

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

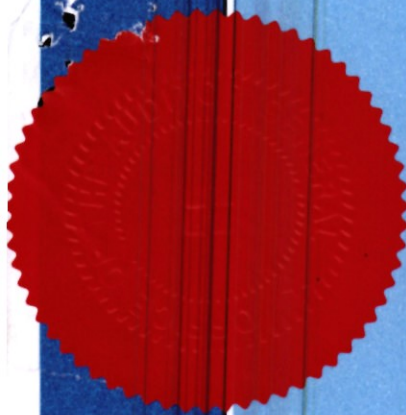
**WATER AND SANITATION DEVELOPMENT
PROJECT (IDA CREDIT NO.6029/6030-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2023**

**STATE DEPARTMENT FOR WATER
AND SANITATION**

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 13 MAR 2024
WED
Hon Owen Bayo, MP
Deputy Leader, majority party
Minam...

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**WATER AND SANITATION DEVELOPMENT PROJECT(WSDP)
MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT FOR WATER AND SANITATION
PROJECT GRANT/CREDIT NUMBER: 6029/6030**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Contents

1. ACRONYMS AND GLOSSARY OF TERMS.....	
2. PROJECT INFORMATION AND OVERALL PERFORMANCE	
3. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES.....	
4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	
5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES	
6. REPORT OF THE INDEPENDENT AUDITOR ON FINANCIAL STATEMENTS FOR WATER AND SANITATION DEVELOPMENT PROJECT	
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023	
8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2023	
9. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30, JUNE 2023.....	
10. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNT FOR YEAR ENDED 30TH JUNE 2023	
11. SIGNIFICANT ACCOUNTING POLICIES.....	
12. NOTES TO THE FINANCIAL STATEMENTS	
13: Annexes	

1. ACRONYMS AND GLOSSARY OF TERMS

CBK	Central Bank of Kenya
CLSG	Conditional Liquidity Support Grant
ICPAK	Institute of Certified Public Accountants of Kenya
GOK	Government of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

2. PROJECT INFORMATION AND OVERALL PERFORMANCE

2.1 Name and Registered Office

Name: The project's official name is: Water and Sanitation Development Project (WSDP)

Objective: The key objective of the project is to improve water supply and sanitation services in coastal and north-eastern regions in Kenya and improve the financial performance of providers affected by COVID-19 pandemic.

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

The address of its registered office is:

Ministry of Water, Sanitation and Irrigation
P.O. Box 49720,
Nairobi.

Contacts: The following are the project contacts

Telephone: (254) 716103
E-mail: ps@water.go.ke
Website: www.water.go.ke

2.2 Project Information

Project Start Date:	The project start date is 9 th March, 2018
Project End Date:	The project end date is 30.4.2024
Project Manager:	The project Coordinator is Wilfred Amwata
Project Sponsor:	The project sponsor is the World Bank

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water and Irrigation – State Department For Water and Sanitation
Project number	P156634
Strategic goals of the project	The strategic goal of the project is to contribute to the Government's 2030 and its medium-term plan (M-TP4) which focus

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

Annual Report and Financial Statements for the financial year ended June 30, 2023

	inclusive economic growth and achieving the United Nations Sustainable Development Goals (SDGs)
Achievement of strategic goals	The project will invest in water supply and sanitation infrastructure in the selected counties and strengthening the institutional capacity of all the implementing units. The goals will be achieved by supporting Mombasa, Kwale, Kilifi, Taita Taveta, Wajir and Garissa water companies to increase water supply and sanitation services.
Other important background information of the project	WSDP projects are being constructed in selected Counties and the counties are responsible for the supervision of the construction works.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Low water supply and sanitation coverage in the target towns Mombasa, Kwale, Kilifi, Malindi Taita Taveta, Wajir and Daadab refugee Camp host communities. (ii) Inadequate water pipeline extension required to connect more customers to water supply systems. (iii) High non-revenue water through leakages and non-metered connections
Project duration	The project started in March 2018 and is expected to run until 30th April, 2024.

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the current year:

i) Special purpose accounts at Central Bank

- a) Designated Account B (DA-A)
Central Bank of Kenya
ACCOUNT Number; 100394177
Nairobi
- b) Designated account A(DA-B)
Central Bank of Kenya
Account number; 1000394077
Nairobi
- c) Water Sanitation Project Account
Central Bank of Kenya
ACCOUNT Number; 1000457201
Nairobi

ii) Commercial Banks

- a) Coast Water Works Development Agency
Kenya Commercial Bank
Account Number 1240218648
Mombasa Branch
- b) Water Sector Trust Fund
Equity Bank
Account Number; 0180280425687
Upper Hill Branch
- c) Northern Water Works Development Agency
Kenya Commercial Bank
Account Number; 1283235579
Garissa Branch
- d) Water Services Regulation Board
National Bank
Account Number; 01071032110300
Upper Hill Branch

- e) KWALE Water and sewerage company
Project Information and Overall Performance (Continued)

Kenya Commercial BANK
Account Number; 1240284225
Kwale Branch

- f) KILIFI Water and Sewerage Company
Kenya Commercial BANK
Account Number; 1239146469
Kwale Branch

- g) Malindi Water and Sewerage Company
Kenya Commercial Bank
Account Number 1236141776
Malindi Branch

- h) Taita Taveta Water and Sewerage Company
Kenya Commercial BANK
Account Number 1242765387
Voi Branch

- i) Mombasa Water and Sewerage Company
Equity Bank
Account Number: 1560276782381
Moi Avenue Branch, Mombasa

- j) WAJIR Water and Sewerage Company
Equiy BANK
Account Number: 1030278635680
Wajir Branch

- k) Garissa Water and Sewerage Company
Equity Bank
Account Number; 0580279720179
Garrissa Branch

2.5 Auditors

The project is audited by the;
 Auditor General
 Office of the Auditor General
 Anniversary Towers, University Way
 P.O. Box 30084
 GPO 001000
NAIROBI, KENYA

2.6 Roles and Responsibilities

The team is composed of the Project Coordinator, Accountant, Chain Supply Officer, person and supported by administrative staff.

Names	Title designation	Key qualification	Responsibilities
Julius Korir,CBS	Principal Secretary	BSC in Agriculture Economics.	Accounting C
Wilfred Amwata	Project Coordinator	BSC Civil Engineering	Coordinate in approved proj
David Thiongo	M& E support officer and Deputy Coordinator	Higher Diploma in Water Engineering	Support M& E RPF Coordinat
Virginia W.Waweru	Accountant	B. Com Finance CPA(K)	Processing of preparing fina
Denis Ouko and Calvin Ouma	Procurement and logistic officer.	Diploma in supply chain management.	Support proce logistic.

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

Annual Report and Financial Statements for the financial year ended June 30, 2023

2.7 Funding summary

The Project is for duration of 6.5 years from 2017 to 2024 with an approved budget of US\$ 330,000,000 (donor currency) equivalent to KShs 33,000,000,000 as highlighted in the table below;

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date (30/06/2023)		Undrawn balance to date (30/06/2023)	
	Donor currency (USD)	KShs	Donor currency (USD)	KShs	Donor currency (USD)	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
World Bank	300,000,000	30,000,000,000	182,526,679	18,617,721,286	111,590,968	11,382,278,714
ii) Counterpart Funds						
Government of Kenya	30,000,000	3,000,000,000	2,549,020	260,000,000.	26,862,745	2,740,000,000
Total	330,000,000	33,000,000,00	185,075,699	18,877,721,286	138,453,713	14,122,278,714

Application of Funds

	Amount received to date donor currency	Amount received to date in 30/6/2023 Ksh	Cumulative Amount Paid to date 30/6/2023 Kshs	Utilised balance in Donor Currency	Un utilised balance in borrower Currency
				30/06/2023	30/06/2023
Loan from World Bank	182,526,679	18,617,721,286	16,375,503,269	21,811,459	2,242,218,017.
GOK Counterpart funding	2,549,020	260,000,000.	132,568,936	1,239,602	127,431,064
Total	185,075,699	18,877,721,286	16,508,072,205	23,051,061	2,369,649,081

2.8 Summary of Overall Project Performance for the FY 2022-2023

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

Year	Budget Amount	Disbursed Amount	Absorption Rate%
2018/2019	3,041,000,000	442,000,000	
2019/2020	1,350,000,000	1,066,788,629	
2020/2021	8,580,000,000	8,457,675,494	
2021/2022	4,590,000,000	3,501,097,215	
2022-2023	5,567,500,000	5,499,999,999	
Cumulative to date	23,856,000,000	18,825,430,867	

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

The overall project progress is 56%. The projects completed include the financing of the completion of Baricho Lot 3 and Replacement of three boreholes in Baricho v that resulted in supply of 33,000m³/day providing water supply to 220,000 Baricho protection works and Malindi low income areas water distribution benefiting 1,431 people. The other works contracts are at different le implementation and upon completion will contribute to the project development c results of improving water and sanitation in the Coastal and North-eastern re serve a total of 2,023,700 people.

ii) Comment on value-for-money achievements,

The project goods, works and consultants were procured competitively and the amounts for the procured goods, consultancies and works are within the ac market range and thus there is value for money on the expected results of the j activities.

iii) Indicate the absorption rate for each year since the commencement of the proje

Financial Year	Budget Amount	Disbursed Amount	Absorption Rate
2018/2019	3,041,000,000	442,000,000	
2019/2020	1,350,000,000	1,066,788,629	
2020/2021	8,580,000,000	8,457,675,494	
2021/2022	5,317,500,000	3,501,097,215	
2022/2023	5,567,500,000	5,499,999,999	

iv) List the implementation challenges and recommended way forward.

- ✓ Initial delay in finalization of County Participation Agreements – No action
- ✓ Slow movement of funds to Water Service Provider Project Accounts. – Funds to be transferred within ten (10) days. A notification to be sent to all MDs immediately money is transferred to CRF account.
- ✓ Delay in finalization of Procurement of project consultants – No action.
- ✓ COVID -19 pandemic that affected progress of the planned activities- All implementing agencies devised mechanisms that complied with the issued guidelines that allowed progress of the planned activities. No current action required.
- ✓ High staff turn-over of project team members that has led to slow actualization of the planned activities – IA's to put in place mechanisms to motivate and retain PCU staff for the entire project period.
- ✓ Delay in requesting for funds with supporting documents by IAs for expenditure incurred- More FM trainings.
- ✓ Delay in releasing budget amount allocated for RAP implementation- IA's to engage the County Governments to ensure timely release of RAP budget as delay in this will affect commencement and progress of works contracts.
- ✓ Delay in Finalization of County Government Additional Allocations Bill 2022 that affected disbursement of project funds to the counties. The bill was finalized in December, 2022 and two disbursements were made in January and June 2023– The bill to be aligned with the budgeting process to allow disbursement to be made at the beginning of the financial year.

2.9 Summary of Project Compliance:

In term of financial compliance, the project is implemented and managed as per the Financing Agreement, Financial Manual and the Project Appraisal Document. World bank procurement guidelines are strictly followed in the procurement of goods, consultancies and works. In addition, the project utilizes the developed environmental and Resettlement Frameworks in implementation of Environmental and Resettlement Action Plans without causing any harm to the environment and affecting the livelihoods of the project affected persons. This is reported and monitored through the monthly implementation progress reports of Contractors Environmental and Social Management plans.

