000.00	0.00
1109103700			25,000,000.00	25,000,000.00	0.00
	1004000000	Water Resources Management	25,000,000.00	25,000,000.00	0.00
1109103800			17,500,000.00	17,500,000.00	0.00
	1004000000	Water Resources Management	17,500,000.00	17,500,000.00	0.00
1109103900			22,500,000.00	22,500,000.00	0.00
	1004000000	Water Resources Management	22,500,000.00	22,500,000.00	0.00
1109104000			37,000,000.00	37,000,000.00	0.00
	1004000000	Water Resources Management	37,000,000.00	37,000,000.00	0.00
1109104100			10,000,000.00	10,000,000.00	0.00
	1004000000	Water Resources Management	10,000,000.00	10,000,000.00	0.00
1109104200			16,500,000.00	16,500,000.00	0.00
	1004000000	Water Resources Management	16,500,000.00	16,500,000.00	0.00
1109104400			50,000,000.00	250,000.00	49,750,000.00
	1017000000		50,000,000.00	250,000.00	49,750,000.00
1109104500			25,000,000.00	25,000,000.00	0.00
	1017000000		25,000,000.00	25,000,000.00	0.00

1109104700			25,000,000.00	25,000,000.00	0.00
	1017000000		25,000,000.00	25,000,000.00	0.00
1109104800			27,500,000.00	27,500,000.00	0.00
	1017000000		27,500,000.00	27,500,000.00	0.00
1109104900			100,000,000.00	30,000,000.00	70,000,000.00
	1017000000		100,000,000.00	30,000,000.00	70,000,000.00
1109105000			25,000,000.00	25,000,000.00	0.00
	1017000000		25,000,000.00	25,000,000.00	0.00
1109105100			91,000,000.00	86,211,550.00	4,788,450.00
	1017000000		91,000,000.00	86,211,550.00	4,788,450.00
1109105200			57,300,000.00	492,690,353.30	(435,390,353.30)
	1017000000		57,300,000.00	492,690,353.30	(435,390,353.30)
1109105300			374,000,000.00	44,000,000.00	330,000,000.00
	1017000000		374,000,000.00	44,000,000.00	330,000,000.00
1109105400			440,000,000.00	40,000,000.00	400,000,000.00
	1017000000		440,000,000.00	40,000,000.00	400,000,000.00
1109105500			51,500,000.00	51,500,000.00	0.00
	1017000000		51,500,000.00	51,500,000.00	0.00
1109105600			65,500,000.00	65,500,000.00	0.00
	1017000000		65,500,000.00	65,500,000.00	0.00
1109105800			46,702,186.00	46,638,803.10	63,382.90
	1004000000	Water Resources Management	46,702,186.00	46,638,803.10	63,382.90
1109105900			70,000,000.00	69,067,271.05	932,728.95
	1004000000	Water Resources Management	70,000,000.00	69,067,271.05	932,728.95
1109106000			6,829,100.00	6,829,100.00	0.00
	1004000000	Water Resources Management	6,829,100.00	6,829,100.00	0.00
1109106100			12,368,386.00	12,044,486.40	323,899.60
	1004000000	Water Resources Management	12,368,386.00	12,044,486.40	323,899.60
1109106200			36,881,643.00	29,951,415.00	6,930,228.00
	1017000000		36,881,643.00	29,951,415.00	6,930,228.00
1109106900			30,000,000.00	29,659,150.00	340,850.00
	1004000000	Water Resources Management	30,000,000.00	29,659,150.00	340,850.00
1109107100			408,000,000.00	327,055,931.80	80,944,068.20
	1017000000		408,000,000.00	327,055,931.80	80,944,068.20
1109107400			527,800,000.00	355,049,255.70	172,750,744.30
	1017000000		527,800,000.00	355,049,255.70	172,750,744.30
1109107700			20,000,000.00	20,000,000.00	0.00
	1001000000	General Administration, Planning and Support Services	20,000,000.00	20,000,000.00	0.00
1109107800			2,480,000,000.00	2,461,352,959.15	18,647,040.85
	1017000000		2,480,000,000.00	2,461,352,959.15	18,647,040.85
1109107900			1,800,000,000.00	1,799,999,580.85	419.15