3. STATEMENT OF PERFORMANCE AGAINST PROJECT’S PREDETERMINED OBJECTIVES

Project Development Objective

The main objective of the Project is to improve water supply and sanitation services in the coastal and north eastern regions in the Republic of Kenya and improve the performance of water services providers and provide support to COVID-19 emergency interventions. This will be achieved by investing in water supply and sanitation infrastructure in urban centres in coastal counties and two counties in Kenya’s arid north-eastern region. The Project will also improve services by strengthening institutional capacity in areas, reducing non-revenue water (NRW), improving billing and revenue collection systems, and developing medium-term business plans. In addition, the Project will establish a result-based financing mechanism at the national level to provide incentives to the Water Service Providers (WSPs) to accelerate access to water supply and sanitation services and improve operational and financial performance.

The key development objectives of the project are:

- a) To contribute to the strategic goal of attaining 85% water coverage by the year 2027. This will be achieved by constructing new, rehabilitating and extension of existing water supply infrastructure. Non-revenue reductions will also be integrated to ensure minimal water loss is achieved.
- b) Increased sanitation coverage to 40% by 2027. This will be achieved by rehabilitating, extension and construction of new sewerage networks, promote use of decentralized wastewater treatment systems and uptake and upscaling of basic non-sewer sanitation systems.

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Water and Sanitation Development Project	Improve water supply and sanitation services in select coastal and north eastern regions in the Republic of Kenya	Increased access to water and sanitation services	Number of new people connected to water and sanitation services	Up to the year 2022/23, 100% of people connected to water sanitation services complete Baricho Project, replacement

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

Annual Report and Financial Statements for the financial year ended June 30, 2023

				boreholes, Baricho protection works and Low income areas water distribution works in Malindi.
			Volume of Water Produced	33,000m ³ made available per day
			Increased hours of water supply per day	The hours of supply has increased from 10 to 12 for the Coastal WSDPs
	Improving the financial performance of water services providers and provide support to COVID-19 emergency interventions	Improved performance of water service providers	Number of companies benefited	A total of 77 Water service providers received the Conditional Liquidity Support Grant. Overall, data provided by WSPs suggests that the grant facility was successful in cushioning WSP cash-flow shortages during the most critical phase of the pandemic.

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Given the importance of water for life and society, it is natural that this is identified as a key issue for Water companies and to manage responsibly through their CSR practices to the benefit of local populations. This is happening in the projects being implemented even though it is not always easy. Indeed, as we have seen that water is becoming increasingly focused as a global and local issue, it has also become more focused as a CSR issue by the water companies. We can conclude that there is a lot of remaining opportunity as the private sector is not engaged at a level proportionate to the severity of the issue. This provides an opportunity for companies to do better for society in an area, which is critical to all their stakeholders resulting in significantly strengthened relationships and brand visibility. However, this is not all. Given the criticality of water, there are also many opportunities for Water companies to engage in a way that adds great value for society while also being profitable and lowering their risk levels considerably.

With the recent announcement of the new Sustainable Development Goals and the recognition of the role of the private sector in achieving the goals, private sector leaders are aligning their strategies to support the implementation of Goal 6 – Ensure availability and sustainable management of water and sanitation for all. This initiative inspires Water companies and other players in the water sector to work actively with their own footprint, while engaging in transparency and collective action for more sustainable water management.

Water and Sanitation is being developed to increase water and sanitation coverage to benefit 2 million Kenyan's in the target areas that will transform their living standards and reduce cases of waterborne diseases.

1. Sustainability strategy and profile

To ensure sustainability in operation of the developed water and sanitation infrastructure, Financial and economic analysis have been carried out to determine the financial benefits and operation costs expected during operation of the projects. Energy saving systems have been considered at design stage that will lower the operation costs and to minimize Non-revenue water losses, master meters have been proposed in manageable District Metering Areas coupled with non-revenue water performance contracts.

2. Environmental performance

Implementation of the project activities strictly follows the provisions of the development Environmental and Social Management Framework (ESMF) and Resettlement Policy Framework (RPF) and Environmental and social safeguards will be implemented in accordance with Kenyan legislation. Environmental licenses are delivered by NEMA in due time for the implementation of works.

3. Employee Welfare

Assessment of the implementing agencies has been done and training needs incorporated into annual work plans. During implementation the contractors comply with Occupational Safety and Health Act to ensure safety of the workers.

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

Annual Report and Financial Statements for the financial year ended June 30, 2023

4. Market place practices

The project strictly follows the banks procurement guidelines coupled with the provisions of Procurement and Disposal Act 2015 that promotes competitive bidding process.

5. Community engagements

The project entails community participation for a more inclusive engagement in order to incorporate their comments during planning and design of the projects. The communities are also engaged in carrying out unskilled labour works that improves their economic wellbeing.

5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the State Department for Water and Sanitation and the *Coordinator* for *Water and Sanitation Development Project* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

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

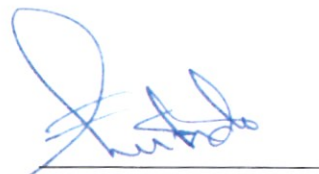
The *Principal Secretary* for the State Department for Water and Sanitation and the *Coordinator* for *Water and Sanitation Development Project* accept responsibility for the preparation of the financial statements, which have been prepared on the Cash Basis Method of Financial Reporting using appropriate accounting policies in accordance with International Public Sector Accounting Standards.


The *Principal Secretary* for the State Department for Water and Sanitation and the *Coordinator* for *Water and Sanitation Development Project* are of the opinion that the financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for State Department for Water and Sanitation and the *Project Coordinator* for *Water and Sanitation Development Project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

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

The Project financial statements were approved by the *Principal Secretary* for the State Department for Water and Sanitation and the *Project Coordinator* for Water and Sanitation *project* on 29/11/2023 and signed by:

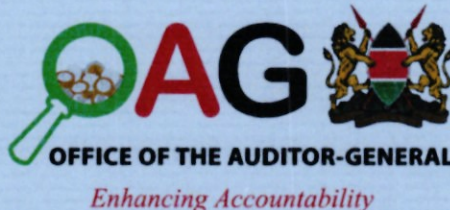

Principal Secretary
Julius Korir, CBS


Project Coordinator
Wilfred Amwata


Head of Accounting
James Karori
ICPAK NO: 3972

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON WATER AND SANITATION DEVELOPMENT PROJECT (IDA CREDIT NO.6029/6030-KE) FOR THE YEAR ENDED 30 JUNE, 2023 - STATE DEPARTMENT FOR WATER AND SANITATION

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Water and Sanitation Development Project set out on pages 1 to 22, which comprise of the statement of

Report of the Auditor-General on Water and Sanitation Development Project (IDA Credit No. 6029/6030-KE) for the year ended 30 June, 2023 - State Department for Water and Sanitation

financial assets, as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and explanatory information in accordance with the provisions of Article 227 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have reviewed the information and explanations which to the best of my knowledge and belief are necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Water and Sanitation Development Project as at 30 June, 2023, its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement No.6029/6030 dated 21 June, 2017 between the International Development Association (IDA) and the Republic of Kenya.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts for the year ended 30 June, 2023 reflects an approved total expenditure budget of Kshs.5,560,000,000 against the actual expenditure of Kshs.4,643,721,995 resulting to under-expenditure of Kshs.923,778,005 or 17% of the budget.

The under-expenditure affected the planned activities and may have impacted on service delivery to the public.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the headings of Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved some of the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Weak Implementation of Consultancy

1.1 Lack of Consultancy Budget

The statement of receipts and payment reflects purchase of goods and services amount of Kshs.1,172,430,697 which includes consultancy costs of Kshs.945,709,878 as disclosed in Note 5 of the financial statements. Included in the amount is payment of Kshs.10,800,000 paid to an environmental consultant. However, according to the negotiation minutes, the consultant had quoted Kshs.5,400,000 but Management had only budgeted for Kshs.2,700,000. Further, according to the 2021-2022 work plan, Management revised the budget for procurement of an environmental expert to Kshs.3,681,000 resulting to over expenditure of Kshs.7,119,000. This is contrary to Regulation 128(11) of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, Management was in breach of the regulation.

1.2 Failure to Engage a Project Communication Specialist

The statement of receipts and payment reflects purchase of goods and services amount of Kshs.1,172,430,697 which includes consultancy costs of Kshs.945,709,978 as disclosed on Note 5 of the financial statements. Included in the amount is Kshs.1,955,859 paid to a project communication specialist whose services were terminated in October, 2022. The Ministry of Water, Sanitation and Irrigation entered into a contract for consultancy services with the consultant on 7 February, 2022 at a contract price of Kshs.8,769,600. The contract term was twelve (12) months with a commencement date of 1 March, 2022 and completion date of 28 February, 2023. According to the terms of reference, the project communication specialist was expected to carry out implementation of the Project communication strategy, enhance visibility and publicity of the project and its activities in consultation with project teams and relevant stakeholders.

As the contract progressed, Management noted with concern the inability of the consultant to deliver. The contract was therefore terminated on 6 October, 2022 and the consultant was paid a cumulative amount of Kshs.1,955,859 for the months of April, May

and June, 2022 and a notice of termination was issued by Manager on 18 October, 2022. As at the time of audit in November, 2023, Management procured the services of another project communication specialist.

In the circumstances, the successful implementation of the project's communication strategy and publicity could not be confirmed.

2. Delay in Projects Implemented by Kwale Water and Sewerage Company (KWAWASCO)

2.1 Construction of Ablution Blocks for Kwale Town

The statement of receipts and payments reflects an amount of Kshs.3,431,610 for acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.77,714,703 relating to construction of four (4) ablution blocks in Kwale awarded vide contract No. KE-KWAWASCO-201675-CW-RFB. However, the contract expired on 27 May 2023 with no evidence of extension or handover with an amount of Kshs.72,973,488 or 94% of the contract price already paid. Further, the wash blocks for the people with disability lacked the support rails. In addition, the site location for the ablution blocks were too close to each other hence the Company may not be able to achieve value from the commercialization. Further, land ownership documents for the constructions were not provided for audit.

2.2 Laying of Distribution Lines from Mabokoni Reservoir to Ukunda Town and Environs

KWAWASCO awarded a contract to a company at a cost of Kshs.729,696,970 for laying of ten (10) months from 1 October, 2021 to 30 September, 2022. The contract price was later revised to Kshs.742,498,671. However, as at the time of audit inspection in the month of October, 2023, the project overall progress of works executed was estimated at 44%.

2.3 Construction of Collector and Transmission Lines, Drilling and Equipping and Auxiliary Facilities

KWAWASCO entered into a contract with a company on 14 September, 2021 at a contract price of Kshs.688,606,879 for construction of collector and transmission lines, boreholes, equipping and auxiliary facilities for a period of eighteen (18) months. However, as at the time of audit inspection in the month of October, 2023, the concrete tank at Mabokoni reservoir was still under construction, transmission lines for the seven (7) boreholes to the Mabokoni reservoir tank had not yet been laid, the chlorination building house was at slab level and out of the eleven (11) boreholes drilled and equipped, only 6 were drilled and capped but not equipped. Further, no approval was sought by the contractor for variations worth Kshs. 6,606,008 on the contract. The overall progress of works executed was estimated at 17%.

2.4 Construction of Six (6) Ablution Blocks in Ukunda Town

KWAWASCO entered into a contract with a construction company on 15 February, 2022 for the construction of six (6) ablution blocks in Ukunda Town at a contract price of Kshs.110,332,466 with initial project completion date of 18 November, 2022. However, as at the time of audit inspection in October, 2023 the ablution block at Mvindeneni site had stalled and the contractor had abandoned the site. Management has not provided any evidence of efforts towards resumption of the works by the contractor. The overall progress of works executed was estimated at 78%

In the circumstances, the projects delay may result to escalated costs for completion and value for money may not be obtained.

3. Delay in Projects implemented by Coastal Water Works Development Agency (CWWDA)

3.1 Construction of Baricho Well-Field Protection Works

The statement of receipts and payments reflects an amount of Kshs.3,431,628,644 for acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.791,253,843 relating to the construction of Baricho well-field protection works. The Coast Water Works Development Agency (CWWDA) entered into a contract with Engineering Group Company on 17 November, 2021 executable within 12 months, from 17 November, 2021 to 16 November, 2022. As at the time of audit inspection in the month of October, 2023, the project had not been completed and the defect liability period of twelve (12) months had already commenced.

3.2 Delay and Default in Renewal of Performance Security

The CWWDA signed a contract with a company in respect of program for improvement of water services in Mombasa County and construction works for North Mainland (Nyali) phase 1 at a contract sum of Kshs.516,433,325. The contract sum was revised to Kshs.589,861,167 vide contract no. MOWS/KWSCR-1/006/2019-2020. The project had an expected completion period of eighteen (18) months to 25 October, 2022. The completion date was later extended to 31 August, 2023. As at the time of the audit in October, 2023, the contractor had no extension of time and the performance security of Kshs.58,986,116 had expired on 22 October, 2023.

Further, On 31 August, 2023, vide letter ref CWWDA/NML1-2022-2023/JL/138, the contractor was issued with notice for an intention to charge liquidated damages if the contractor did not improve or accelerate the implementation of the outstanding works as from 1 September, 2023. As at June, 2023, the contractor had been paid a total of Kshs.370,912,921 through eight (8) certificates; an equivalent of 63% of the contract price.

3.3 Construction of Mombasa North Mainland Short Term Water Distribution System

The CWWDA entered into a contract with a company on 23 March, 2021 in respect of construction of Mombasa North Mainland short term water distribution system with a contract sum of Kshs.516,433,325 which was later revised to Kshs.781,423,325 under contract no. KE-CWSB-150896-CW-RFB. The project was expected to be completed within a period of eighteen (18) months to 25 October, 2022. The completion date was later extended to 7 October, 2023. As at the time of audit in the month of October 2023, the contractor had been paid an amount of Kshs.370,538,351 equivalent of 48% of the contract price. However, the project completion status was at 68% at the expected extended project completion date.

In the circumstances, the project's delay may result in escalated costs for completion and the value for money may not be obtained.

4. Delay in Contract Implemented by Mombasa Water Supply and Sanitation Company Limited (MOWASCO)

4.1 Improvement of Storm Water Outlets

The statement of receipts and payments reflects an amount of Kshs.3,431,612,116 for the acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.459,091,415 for a contract for the improvement of storm water outlets and sewer overflows in Mombasa Island Contract No. KE-MOWASCO16772 awarded by Mombasa Water Supply and Sanitation Company Limited to a contractor company. The contract commenced on 11 May, 2021 and was expected to be completed by 19 August, 2023. As at the time of audit in October, 2023, the percentage of completion of the project was 63% and Management had not provided evidence of extension of period.

4.2 Rehabilitation of Kipevu Waste Water Treatment Plant

The contract for rehabilitation of Kipevu Waste Water Treatment Plant (WWT) (with pumping stations) contract No. KE-MOWASCO16771-CW-RFB was awarded to a communications company at a contract sum of Kshs.240,623,534. The contract sum varied upwards to Kshs.243,217,752 after the approval of variation order on 22 February, 2022 for the purchase of all new motors instead of repairs envisaged.

The contract commenced on 11 May, 2021 and it was expected to be completed by 16 August, 2023. As at the time of audit in the month of October, 2023 the percentage of completion of the project was 48% and Management did not provide evidence of extension of period.

4.3 Construction of Ablution Blocks in Mombasa County

The contract for the construction of ablution blocks in Mombasa County Contract No. KE-MOWASCO-228804-CW-RFB was awarded to a construction company at a contract sum of Kshs.196,530,590. The contract commenced on 21 October, 2021 and it was expected to be completed by 15 August, 2023. As at the time of audit in October, 2023, the percentage of completion of the project was 73% and Management had not provided evidence of extension of time.

4.4 Rehabilitation and Extension of Mombasa Water Supply Distribution Works

The contract No. KE-MOWASCO-16769-CW-RFB for the rehabilitation & extension of Mombasa water supply distribution works Contract was awarded to a company at a contract sum of Kshs.749,200,538. The contract commenced on 11 May, 2021 and was expected to be completed by 04 September, 2023. As at the time of audit in the month of October, 2023, the percentage of completion of the project was 55% and Management had not provided evidence of extension of period.

4.5 Rehabilitation & Extension of Sewer Networks in Mombasa West Mainland and Island

The contract No. KE-MOWASCO-113723-CW-RFB for the rehabilitation & extension of sewer networks in Mombasa West Mainland and Island was awarded to a company at a contract sum of Kshs.339,307,348. The contract commenced on 15 July, 2021 and was expected to be completed by 13 August, 2023. As at the time of audit in October, 2023, the percentage of completion of the project was 68% and Management had not provided evidence of extension of period.

In the circumstances, delay in projects implementation may result to loss of funds and objectives of the project may not be achieved.

5. Delay in Contracts Implemented by Kilifi Mariakani Water and Sewerage Company Limited (KIMAWASCO)

5.1 Construction of Water Distribution Works Project

The statement of receipts and payments reflects an amount of Kshs.3,431,628,644 for acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this amount is Kshs. 515,809,760 relating to the construction of water distribution works through contract No:KE-KIMAWASCO-142995-CW-RFB awarded to a company on 30 March, 2021 The contract period was four hundred sixty-two (462) days commencing on 25 June, 2021 to 30 September, 2022. The project was extended to 31 August, 2023. However, as at the time of audit in October, 2023, the contractor had not completed the project due to challenge of excavating the hard rock formation on line MY8 along Bofa road and lack of

appropriate equipment required for the excavation. Management did not provide of extension of period from 31 August, 2023.

5.2 Abandoned and Stalled Works for Construction of Ablution Blocks

The construction of twelve (12) ablution blocks in Kilifi, Mtwapa and Malindi awarded by KIMAWASCO through tender number KE-KIMAWASCO-158691 for a contract sum of Kshs.151,320,458.30 corporation who were in Joint venture with another company. The project was expected to be completed within a period of 12 months. The works commenced on 1 March, 2022 with an expected completion date of 30 September, 2022. The completion date was extended to 30 November 2022 and on 30 June, 2023, the contractor had been paid an amount of Kshs.27,993,312, in an advance payment paid in February, 2023 an equivalent of 18% of the contract sum. However, the contractor had not completed works and no extension of time or contract expiry date had been given. Physical inspection done in October, 2023 revealed that construction works had started for 6 ablution blocks; 3 in Mtwapa and 3 in Malindi. The works had stalled at the walling level of super structure. Further, the contractor had abandoned the site leaving them unsecured. In addition, the contractor was served with termination notice on 5 July, 2023.

In the circumstances, delay in projects implementation may result to loss of objectives of the project may not be achieved.

6. Delay in Projects Completion implemented by Malindi Water and Sewerage Company (MAWASCO)

6.1 Construction of Faeces Sludge Treatment Plant in Watamu

The statement of receipts and payments reflects an amount of Kshs.3,431,600 for the acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.226,017,053 for contract No. KE-MAWASCO-236797-CW-RFB between Mawasco and Malindi Water and Sewerage Company (MAWASCO) for the construction of faeces sludge treatment plant in Watamu town signed on 27 October, 2021. The works commenced on 19 November 2021 and a completion date planned for 23 November, 2023. As at the time of audit in the month of October, 2023, the project was 32% complete and there is a risk that, the contractor may not meet the contract project completion of 23 November, 2023.

6.2 Construction of Faeces Sludge Treatment Plant in Malindi Lot 3A

MAWASCO entered into a contract with a company on 12 October, 2021 for the construction of faeces sludge treatment plant in Malindi Lot 3A with initial completion date stated as 18 August, 2022. However, physical inspection of the project conducted in October 2023, revealed that no works were ongoing with an overall progress of works estimated at 4%. Further, review of the project's progress reports for

ended 30 September, 2023, revealed that the contractor lacked sufficient personnel and equipment to be able to execute the contract. In addition, deficiencies were found regarding the availability of construction materials on site. Notably, the contractor had not submitted to the consultant for approval, the plan to procure electrical works stated under Bill no. W1E with a bill of quantity valued at Kshs.52,571,616.

6.3 Construction Works of Ten (10) Ablution Blocks

MAWASCO signed contract with an International firm on 22 July, 2020 for construction works of ten (10) ablution blocks at a contract sum of Kshs.121,436,745 for a period of twelve (12) months. The works commenced on 17 November, 2021 with an expected completion date of 16 November, 2022 which was later extended to 15 April, 2023 and another second extension to 14 December, 2023. As at 30 June, 2023, the contractor had been paid an amount of Kshs.81,737,566 equivalent of 67% of the contract price though according to the June, 2023 monthly progress report, the overall percentage of completion was 56.3%. At the time of physical inspection in October, 2023, the contractor had abandoned the site and the projects had stalled at various stages and some works had not started at all.

6.5 Construction of Water Distribution Works for Malindi Town, Gongoni and Mambui Centres

During the year under audit, MAWASCO paid Kshs.106,333,055 to a firm for the construction of water distribution works for Malindi Town, Gongoni and Mambui Centres Lot 1, through a contract entered into between MAWASCO and a company on 10 December, 2020 to 10 December, 2022; a period of twenty-four (24) months for a total contract price of Kshs.707,473,818. However, at the time of physical inspection of the project in October, 2023, the project works at Mambui and Malindi town had not been completed.

In the circumstances, delay in project implementation may result to loss of funds and objectives of the project may not be met.

7. Delay in Projects Implemented by TAVEVO Water and Sewerage Water Company

7.1 Contract for the Supply of Water to Voi, Mwatate, Wundanyi and Taveta

The statement of receipts and payments reflects an amount of Kshs.3,431,628,644 for acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.859,714,132 for a contract awarded to a local company for the upgrade of water distribution systems for Voi, Taveta, Mwatate and Wundanyi towns. The contract commenced on 25 March, 2021 with an expected completion date of 25 December, 2023. As at the time of physical inspection in the month of October, 2023, the percentage of completion of the project was only 40% and major works of construction of chambers had not started.