	1017000000		1,800,000,000.00	1,799,999,580.85	419.15
1109108100			52,000,000.00	10,000,000.00	42,000,000.00
	1017000000		52,000,000.00	10,000,000.00	42,000,000.00
1109108200			30,000,000.00	30,000,000.00	0.00
	1017000000		30,000,000.00	30,000,000.00	0.00
1109108400			1,500,000,000.00	1,500,000,000.00	0.00
	1015000000		1,500,000,000.00	1,500,000,000.00	0.00
1109108700			200,000,000.00	200,000,000.00	0.00
	1017000000		200,000,000.00	200,000,000.00	0.00
1109109000			125,000,000.00	125,000,000.00	0.00
	1017000000		125,000,000.00	125,000,000.00	0.00
1109109500			22,500,000.00	22,500,000.00	0.00
	1017000000		22,500,000.00	22,500,000.00	0.00
1109109700			1,500,000,000.00	1,500,000,000.00	0.00
	1017000000		1,500,000,000.00	1,500,000,000.00	0.00
1109109900			680,000,000.00	350,625,350.50	329,374,649.50
	1017000000		680,000,000.00	350,625,350.50	329,374,649.50
1109110200			26,500,000.00	26,500,000.00	0.00
	1017000000		26,500,000.00	26,500,000.00	0.00
1109110400			77,000,000.00	77,000,000.00	0.00
	1017000000		77,000,000.00	77,000,000.00	0.00
1109110800			15,000,000.00	15,000,000.00	0.00
	1017000000		15,000,000.00	15,000,000.00	0.00
1109110900			10,000,000.00	10,000,000.00	0.00
	1017000000		10,000,000.00	10,000,000.00	0.00
1109111000			10,000,000.00	10,000,000.00	0.00
	1017000000		10,000,000.00	10,000,000.00	0.00
1109111300			50,000,000.00	50,000,000.00	0.00
	1017000000		50,000,000.00	50,000,000.00	0.00
1109111400			1,925,000,000.00	451,885,407.65	1,473,114,592.35
	1017000000		1,925,000,000.00	451,885,407.65	1,473,114,592.35
1109111500			50,000,000.00	49,999,100.00	900.00
	1017000000		50,000,000.00	49,999,100.00	900.00
1109111600			50,000,000.00	50,000,000.00	0.00

	1017000000		50,000,000.00	50,000,000.00	0.00
1109111700			10,200,000,000.00	10,200,000,000.00	0.00
	1017000000		10,200,000,000.00	10,200,000,000.00	0.00
1109111800			212,500,000.00	16,338,347.90	196,161,652.10
	1017000000		212,500,000.00	16,338,347.90	196,161,652.10
1109112300			670,000,000.00	339,470,691.95	330,529,308.05
	1017000000		670,000,000.00	339,470,691.95	330,529,308.05
1109112700			8,580,000,000.00	6,266,740,583.50	2,313,259,416.50
	1017000000		8,580,000,000.00	6,266,740,583.50	2,313,259,416.50
1109113100			32,750,000.00	32,750,000.00	0.00
	1017000000		32,750,000.00	32,750,000.00	0.00
1109113300			345,000,000.00	345,000,000.00	0.00
	1017000000		345,000,000.00	345,000,000.00	0.00
1109113500			477,500,000.00	12,500,000.00	465,000,000.00
	1017000000		477,500,000.00	12,500,000.00	465,000,000.00
1109114100			130,000,000.00	130,000,000.00	0.00
	1017000000		130,000,000.00	130,000,000.00	0.00
1109114200			200,000,000.00	0.00	200,000,000.00
	1017000000		200,000,000.00	0.00	200,000,000.00
1109114600			425,000,000.00	425,000,000.00	0.00
	1017000000		425,000,000.00	425,000,000.00	0.00
1109114900			17,500,000.00	17,500,000.00	0.00
	1017000000		17,500,000.00	17,500,000.00	0.00
1109115200			7,744,000,000.00	6,790,422,460.55	953,577,539.45
	1015000000		7,744,000,000.00	6,790,422,460.55	953,577,539.45
1109115500			24,000,000.00	24,000,000.00	0.00
	1015000000		24,000,000.00	24,000,000.00	0.00
1109115600			591,000,000.00	300,000,000.00	291,000,000.00
	1017000000		591,000,000.00	300,000,000.00	291,000,000.00