7.2 Abandoned and Stalled Works for Construction of Ablution Block at Mwatate, Maungu, Taveta and Wundanyi

TAVEVO Water and sewerage company signed a contract with a local contractor on 18 June, 2020 for the construction works of eight (8) no. ablution blocks at a contract price of Kshs.90,013,162 vide tender no. KE-TAVEVO-151330-CW-RFB. The project was expected to be completed within a period of eight (8) months with an expected completion date of 15 December, 2021. As at 30 June, 2023, the contractor had been paid a sum of Kshs.41,987,533 which is an equivalent of 47% of the contract price. According to the September, 2023 monthly progress report, the overall percentage of completion was 56.3%. As at the time of physical inspection conducted in October, 2023, the contractor had abandoned the site and the project had stalled at 57% of completion.

7.3 Construction of Office Block at Voi Town Lot II

TAVEVO Water and Sewerage Company entered into a contract No. KE-175703-CW-RFB with a local company on 30 July, 2021 for the construction of Office Block at Voi Town Lot II at a contract price of Kshs.78,236,141 with initial completion date stated as 18 August, 2022. Physical inspection of the project conducted on 20 October, 2023, revealed that no works were ongoing. The overall progress was estimated at 23%. In addition, the contractor lacked sufficient equipment and personnel to be able to execute the contract. The original copy of the performance guarantee and copy of the contractor's request for extension including the consultant's evaluation on the request for approval, and the subsequent approval for extension and Minutes of the tender negotiations were not provided for audit.

7.4 Construction of Storage Warehouse for Pipes, Fittings and Portable Equipment

TAVEVO Water and Sewerage Company entered into a contract with a contractor on 1 August 2021 for the construction of storage warehouse for pipes, fittings and equipment Lot I under Contract No. KE-TAVEVO-175703-CW-RFB at a contract price of Kshs.32,884,390 with initial project completion date stated as 17th August 2022. However, physical inspection of the project conducted in the month of October 2023 revealed that works were still ongoing with an overall progress of 55%.

In the circumstances, delayed completion of the project will result in extra costs. It is not clear when the project will be completed.

8. Delay in Project Completion Implemented by Northern Water Development Agency

The statement of receipts and payments reflects an amount of Kshs.3,431,600 for the acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this is an amount of Kshs.61,503,270 relating to drilling and equipping of four (4) boreholes in Wundanyi. The Agency awarded contract No. KE-NWWDA-229129-CW-RFB to a contractor on 18 June 2020 for the construction of four (4) boreholes in Wundanyi.

duration of the contract was for six (6) months from January, 2022 to July, 2022. Review of project documents revealed that the contract period was extended by eighteen (18) months with an expected completion date of 19 January, 2024. However, the Management did not provide evidence supporting the approval of this extension.

In the circumstances, delay in project implementation may result to loss of funds and objectives of the project may not be achieved.

9. Delay in Projects Completion of Contracts Implemented by Wajir Water and Sewerage Company

The statement of receipts and payments reflects an amount of Kshs.3,431,628,644 for acquisition of non-financial assets which includes Kshs.3,296,374,116 for construction of civil works as disclosed in Note 6 to the financial statements. Included in this is an amount of Kshs.39,263,680 relating to the drilling of ten (10) boreholes in Lanbib and Rifiet. The works started on 15 August, 2022 for a period of twelve (12) months unto 15 August, 2023. However, the progress report provided by the project coordinator revealed that the project was to start on 29 July, 2021 and end on 31 December, 2022. The resultant variances between the two documents was not explained.

According to the work plan, the works should have been completed by 15th August, 2023. However, as at the time of audit in October, 2023, and as per the progress report, the project was 56% complete. The payments made to date out of the contract price of Kshs.39,263,680 is Kshs.22,070,655 equivalent to 56%. There was no evidence provided on extension of time. Further, the performance security had expired and had not been renewed or extended.

In the circumstances, delay in project implementation may result to loss of funds and objectives of the project may not be met.

10. Overpayment of Taxation on Consultancy

The statement of receipts and payment reflects purchase of goods and services amount of Kshs.1,172,430,697 which includes consultancy costs of Kshs. 945,709,878 as disclosed on Note 5 of the financial statements. Included in this amount is a payment of Kshs.124,741,778 to a consulting group. However, according to the contract agreement, the contract sum was Kshs.121,096,682 resulting in an unrecovered overpayment of Kshs.3,645,096.

In the circumstances, the value for Kshs. 3,645,096 could not be confirmed.

11. Non-Recovery of Advance Payment

During the year under review, Kilifi Mariakani Water and Sewerage Company Limited (KIMAWASCO) paid an advance payment of Kshs.15,131,958 to a construction corporation on 14 February, 2023. The advance was supported by a bank guarantee

dated 17 January, 2023 and valid for 3 months until 27 April, 2023. KIMAWASCO failed to secure the advance payment by ensuring that the bank covered a reasonable period within which it could be recovered. After the abandoned the site, KIMAWASCO was not able to recover the advance payment as the bank guarantee had already expired. Further, the termination notice dated stated that the contractor abandoned site on December, 2022. It is not KIMAWASCO proceeded to pay the advance in February, 2023 even after the had abandoned the site four (4) months prior to the date of payment.

In the circumstances, the recovery of advance payment of Kshs.15,131,958 confirmed.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROL MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Development Association (IDA) Financing Agreement No.60229/6030 dated 21 June, 2017 between International Development Association (IDA) and the Republic of Kenya, I report based on my audit, that:

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

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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Project financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 to be performed to express a conclusion about whether, in all material respects, the financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are being used 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 in compliance with the provisions of Article 229(6) of the Constitution, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and procedures in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and to include in 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 system that might be material weaknesses under the ISSAIs. A material weakness is a deficiency 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 omission of amounts which would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with 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 accounting standards, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained.

to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2023

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

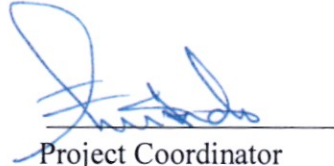
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2022-2023			2021-2022			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Transfer from Government entities	1	67,500,000		67,500,000	90,000,000	-	90,000,000	237,500,000
Loan from external development partners	2	5,000,000,000	500,000,000	5,500,000,000	2,861,893,790	549,203,425	3,411,097,215	18,872,964,831
Miscellaneous receipts	3	17,486,837		17,486,837	152,765,163		152,765,163	209,671,239
Total receipts		5,084,986,836	500,000,000	5,584,986,837	3,104,658,953	549,203,425	3,653,862,378	19,320,136,070
Payments								
Compensation to employees	4	564,008		564,008	16,460,547		16,460,547	18,281,899
Purchase of goods and services	5	1,172,430,697		1,172,430,697	911,816,265		911,816,265	2,368,590,914
Acquisition of non-financial assets	6	2,931,628,644	500,000,000	3,431,628,644	1,930,332,065	549,203,425	2,479,535,490	8,663,577,598
Other grants and transfers /payments	7	39,098,646		39,098,646	3,649,112,814		3,649,112,814	5,900,009,400
Total payments		4,143,721,995	500,000,000	4,643,721,995	6,507,721,690	549,203,425	7,056,925,116	16,950,459,811
Surplus/ (deficit)		941,264,842	-	941,264,842	(3,403,062,737)	-	(3,403,062,737)	2,369,676,078

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

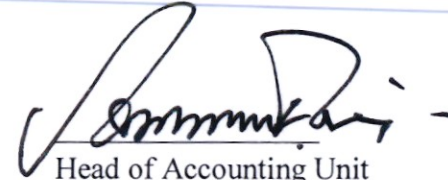
WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023



Principal Secretary
Julius Korir, CBS



Project Coordinator
Wilfred Amwata



Head of Accounting Unit
James K. Karori
ICPAK No. 3972

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	8(a)	289,872,599	1,428,374,239
Receivables	8(b)	2,079,766,481	
Total Cash and Cash equivalents		2,369,639,080	1,428,374,239
Total Financial Assets		2,369,639,080	1,428,374,239
Represented By			
Fund Balance B/fwd.	9	1,428,374,239	4,831,436,975
Surplus/(Deficit) for the Year		941,264,842	(3,403,062,737)
Net Financial Position		2,369,639,080	1,428,374,239

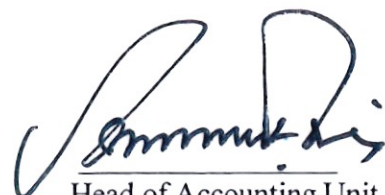
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/11/2023 and signed by:



Principal Secretary
Julius Korir, CBS



Project Coordinator
Wilfred Amwata



Head of Accounting Unit
James K. Karori
ICPAK NO: 3972

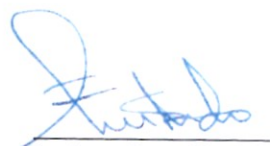
WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

9 STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30, JUNE 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Cash flow from operating activities			
Receipts			
Transfer from government entities	1	67,500,000	91,000,000
Miscellaneous receipts	3	17,486,837	15,000,000
Total receipts		84,986,837	242,700,000
Payments			
Compensation of employees	4	564,008	(1,000,000)
Purchase of goods and services	5	1,172,430,697	(91,000,000)
Other grants and transfers	7	39,098,646	(3,600,000)
Total Payments		(1,212,093,351)	(4,570,000)
Net receipts/(payments)		(1,127,106,514)	(4,330,000)
Adjustments during the year			
Net cash flow from operating activities		(1,127,106,514)	(4,330,000)
Cashflow from investing activities			
Acquisition of non-financial assets	6	(2,931,628,644)	(1,930,000)
Net cash flows from investing activities		-	-
Cash flow from financing activities		(2,931,628,644)	(1,930,000)
Proceeds from foreign borrowings	2	5,000,000,000	2,800,000,000
Net cash flow from financing activities		5,000,000,000	2,800,000,000
Net increase in cash and cash equivalents		941,264,842	(3,400,000)
Cash and cash equivalent at beginning of the year	9	1,428,374,239	4,830,000
Cash and cash equivalent at end of the year		2,369,639,080	1,430,000

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statements. The entity financial statements were approved on 29/11/2023 and signed by the Principal Secretary.


Principal Secretary
Julius Korir, CBS


Project Coordinator
Wilfred Amwata


Head of Accounting
James K. Karori
ICPAK NO: 3972

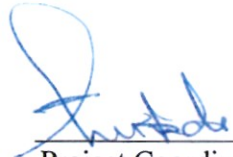
WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

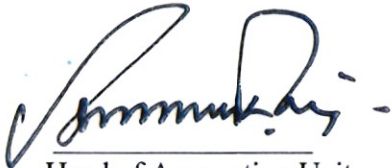
Annual Report and Financial Statements for the financial year ended June 30, 2023

10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR YEAR ENDED JUNE 30, 2023.

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government	90,000,000	(22,500,000)	67,500,000	67,500,000	-	100%
Proceeds from borrow	7,168,000,000	(1,668,000,000)	5,500,000,000	5,499,999,999		100%
Miscellaneous receipts						
Total Receipts	7,258,000,000	(1,690,000,000)	5,567,500,000	5,567,499,999		
Payments						
Compensation to of Employees	800,000		800,000	564,008	235,992	71%
Purchase of goods and services	2,187,200,000	(160,500,000)	2,026,700,000	1,172,430,697	854,269,303	58%
Acquisition of non-Financial Assets	5,000,000,000	(1,500,000,000)	3,500,000,000	3,431,628,644	68,371,356	98%
Other Grants and Transfers	70,000,000	(30,000,000)	40,000,000	39,098,646	901,354	98%
Total Payments	7,258,000,000	(1,690,500,000)	5,567,500,000	4,643,721,995	923,778,005	83%
Surplus or Deficit						


Principal Secretary
Julius Korir, CBS


Project Coordinator
Wilfred Amwata


Head of Accounting Unit
James K. Karori
ICPAK NO: 3972

11. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis financial reporting under the cash basis of accounting, as prescribed by the PSASB set out in the accounting policy note below. This cash basis of accounting is supplemented with accounting for; a) receivables that include imprests and salaries, and b) payables that include deposits and retentions. The financial statements conform and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

b) Reporting entity

The financial statements are for Water and Sanitation Development Project under the Department for Water and Sanitation. The financial statements are for the reporting period of the Water and Sanitation Development Project as required by Section 81 of the Public Finance Management Act, 2012.

c) Reporting currency

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

d) Recognition of receipts

The Water and Sanitation Development Project recognises all receipts from the various sources when the event occurs, and the related cash has been received.

Significant Accounting Policies (continued)

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been

satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is provided in the funding summary.

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, etc. The Entity does not recognize a contingent liability but discloses details of contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of the financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

k) Contingent Assets

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

l) Pending bills

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

m) Budget

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

n) Third party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

12. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from Government entities

Description	2022/2023	2021/2022	Cumulative to-date
	Kshs	Kshs	Kshs
Counterpart funding through the State Department of Water and Sanitation	67,500,000	90,000,000	237,500,000
Total	67,500,000	90,000,000	237,500,000

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements Continued

2. Loan from External Development partners

Name of Donor	Date received	Amount received in donor currency	Loan received in cash	Loan received as direct payment	Total amount in KShs	
			KShs	KShs	2022/2023	Cumu
			KShs	KShs	KShs	KShs
World Bank						
	30.6.2023	914,900	137,243,271		137,243,271	1
	31.5.2023	9,433,429	1,400,019,915		1,400,019,915	1,4
	31.5.2023	886,525			125,000,000	1
	15.12.2022	1,548,145	196,604,824		196,604,824	1
	11.1.2023	15,924,800	2,070,835,512		2,070,835,512	2,0
	20.12.2022	7,721,731	1,007,105,369		1007105,369	1,0
	9.9.2022	460,732		54,926,666	54,926,666	
	12.9.2022	388,549		46,321,279	46,321,279	
	14.11.2022	419,915		50,060,591	50,060,591	
	14.12.2022	556,987		66,401,776	66,401,776	
	23.8.2022	1,548,145	188,191,109		188,191,109	1
	2.2.2023	270,731		32,275,514	32,275,514	
	31.01.2023	881,525		105,091,879	105,091,879	1
	27.3.2023	167,113		19,922,486	19,922,486	
Sub-total		41,123,227	5,000,000,000	375,000,191	5,500,000,000	5,5
	30.6.2022	2,565,799		293,543,634	293,543,634	2
	30.6.2022	12,052,468	1,509,911,512		1,509,911,512	1,5
	23.5.2022	290,363		34,733,800		
	5.5.2022	1,548,145	197,627,903			1
	6.4.2022	2,919,263	368,790,232			3
	03.2.2022	842,054	105,256,864			1
	02.3.2022	804,311	100,000,000			1
	18.2.2022	736,995		92,132,065		
	3.2.2022	1,207,631	154,470,578			1

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)**Annual Report and Financial Statements for the financial year ended June 30, 2023**

	3.1.2022	449,666		56,451,074		56,451,07
	10.1.2022	167,045		20,212,381		20,212,381
	21.1.2022	4,788,134	615,627,164			615,627,164
	21.1.2022	1,666,932	213,094,305			213,094,305
	30.6.2021		1,218,916,458			1,218,916,458
	30.6.2021	1,685,634	215,852,733			215,852,733
	24.6.2021	16,598,888	2,125,759,813			2,125,759,813
	24.6.2021	284,155		30,631,811		30,631,811
	24.6.2021	359,646		43,517,218		43,517,218
	24.6.2021	797,069		98,836,567		98,836,567
	24.6.2021	748,125		81,038,667		81,038,667
	23.5.2022	290,363		34,733,800		34,733,800
	23.3.2021	453,156	52,172,893			52,172,893
	16.11.2021	9787962	1245717860			1245717860
	20.1.2021	17,000,000	2,268,099,200			2,268,099,200
	17.11.2021	793,767	103,552,318			103,552,318
	16.11.2021	7,101,774	910,543,376			910,543,376
	20.12.2020	805,028	91,773,235			91,773,235
	24.4.2021	813,010	101,918,944			101,918,944
	20.4.2020	844,504	96,600,182			96,600,182
	20.3.2020	259,512	32,438,961			32,438,961
	19.6.2020	866,079	103,642,081			103,642,081
	13.9.2019	858,050	93,790,032			93,790,032
	13.12.2019	5,000,000	562,693,000			562,693,000
	18.12.2019	422,477	50,000,000			50,000,000
	25.10.2019	466,494	53,335,052			53,335,052
	18.7.2019	52,000,000	52,000,000			52,000,000
	Total	145,810,444	17,643,584,696	1,160,831,208	7,115,264,228	18,872,964,830

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements Continued...

3. Miscellaneous receipts

Description	2022-2023			2021/2022
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments
-	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees	17,496,850		17,496,850	
Total	17,496,850		17,496,850	

4. Compensation to Employees

Description	2022/2023			2021/2022
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments
-	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees	564,008		564,008	16,460,547
Total	564,008		564,008	16,460,547

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements Continued....

5. Purchase of Goods and Services

Description	2022/2023			2021/2022	Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
Communication, supplies and services	2,650,717		2,650,717	1,935,400	8,391,345
Domestic travel and subsistence	81,629,557		81,629,557	83,201,732	220,902,286
Foreign Travel	3,560,602		3,560,602		3,560,602
Printing and advertising,	4,495,494		4,495,494	4,757,754	30,869,925
Purchase of stationaries	6,856,229		6,856,229	2,597,133	11,410,387
Workshops and Training	3,583,470		3,583,470	5,339,061	9,858,371
Postage services					31,540
Hospitality supplies and services	16,603,179		16,603,179	21,435,567	46,553,967
Insurance costs	17,710,753		17,710,753	5,551,286	36,118,440
Fuel costs	32,940,153		32,940,153	25,587,032	72,592,475
Consultancy costs	945,709,878		945,709,878	659,494,355	1,766,493,068
Other operating payments	964,794		964,794	4,981,328	6,524,008
Routine maintenance – vehicles and other transport equipment	24,216,134		24,216,134	62,746,796	89,585,943
Legal Liability	8,752,963		8,752,963	-	8,752,963
RAP compensation and Public consultation	22,756,774		22,756,774	34,188,820	56,945,594
Total	1,172,430,697		1,172,430,697	911,816,265	2,368,590,914

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements Continued.....

6. Acquisition of Non-Financial Assets

Description	2020/2023			2021/2022
	Payments made in Cash	Payments made by third parties	Total payments	Total payments
	Kshs.	Kshs.	Kshs	Kshs
Construction of civil works	2,796,374,116	500,000,000	3,296,374,116	2,305,627,136
Acquisition of motor vehicle and motor cycles	117,263,034		117,263,034	162,558,266
Acquisition of intangible assets	16,500,000		16,500,000	-
Purchase of office furniture & general equipment	1,491,494		1,491,494	11,349,908
Total	<u>2,931,628,644</u>	<u>500,000,000</u>	<u>3,431,628,644</u>	<u>2,479,535,310</u>

7. Other Grants, Transfers and Payments

Description	2022/2023			2021/2022	Cumulative
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
CLSG	39,098,646		39,098,646	3,649,112,814	5
Total	39,098,646		39,098,646	3,649,112,814	5

8(a) Cash and Cash equivalents

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts (Note 8)	289,872,509	1,4
Total	<u>289,872,509</u>	<u>1,4</u>

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements Continued.....

Water and Sanitation Development Project has 12 number of project accounts spread within the project implementation area and 2 number of foreign currency designated accounts managed by the National Treasury as listed below:

8(b) Receivables

Details	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts		
Kwale County	226,869,524	-
Coast Water Works Development Agency	405,104,240	-
Mombasa county	244,033,047	-
Water Sector Trust Fund	161,432,526	-
Northern Water Works Development	24,731,631	-
Water Services Regulatory Board		-
Kilifi County	323,087,511	-
Wajir County	207,005,002	-
Garissa County	162,991,197	-
Taita Taveta County	324,511,894	-
Total	2,079,766,481	-

9. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts		
	1,428,374,239	4,831,436,976
Total	1,428,374,239	4,831,436,976

10. Notes to the Financial Statements Continued.....

i) Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn from the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2022/2023	2021/2022
	Kshs	
(i) A/c Name [A/c No.1000394177]		
Opening balance (as per the SDA reconciliation)	1,079,707,703	1,079,707,703
Total amount deposited in the account	2,590,463,850	1,079,707,703
Total amount withdrawn (as per Statement of Receipts & Payments)	3,296,569,770	1,079,707,703
Closing balance (as per SDA bank account reconciliation attached)	<u>373,601,783</u>	<u>1,079,707,703</u>
(ii) A/c Name [A/c No,1000352008]		
Opening balance (as per the SDA reconciliation)	188,191,108	188,191,108
Total amount deposited in the account	4,020,242,200	188,191,108
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>2,696,268,120</u>	188,191,108
Closing balance (as per SDA bank account reconciliation attached)	<u>1,512,165,188</u>	<u>188,191,108</u>

WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

13: Annexes

Annex 1: PRIOR YEAR AUDITOR-GENERAL'S RECOMMENDATIONS

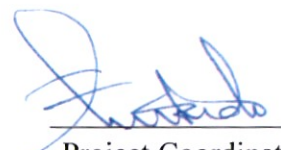
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	2020/2022
	<p>Budget Absorption</p> <p>Delays in signing the Subsidiary Agreement with Participating Counties.</p> <p>Article V of the financing agreement on effectiveness required the execution of the subsidiary agreement on behalf of the recipient and the project implementing entity before the 120 days after the signing of the financing agreement. It was noted that the participating agreements were entered into on 14th June, 2019 more than one and half year since deadline. The delay in signing the agreements has negatively impacted the disbursements of the project funds to the implementing entities and consequently delay in the achievement of the project objectives.</p>		<p>Wilfred Amwata Project Coordinator</p>	<p>This was resolved. In the Financial year under review two disbursements were made to the counties. Total budget absorption was 99%</p>
	<p>Delays in signing the Subsidiary Agreement with Participating Counties.</p> <p>Article V of the financing agreement on effectiveness required the execution of the subsidiary agreement on behalf of the recipient and the project implementing entity before the 120</p>	<p>There was delay in Signing of Subsidiary Agreement between Government and Coast Water Works Development Agency that was the only condition for project effectiveness (9th March, 2018) This was due to</p>	<p>Wilfred Amwata Project Coordinator</p>	<p>Resolved</p>