1109115700			20,000,000.00	13,825,492.00	6,174,508.00
	1004000000	Water Resources Management	20,000,000.00	13,825,492.00	6,174,508.00
1109115800			1,368,564,833.00	1,295,579,876.35	72,984,956.65
	1015000000		1,368,564,833.00	1,295,579,876.35	72,984,956.65
	1004000000	Water Resources Management	0.00	0.00	0.00
1109115900			25,000,000.00	25,000,000.00	0.00
	1017000000		25,000,000.00	25,000,000.00	0.00
1109116000			7,500,000.00	7,500,000.00	0.00
	1004000000	Water Resources Management	7,500,000.00	7,500,000.00	0.00
1109116200			10,000,000.00	10,000,000.00	0.00
	1004000000	Water Resources Management	10,000,000.00	10,000,000.00	0.00
1109116300			35,000,000.00	35,000,000.00	0.00
	1017000000		35,000,000.00	35,000,000.00	0.00
1109116400			50,000,000.00	50,000,000.00	0.00
	1017000000		50,000,000.00	50,000,000.00	0.00
1109117000			470,186,643.00	505,186,643.00	(35,000,000.00)
	1017000000		470,186,643.00	505,186,643.00	(35,000,000.00)
1109117100			706,594.00	706,594.00	0.00
	1017000000		706,594.00	706,594.00	0.00
1109117200			35,000,000.00	35,000,000.00	0.00
	1017000000		35,000,000.00	35,000,000.00	0.00
1109117500			0.00	0.00	0.00
	1017000000		0.00	0.00	0.00
1109117600			1,100,000,000.00	1,100,000,000.00	0.00
	1017000000		1,100,000,000.00	1,100,000,000.00	0.00
1109118100			220,000,000.00	61,688,714.85	158,311,285.15
	1014000000		220,000,000.00	61,688,714.85	158,311,285.15
1109118300			1,438,598,120.00	400,834,667.80	1,037,763,452.20
	1014000000		1,438,598,120.00	400,834,667.80	1,037,763,452.20
1109118400			0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1109118500			509,000,000.00	381,047,323.90	127,952,676.10
	1014000000		509,000,000.00	381,047,323.90	127,952,676.10
1109118600			202,500,000.00	202,500,000.00	0.00
	1014000000		202,500,000.00	202,500,000.00	0.00
1109118700			4,110,000,000.00	4,110,000,000.00	0.00
	1014000000		4,110,000,000.00	4,110,000,000.00	0.00
1109118800			2,151,000,000.00	1,795,601,329.70	355,398,670.30
	1014000000		2,151,000,000.00	1,795,601,329.70	355,398,670.30
1109118900			160,000,000.00	160,454,599.30	(454,599.30)
	1014000000		160,000,000.00	160,454,599.30	(454,599.30)
1109119000			202,541,659.00	202,489,135.20	52,523.80
	1015000000		202,541,659.00	202,489,135.20	52,523.80
1109119100			2,209,800.00	2,130,250.00	79,550.00
	1022000000		2,209,800.00	2,130,250.00	79,550.00
1109119200			100,000,000.00	100,000,000.00	0.00
	1014000000		100,000,000.00	100,000,000.00	0.00

1109119400			125,000,000.00	124,673,800.00	326,200.00
	1014000000		125,000,000.00	124,673,800.00	326,200.00
1109119500			10,000,000.00	10,000,000.00	0.00
	1014000000		10,000,000.00	10,000,000.00	0.00
1109119600			74,416,041.00	74,070,405.70	345,635.30
	1017000000		74,416,041.00	74,070,405.70	345,635.30
1109119800			1,678,000,000.00	1,678,000,000.00	0.00
	1022000000		1,678,000,000.00	1,678,000,000.00	0.00
1109119900			145,000,000.00	78,164,065.00	66,835,935.00
	1014000000		145,000,000.00	78,164,065.00	66,835,935.00
1109120200			165,000,000.00	165,000,000.00	0.00
	1014000000		165,000,000.00	165,000,000.00	0.00
1109120300			110,000,000.00	110,000,000.00	0.00
	1014000000		110,000,000.00	110,000,000.00	0.00
1109120500			180,000,000.00	180,000,000.00	0.00
	1022000000		180,000,000.00	180,000,000.00	0.00