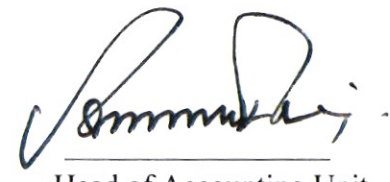
WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

Annual Report and Financial Statements for the financial year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	2020/2022
	<p>days after the signing of the financing agreement. It was noted that the participating agreements were entered into on 14th June, 2019 more than one and half year since deadline. The delay in signing the agreements has negatively impacted the disbursements of the project funds to the implementing entities and consequently delay in the achievement of the project objectives.</p>	<p>the complex nature of implementation of WSDP. For the counties to receive the proceeds of the Credit, a subsidiary loan/grant/Participation Agreement had to be executed. The delay in finalizing the Agreement (s) was due to the change of execution arrangements</p>		


Principal Secretary
Julius Korir, CBS


Project Coordinator
Wilfred Amwata


Head of Accounting Unit
James K. Karori
ICPAK NO: 3972

Annex 2

Variance explanations - Comparative Budget and Actual amounts for 2022/2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	67,500,000	67,500,000	-	100%	
Proceeds from borrowings	5,500,000,000	5,499,999,999	1	100%	
Total Receipts	5,567,500,000	5,567,499,999			
Payments					
Compensation of employees	800,000	564,008	235,992	71%	i
Purchase of goods and services	2,026,700,000	1,172,407,018	854,292,982	61%	ii
Acquisition of non-financial assets	3,500,000,000	3,431,628,644	68,371,356	98%	
Other grants and transfers	40,000,000	39,098,646	901,354	98%	
Total payments	5,567,500,000	4,643,698,315	923,801,684		

- (i) The casuals are engaged on demand basis to undertake safeguard preparation and implementation activities. During the year under review, the demand for the casuals was less than planned.
- (ii) Purchase of goods and services was 61% due to delay in approval and procurement processes of the planned Utility Turnaround Items.

Annex 3: Other Supporting Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2023
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)



Ref : CWSB/FIN/38/VOL.55/25

Date : 24th July 2022

The Principal Secretary
State Department of Water and Irrigation
Ministry of Water, Sanitation & Irrigation
P.O. Box 49720-00100
NAIROBI

ATTN: ENG.FRED AMWATA

Dear Sir,

RE: CONFIRMATION OF DIRECT PAYMENTS MADE BY THE WORLD BANK ON BEHALF OF COAST WATER WORKS DEVELOPMENT AGENCY UNDER WATER AND SANITATION DEVELOPEMNT PROJECT (WSDP) IDA CREDIT NO.6030KE FINANCIAL YEAR 2022-2023


The above subject refers.

Please find below breakdown in respect to Direct Payments made by the world bank on behalf of Coast Water Works Development Agency under WSDP IDA CREDIT NO.6030 in the financial year 2022-2023 amounting to USD. 4,933,097.23(USD, Four Million, Nine Hundred and Thirty Three Thousand and Ninety-Seven Cents Twenty-Three Only).

DATE PAID	CONTRACTOR NAME	IPC NO.	DIRECT PAYMENT (USD)
9-Sep-22	CHINA RAILWAY NO.10	5	502,198.25
12-Sep-22	CHINA RAILWAY NO.10	6	423,518.61
14-Nov-22	CHINA INTERNATIONAL WATER	2	457,707.39
14-Dec-22	CHINA RAILWAY NO.10	8	607,115.96
2-Feb-23	CHINA RAILWAY NO.10	9	295,097.22
31-Jan-23	CHINA INTERNATIONAL WATER	4	960,862.20
27-Mar-23	CHINA INTERNATIONAL WATER	5	182,152.65
6-Jun-23	CHINA INTERNATIONAL WATER	6	1,504,444.95
	TOTAL		4,933,097.23

Attached herewith are copies of the World Bank Payment Advices relating to the payments that were done.

Yours Faithfully,


Eng. Martin Tsuma ·
Aq. CHIEF EXECUTIVE OFFICER

Ends.



Ref : CWSB/FIN/38/VOL.55/26

Date : 24th July 2023

The Principal Secretary
State Department of Water and Irrigation
Ministry of Water, Sanitation & Irrigation
P.O. Box 49720-00100
NAIROBI

ATTN: ENG.FRED AMWATA

Dear Sir,

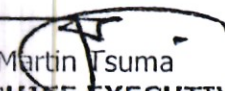
RE: CONFIRMATION OF RECEIPTS OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPEMNT PROJECT (WSDP) IDA CREDIT NO.6030KE FINANCIAL YEAR 2022-2023

The above subject refers.

Please find attached receipts in respect to WSDP funds received in the financial year 2022-2023 amounting to Kshs. 938,451,592 (Kshs, Nine Hundred and Thirty-Eight Million, Four Hundred and Fifty-One Thousand, Five Hundred and Ninety-Two Only). The table below further shows the breakdown and the respective dates when funds were received into project account.

DATE	AMOUNT (KSH)
23.8.2022	188,191,109
16.12.2022	196,604,824
02.2.2023	384,271,853
20.3.2023	169,383,806
TOTAL	938,451,592

Yours Faithfully,


Eng. Martin Tsuma
Ag. CHIEF EXECUTIVE OFFICER

Encl.



Water Services Regulatory Board

5th FLOOR, NHIF BUILDING, NGONG RD. P.O. BOX 41621-00100 GPO NAIROBI, KENYA TEL: +254(0)202733561
+254(0)709482000 Email:info@wasreb.go.ke Website: www.wasreb.go.ke

Ref: WASREB/FIN/104 VOL.XII (61)

Date: 1st September 2023

Principal Secretary
Ministry of Water, Sanitation and Irrigation
State Department of Water and Sanitation
P.O. Box 49720-00100
NAIROBI

Attn: Fred Amwata,

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL YEAR 2022-2023

This is to confirm that in 2022/2023 financial, we received WSDP funds amounting to Kshs. 51,725,852 as detailed in the table below.

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	Revenue Disbursement 1,	FT23103KPQLL MIN OF WATER SANITATION IRRIGATION, /ROC/0040000909	51,725,852	13 th April 2023
Total				

David Leleito
For: **CHIEF EXECUTIVE OFFICER**



NORTHERN WATER WORKS DEVELOPMENT AGENCY

www.nwwda.go.ke

Telephone: 046 2103197/3598

E-mail: info@nwwda.go.ke

Fax No: 046 2103197

Maji House
Kismayu Road

P. O. Box. 495, 70100 Garissa

Ref: No. NWWDA/WP/122 Vol.III / (144)

Date: 24th July, 2023

✓ The Principal Secretary

Ministry of Water, Sanitation and Irrigation

State Department for Water and Sanitation

P. O. Box 49720

NAIROBI - (Attn: WSDP Project Coordinator)

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 60300-KE – FINANCIAL YEAR 2022-2023

This is to confirm that in 2022/2023 Financial Year, we received WSDP funds amounting to Kshs. 34,067,932.00 (Thirty Four Million, Sixty Seven Thousand, Nine Hundred and Thirty Two) as detailed in the table below.

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date Received in Project Account
1.	Direct Transfer		34,067,932.00	06/4/2023
2.			
3.			
Total			34,067,932.00	

CPA. Andrew Rage Eysimkele

Ag. CHIEF EXECUTIVE OFFICER



MOMBASA WATER SUPPLY & SANITATION CO. LTD

MIKINDANI STREET OFF NKRUMAH ROAD, P.O. BOX 1100 - 80100 MOMBASA, KENYA

Tel: +254 726 313 006, +254 735 655 650 Email: info@mombasawater.co.ke

Our Ref: MWSSC/MD/FIN/VOL.1/95

Date: 19th July 2023

The Principal Secretary,
Ministry of Water, Sanitation and Irrigation,
P.O. BOX 49720-00100.
NAIROBI.

Attn: WSDP Project Coordinator,

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL YEAR 2022-2023

This is to confirm that in 2022/2023 financial, we received WSDP funds amounting to Kshs..... (In figures) as detailed in the table below.

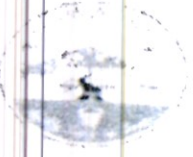
S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	5 th Disbursement – January 2023	5430193	335,708,690.90	10-02-2023
2.	6 th Disbursement – June, 2023	5429352	234,411,505.00	11-07-2023
Total			570,120,195.90	

Yours faithfully,

FOR: MOMBASA WATER SUPPLY & SANITATION CO LTD



Abdirahim FARAH
MANAGING DIRECTOR



GARISSA WATER AND SEWERAGE COMPANY
P O BOX 1088 70100 GARISSA
TEL 046 3330, 0462176 PIN NO: 0 FAX: 0
EMAIL: garissawater@yahoo.com

26th September 2023.
The Principal Secretary
Ministry of Water, Sanitation and Irrigation
P.O. BOX 49720-00100
NAIROBI

Attn: WSDP Project Coordinator

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL YEAR 2022-2023

This is to confirm that in 2022/2023 financial, we received WSDP funds amounting to Kshs...396,689,191... (in figures) as detailed in the table below.

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	5 th Revenue Disbursement	RTGS	236,666,915	15/02/2023
2	6 th Revenue Disbursement	RTGS	160,022,276	28/08/2023
Total			396,689,191	

The 6th disbursement was received within the year but delayed in CRF Account.

James M Mugo
Finance Manager


.....

For: Chief Executive Officer



TVO/HQ/WSDF/139/Vol.3

15th July, 2023

The Principal Secretary
Ministry of Water, Sanitation and Irrigation
P.O. Box 49720-00100
NAIROBI

Attn: WSDP Project Coordinator

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL YEAR 2022-2023

This is to confirm that in 2022/2023 financial, we received W.S.D.P funds amounting to Kshs Five hundred and sixty nine million three hundred and ninety six thousand two hundred and fifty three (569,396,253) as detailed in the table below.

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	5 th Disbursement – January 2023	Inward SWIFT Pa TAITA TAVETA CO /ROC/0071000019	300,208,690.90	2/02/2023
2.	6 th Disbursement – June, 2023	Inward SWIFT Pa TAITA TAVETA CO /ROC/0071000020	269,187,563.00	11/07/2023
Total				

Thank you for your continued support.

Yours faithfully,

AMINA SULEIMAN
FOR: MANAGING DIRECTOR

ADDRESS

P.O. BOX 6-80300, Voi
Email: info@tavevowater.co.ke
www.tavevowater.co.ke

CORPORATE LINE

Tel: 0713 676 213
0780 676 213



KIMAWASCO

KILIFI MARIAKANI WATER AND
SEWERAGE COMPANY LIMITED

Call: 0727-110 711 / 0737-442 525

Email: info@kilifiwater.co.ke

Website: www.kilifiwater.co.ke

P.o. Box 275-80108 KILIFI

Our Ref: KMWSC/WSDP/VOL.1/110

28th September 2023

The Principal Secretary
Ministry of Water, Sanitation and Irrigation
P.O. BOX 49720-00100
NAIROBI

Attn: WSDP Project Coordinator

**RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION
DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO.6030-KE – FINANCIAL YEAR
2022-2023**

This is to confirm that in 2022/2023 financial year, we received WSDP funds amounting to Kshs.446,660,696.00 as detailed in the table below.

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	Revenue Disbursement 1,		286,250,281.00	13/2/2023
2.	Revenue Disbursement 2		160,410,415.00	12/7/2023
	Direct Payment 1			
	Direct Payment 2, etc			
Total			446,660,696.00	

Yours faithfully

For and On Behalf of Kilifi-Mariakani Water & Sewerage Co. Ltd


Pascal Jira

MANAGING DIRECTOR





KWALE WATER AND SEWERAGE COMPANY LTD

P.o. Box 18-80403 Tel: 412014155

E-mail: info@kwalewater.co.ke Website: www.kwalewater.co.ke

OUR REF: KWAASCO /WSDP/VOL.11/03

DATE: 28th September 2023

The Principal Secretary
Ministry of Water, Sanitation and Irrigation
P.O. BOX 49720-00100
NAIROBI

Attn: WSDP National Project Coordinator

**RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND
SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE
– FINANCIAL YEAR 2022-2023**

This is to confirm that in 2022/2023 financial, we received WSDP funds amounting to Kshs.545, 420,139.25 (in figures) as detailed in the table below.

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	5 th Disbursement – January 2023		325,417,009.25	06/02/2023
2.	6 th Disbursement – August, 2023		220,003,130.00	14/08/2023
Total			545,420,139,25	


Eric Parmet
MANAGING DIRECTOR



WAJIR WATER & SEWERAGE COMPANY LIMITED (WAJWASCO)

P.O. BOX 708 – 70200 WAJIR, KENYA
E – Mail wajirwasco@gmail.com

Ref. No. WAJWASCO/WSDP/DISP/6/VOL 01

28th September, 2023

PRINCIPAL SECRETARY

MINISTRY OF WATER, SANITATION & IRRIGATION

PO BOX 49720-00100

NAIROBI KENYA

ATT: WSDP PROJECT COORDINATOR


RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER & SANITATION DEVELOPMENT PROJECT (WSDP) IDA CREDIT NO.60300 KE-FINANCIAL YEAR 2022-2023.

This is to confirm that in the year 2022-2023 Financial, We Received WSDP funds amount of Kshs One Hundred Ninety Five Million Five Hundred Ninety Four Thousand Six Hundred Twelve Shillings & Fifty Two Cent. (195,594,612.52) as detailed in the table below.

S/No.	Payment Description	Payment Reference	Amount In Kshs	Date Received In The Project Account
1.	WSDP 6 th Disbursement	RTGS	195,594,612.52	4/8/2023

Yours Faithfully

Head of Accounts


Habon Gure

Wajir Water & Sewerage Company Limited (Wajwasco)

P.O Box 708-70200



Water Sector Trust Fund

Ministry of Water, Sanitation and Irrigation

1st Floor, CIC Plaza I, Mara Road, Upper Hill, Nairobi, Kenya
PO Box 49699 Nairobi-00100; Tel: +254 (20) 2720696, 2729017/8
Email: info@wstf.or.ke; Website: www.wstf.or.ke

REF: WSTF/7/FIN/VOL. VI/56/(96)

01 September 2022

Principal Secretary
Ministry of Water, Sanitation and Irrigation
P.O. Box 49720 - 00100
Nairobi

Dear Sir,

Afn: Programme Coordinator, WSDP

RE: CONFIRMATION OF FUNDS RECEIVED AND ASSETS PROCURED FOR THE YEAR ENDED 30 JUNE 2022 UNDER THE CONDITIONAL LIQUIDITY SUPPORT GRANT.

In connection with the above request, Water Sector Trust Fund received a total of Three Billion, Seven Hundred and Ninety Eight Million, Five Hundred and Forty One Thousand, One Hundred and Seventy Four Shillings (**KShs 3,798,541,174**) from the Ministry of Water, Sanitation and Irrigation as per the dates detailed below:-

Source of funds	Date received	Grants received (KShs)
MoWSI	09.07.2021	910,543,376
MoWSI	25.11.2021	2,125,734,200
MoWSI	03.03.2022	683,536,190
MoWSI	23.05.2022	78,727,408
Total		3,798,541,174

Further find attached asset register of assets procured from the grant at a total cost of KShs. 32,463,082 as per annex 1.

Yours faithfully,

Willis Ombai

Ag. CHIEF EXECUTIVE OFFICER

Annex 1: WSTF CLSG program asset register



MALINDI WATER & SEWERAGE CO. LTD

P.O. Box 410
80200-MALINDI

+254-042-21-31037, 0790-405778
+254-042-21-30923, 0731-400314

Customer Service:

+254-042-21-21132

Fax:

+254-042-21-31206

Email: info@malindiwater.co.ke/malindiwater6@gmail.com

When replying please quote

Ref. No. MAWASCO/MLD/C001/VOL.I/23602

20th July 2023

The Principle Secretary,
Ministry of Water & Sanitation and Irrigation
Maji House, Upper hill, off Ngong Road
P.O Box 49720
00100 – NAIROBI.

Attn: Project Coordinator

Dear Sir,

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL YEAR 2022-2023

This is to confirm that in Financial Year 2022/2023, we received WSDP funds amounting to KShs. 446,660,695.45 as detailed in the table below

S/N	Payment Description	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	5 th Disbursement – January 2023	FT23044TVH5S	286,250,280.95	13 th February 2023
2.	6 th Disbursement – June, 2023	FT23193L2HKM	160,410,414.50	12 th July 2023
Total			446,660,695.45	

Yours faithfully,

For Malindi Water & Sewerage Co. Ltd

Isaac Chibule

Ag. Managing Director.

Malindi Water & Sewerage
Company Limited
MAWASCO
P. O. Box 410, Malindi



REPUBLIC OF KENYA

MINISTRY OF WATER AND SANITATION AND IRRIGATION

STATE DEPARTMENT FOR WATER AND SANITATION

WSDP JUNE 2023 BANK RECONCILIATION STATEMENT.

	SHS	CTS	SHS	CTS
Balance as per Bank Statement			366,193,315	65
ADD				
-Receipts in Bank Statement not in Cashbook				
IDA Exchequer	137,243,271			
GOK eXCHEQUER	45,000,000			
			182,243,271	00
LESS: -Payments in Bank statement not in cash book			(258,563,988)	00
-Receipts in cash book not in Bank statement	Nil		NIL	
Balance as per the cashbook			289,872,598	65

				MIN OF WATER SANITATION IRRIGATION:999999			
				SELESTINA AGATHA MANGA OMONDI 40000987			
				IMP4911109			
331	25-May-23	25-May-23	FT231453L GLF	Outward RTGS Payment MT 103 40000985	84,000.00	0	366,356,257.05
				MIN OF WATER SANITATION IRRIGATION:999999 WILFRED OTUNDO AMWATA 40000985			
				IMP4911104			
332	25-May-23	25-May-23	FT231455S ZNM	Outward RTGS Payment MT 103 40000986	151,200.00	0	366,205,057.05
				MIN OF WATER SANITATION IRRIGATION:999999 SOPHIA ATIENO OPIYO 40000986			
				IMP4911110			
333	30-Jun-23	30-Jun-23	FT23181TY Y3P	TRFS Payments 40000991	2,724.15	0	366,202,332.90
				Withholding Tax			
334	30-Jun-23	30-Jun-23	FT23181P PSHL	TRFS Payments 40000992	3,568.95	0	366,198,763.95
				Withholding Tax			
335	30-Jun-23	30-Jun-23	FT23181H VHBC	TRFS Payments 40000989	5,448.30	0	366,193,315.65
				Withholding Tax			
336	03-Jul-23	03-Jul-23	FT231848 BGJS	Outward RTGS Payment MT 102 40000995	16,800.00	0	366,176,515.65
				MIN OF WATER SANITATION IRRIGATION:CBK CALVINCE OUMA OTIENO /REC/0040000995			

STATEMEN Rndate : 24 JUL 2023

CENTRAL B Runtime : 10:11:38

ANKI KUU Customer number : 145029

P.O.BOX 66 Account number : 1000457201

NAIROBI Account name : WATER AND SANITATION DEV PRO WSDP-KES

STATEMEN Opening Balance : 366,193,315.65

No.	Txn. Date	Value Date	F Transaction Details	Dr. Amount	Cr. Amount	Balance
1	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40000995 MIN OF WATER SANITATION IRRIGATION:CBK CALVINCE OUMA OTIENO /REC/0040000995 STD09962	16,800.00		0 366,176,515.65
2	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001009 MIN OF WATER SANITATION IRRIGATION:CBK NELSON KIRUI /REC/0040001009 STD09992	18,900.00		0 366,157,615.65
3	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001004 MIN OF WATER SANITATION IRRIGATION:CBK DAVID KIRAGU THIONGO /REC/0040001004 STD09960	21,000.00		0 366,136,615.65
4	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001020 MIN OF WATER SANITATION IRRIGATION:CBK JACQUILINE NJERI GITONGA /REC/0040001020 IMP4911126	29,400.00		0 366,107,215.65
5	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001010 MIN OF WATER SANITATION IRRIGATION:CBK NELSON KIRUI /REC/0040001010 IMP4911127	29,400.00		0 366,077,815.65
6	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40000998 MIN OF WATER SANITATION IRRIGATION:CBK VIRGINIA WAMBUI WAWERU /REC/0040000998 STD09994	33,600.00		0 366,044,215.65
7	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40000996 MIN OF WATER SANITATION IRRIGATION:CBK CALVINCE OUMA OTIENO /REC/0040000996 STD09991	33,600.00		0 366,010,615.65
8	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40000994 MIN OF WATER SANITATION IRRIGATION:CBK STEPHEN OKOTH OWUOR /REC/0040000994 STD09996	33,600.00		0 365,977,015.65
9	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001007 MIN OF WATER SANITATION IRRIGATION:CBK Charles Mathenge Kioko /REC/0040001007 STD09989	33,600.00		0 365,943,415.65
10	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001016 MIN OF WATER SANITATION IRRIGATION:CBK MAXIMILLA NABWIRE OUMA /REC/0040001016 STD09998	33,600.00		0 365,909,815.65
11	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001028 MIN OF WATER SANITATION IRRIGATION:CBK STANLEY MWAKI MATHENGE /REC/0040001028 IMP4911114	37,800.00		0 365,872,015.65
12	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001021 MIN OF WATER SANITATION IRRIGATION:CBK PATRICIA NJERI MUNGAI /REC/0040001021 STD9995	38,900.00		0 365,833,115.65
13	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102 40001019	38,900.00		0 365,794,215.65