1109120600			25,000,000.00	25,000,000.00	0.00
	1022000000		25,000,000.00	25,000,000.00	0.00
1109120700			25,000,000.00	25,000,000.00	0.00
	1022000000		25,000,000.00	25,000,000.00	0.00
1109120800			100,000,000.00	100,000,000.00	0.00
	1022000000		100,000,000.00	100,000,000.00	0.00
1109120900			50,000,000.00	50,000,000.00	0.00
	1022000000		50,000,000.00	50,000,000.00	0.00
1109121000			150,000,000.00	150,000,000.00	0.00
	1022000000		150,000,000.00	150,000,000.00	0.00
1109121100		National Advanced Metering Infra. for Online Capture of Water Use Dat	50,000,000.00	0.00	50,000,000.00
	1001000000	General Administration, Planning and Support Services	50,000,000.00	0.00	50,000,000.00
1109121200		Drilling of Boreholes in Informal Settlements in Nairobi	500,000,000.00	500,000,000.00	0.00
	1017000000		500,000,000.00	500,000,000.00	0.00
1109121300		Expansion Works for Dandora Estate Sewerage Treatment	580,000,000.00	580,000,000.00	0.00
	1017000000		580,000,000.00	580,000,000.00	0.00
1109121400		COVID-19 Response Programme	176,000,000.00	175,468,568.30	531,431.70
	1017000000		176,000,000.00	175,468,568.30	531,431.70
1109121500		Tula-Tula-Elnur-Horote-Warate Water Project	100,000,000.00	100,000,000.00	0.00
	1017000000		100,000,000.00	100,000,000.00	0.00
1109121600		Nairobi Inclusive Sanitation Improvement Project	40,000,000.00	0.00	40,000,000.00
	1017000000		40,000,000.00	0.00	40,000,000.00
1109122100		Korbesa & Malka Galla Water Supply Project	40,000,000.00	40,000,000.00	0.00
	1017000000		40,000,000.00	40,000,000.00	0.00
		Grand Total	81,801,206,416.00	65,188,013,170.45	16,613,193,245.55

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1109-1109 Ministry of Water, Sanitation and Irrigation

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(2,528,176,475.00)	2,528,176,475.00
	0000000000	Default - Non Programmatic	0.00	(2,528,176,475.00)	2,528,176,475.00
1001000000		General Administration, Planning and Support Services	769,526,565.00	644,261,128.20	125,265,436.80
	1001020000	Water policy Management	769,526,565.00	644,261,128.20	125,265,436.80
1004000000		Water Resources Management	8,572,056,106.00	5,925,213,076.40	2,646,843,029.60
	1004010000	Water Resources conservation and Protection	8,452,056,106.00	5,812,661,163.35	2,639,394,942.65
	1004040000		120,000,000.00	112,551,913.05	7,448,086.95
1014000000			10,127,045,737.00	8,365,889,549.15	1,761,156,187.85
	1014020000		44,692,902.00	41,282,808.35	3,410,093.65
	1014030000		10,067,326,855.00	8,313,820,203.45	1,753,506,651.55
	1014040000		4,512,134.00	3,308,349.35	1,203,784.65
	1014050000		10,513,846.00	7,478,188.00	3,035,658.00
1015000000			10,839,106,492.00	9,812,491,472.10	1,026,615,019.90
	1015010000		9,244,000,000.00	8,290,422,460.55	953,577,539.45
	1015020000		1,595,106,492.00	1,522,069,011.55	73,037,480.45
1017000000			49,254,007,079.00	40,739,685,350.95	8,514,321,728.05
	1017010000		43,049,007,079.00	36,026,447,403.30	7,022,559,675.70
	1017020000		6,205,000,000.00	4,713,237,947.65	1,491,762,052.35
1022000000			2,239,464,437.00	2,228,649,068.65	10,815,368.35
	1022020000		2,239,464,437.00	2,228,649,068.65	10,815,368.35
		Grand Total	81,801,206,416.00	65,188,013,170.45	16,613,193,245.55

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