				MIN OF WATER SANITATION IRRIGATION:CBK STEPHEN MATENGE MANTHI /REC/0040001019 STD09993				
14	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001017	38,900.00	0	365,755,315.65
				MIN OF WATER SANITATION IRRIGATION:CBK GATUMBI JOSEPH MBURU /REC/0040001017 STD09999				
15	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001014	40,000.00	0	365,715,315.65
				MIN OF WATER SANITATION IRRIGATION:CBK VESNA TOURS AND TRAVEL /REC/0040001014 STD09957				
16	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001006	42,000.00	0	365,673,315.65
				MIN OF WATER SANITATION IRRIGATION:CBK GICHANGI WOTUKU /REC/0040001006 STD09990				
17	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001005	50,400.00	0	365,622,915.65
				MIN OF WATER SANITATION IRRIGATION:CBK SUSAN NYAWIRA GITARI /REC/0040001005 IMP4911123				
18	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001031	56,000.00	0	365,566,915.65
				MIN OF WATER SANITATION IRRIGATION:CBK VIRGINIA WAMBUI WAWERU /REC/0040001031 IMP4911133				
19	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001002	58,100.00	0	365,508,815.65
				MIN OF WATER SANITATION IRRIGATION:CBK STANLEY MWAKI MATHENGE /REC/0040001002 IMP4911132				
20	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001001	63,000.00	0	365,445,815.65
				MIN OF WATER SANITATION IRRIGATION:CBK WILFRED OTUNDO AMWATA /REC/0040001001 IMP4911122				
21	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001008	63,000.00	0	365,382,815.65
				MIN OF WATER SANITATION IRRIGATION:CBK JANE WANJIRU NDUNGU /REC/0040001008 IMP4911125				
22	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001011	63,000.00	0	365,319,815.65
				MIN OF WATER SANITATION IRRIGATION:CBK GEORGE MACHARIA MIGWI /REC/0040001011 IMP4911124				
23	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001026	67,200.00	0	365,252,615.65
				MIN OF WATER SANITATION IRRIGATION:CBK VIRGINIA WAMBUI WAWERU /REC/0040001026 IMP4911112				
24	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001027	67,200.00	0	365,185,415.65
				MIN OF WATER SANITATION IRRIGATION:CBK MATHEW OSUKUKU AMBUCHI /REC/0040001027 IMP4911111				
25	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001025	67,200.00	0	365,118,215.65
				MIN OF WATER SANITATION IRRIGATION:CBK CAROL KAMENE NZUKI /REC/0040001025 IMP4911113				
26	3-Jul-23	3-Jul-23	F	Outward RTGS Payment MT 102	40001024	84,000.00	0	365,034,215.65
				MIN OF WATER SANITATION IRRIGATION:CBK WYCLIFFE OCHIENG OJUKWU ADIENG /REC/0040001024				

27	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	IMP4911115 40001012	90,240.00	0	364,943,975.65
				MIN OF WATER SANITATION IRRIGATION:CBK VESNA TOURS AND TRAVEL /REC/0040001012 STD09955			
28	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001013	97,500.00	0	364,846,475.65
				MIN OF WATER SANITATION IRRIGATION:CBK VESNA TOURS AND TRAVEL /REC/0040001013 STD09956			
29	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001000	100,800.00	0	364,745,675.65
				MIN OF WATER SANITATION IRRIGATION:CBK CHEMERIL CHEPEYEGON /REC/0040001000 IMP4911130			
30	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001023	155,275.85	0	364,590,399.80
				MIN OF WATER SANITATION IRRIGATION:CBK DINA DIN COMMERCIAL SUPPLIES LIMITE /REC/0040001023 STD09988			
31	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40000997	172,200.00	0	364,418,199.80
				MIN OF WATER SANITATION IRRIGATION:CBK ROLEX KIBET KIRUI /REC/0040000997 IMP4911128			
32	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001022	172,200.00	0	364,245,999.80
				MIN OF WATER SANITATION IRRIGATION:CBK WALTER JEREMIAH OGUM OSELU /REC/0040001022 IMP4911129			
33	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001018	203,431.05	0	364,042,568.75
				MIN OF WATER SANITATION IRRIGATION:CBK The Alps Hotel Nakuru Ltd /REC/0040001018 STD09951			
34	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40000990	310,551.70	0	363,732,017.05
				MIN OF WATER SANITATION IRRIGATION:CBK loloa COMPANY limited /REC/0040000990 STD09987			
35	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40000993	427,000.00	0	363,305,017.05
				MIN OF WATER SANITATION IRRIGATION:CBK MARGRET W. IRUNGU /REC/0040000993 STD10470			
36	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001015	1,278,180.00	0	362,026,837.05
				MIN OF WATER SANITATION IRRIGATION:CBK VESNA TOURS AND TRAVEL /REC/0040001015 STD09958			
37	3-Jul-23	3-Jul-23	F Outward RTGS Payment MT 102	40001003	185,760,676.00	0	176,266,161.05
				MIN OF WATER SANITATION IRRIGATION:CBK COAST WATER WORKS DEVELOPMENT AGENC /REC/0040001003 STD010306			
38	3-Jul-23	3-Jul-23	F TRFS Payments	VCH011227	0	137,243,271.60	313,509,432.65
39	4-Jul-23	4-Jul-23	F TRFS Payments	STD11107	0	45,000,000.00	358,509,432.65
40	5-Jul-23	5-Jul-23	F TRFS Payments	40001049	1,117.55	0	358,508,315.10
				Withholding Tax			
41	5-Jul-23	5-Jul-23	F TRFS Payments	40001050	3,448.30	0	358,504,866.80
				Withholding Tax			
42	5-Jul-23	5-Jul-23	F TRFS Payments	40001051	6,206.90	0	358,498,659.90
				Withholding Tax			
43	5-Jul-23	5-Jul-23	F Outward RTGS Payment MT 103		63,231,857.00	0	295,266,802.90

				40001039				
				MIN OF WATER SANITATION IRRIGATION:999999				
				WATER SECTOR TRUST FUND				
				STD011956	40001039			
44	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001060	9,800.00	0	295,257,002.90
				MIN OF WATER SANITATION IRRIGATION:CBK				
				NELSON KIRUI				
				/REC/0040001060				
				STD09961				
45	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001059	22,400.00	0	295,234,602.90
				MIN OF WATER SANITATION IRRIGATION:CBK				
				NELSON KIRUI				
				/REC/0040001059				
				IMP4911121				
46	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 103		40001058	39,200.00	0	295,195,402.90
				MIN OF WATER SANITATION IRRIGATION:999999				
				STEPHEN OKUKU OGELO				
				IMP4911119	40001058			
47	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001057	39,200.00	0	295,156,202.90
				MIN OF WATER SANITATION IRRIGATION:CBK				
				MICHAEL NYAMUNGA OKECH				
				/REC/0040001057				
				IMP4911118				
48	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001052	40,000.00	0	295,116,202.90
				MIN OF WATER SANITATION IRRIGATION:CBK				
				CAROL KAMENE NZUKI				
				/REC/0040001052				
				STD010604				
49	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001053	49,000.00	0	295,067,202.90
				MIN OF WATER SANITATION IRRIGATION:CBK				
				JACINTA NCOONO				
				/REC/0040001053				
				IMP4911117				
50	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001054	49,000.00	0	295,018,202.90
				MIN OF WATER SANITATION IRRIGATION:CBK				
				DAVID KIRAGU THIONGO				
				/REC/0040001054				
				IMP4911116				
51	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001061	63,701.45	0	294,954,501.45
				MIN OF WATER SANITATION IRRIGATION:CBK				
				CMC MOTORS GROUP LIMITED				
				/REC/0040001061				
				STD09948				
52	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001041	73,500.00	0	294,881,001.45
				MIN OF WATER SANITATION IRRIGATION:CBK				
				NELSON KIRUI				
				/REC/0040001041				
				IMP4911148				
53	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001055	98,250.00	0	294,782,751.45
				MIN OF WATER SANITATION IRRIGATION:CBK				
				Kaylan Tours And Travel Limited				
				/REC/0040001055				
				STD09959				
54	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001040	113,300.00	0	294,669,451.45
				MIN OF WATER SANITATION IRRIGATION:CBK				
				RICHARD NDUAYO MUTIE				
				/REC/0040001040				
				IMP4954854				
55	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001042	126,000.00	0	294,543,451.45
				MIN OF WATER SANITATION IRRIGATION:CBK				
				ABDIRASHID BASHI MAALIM				
				/REC/0040001042				
				IMP4911145				
56	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102		40001044	145,600.00	0	294,397,851.45
				MIN OF WATER SANITATION IRRIGATION:CBK				
				ESTHER MAKENA JOTHAM				

			/REC/0040001044 IMP4954853				
57	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102 40001045 MIN OF WATER SANITATION IRRIGATION:CBK JORAM NYAGA NJAGI /REC/0040001045 IMP4911150	145,600.00	0	294,252,251.45	
58	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102 40001047 MIN OF WATER SANITATION IRRIGATION:CBK CYNTHIA WANGECHI NDERITU /REC/0040001047 IMP4954852	145,600.00	0	294,106,651.45	
59	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102 40001046 MIN OF WATER SANITATION IRRIGATION:CBK VICTOR NDWIGA NTHIGA /REC/0040001046 IMP4954851	145,600.00	0	293,961,051.45	
60	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102 40001048 MIN OF WATER SANITATION IRRIGATION:CBK SHADRACK MAKOKHA NASENGO /REC/0040001048 IMP4911149	182,000.00	0	293,779,051.45	
61	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102 40001043 MIN OF WATER SANITATION IRRIGATION:CBK ABDI SAHAL ALI /REC/0040001043 IMP4911143	189,000.00	0	293,590,051.45	
62	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 102 40001056 MIN OF WATER SANITATION IRRIGATION:CBK KENYA SCHOOL OF GOVERNMENT BARINGO /REC/0040001056 STD09953/1	196,551.70	0	293,393,499.75	
63	6-Jul-23	6-Jul-23	F Outward RTGS Payment MT 103 40001062 MIN OF WATER SANITATION IRRIGATION:999999 RED COURT HOTEL STD09949	353,793.10	0	293,039,706.65	
64	7-Jul-23	7-Jul-23	F TRFS Payments 40001073 Withholding Tax	1,205.50	0	293,038,501.15	
65	7-Jul-23	7-Jul-23	F TRFS Payments 40001069 Withholding Tax	6,362.05	0	293,032,139.10	
66	7-Jul-23	7-Jul-23	F Outward RTGS Payment MT 103 40001037 MIN OF WATER SANITATION IRRIGATION:999999 NELSON KIRUI IMP4911142	32,200.00	0	292,999,939.10	
67	7-Jul-23	7-Jul-23	F Outward RTGS Payment MT 102 40001029 MIN OF WATER SANITATION IRRIGATION:CBK FESTUS ONDIMU OROKO /REC/0040001029 IMP4911140	32,200.00	0	292,967,739.10	
68	7-Jul-23	7-Jul-23	F Outward RTGS Payment MT 102 40001036 MIN OF WATER SANITATION IRRIGATION:CBK MICHAEL NYAMUNGA OKECH /REC/0040001036 IMP4911137	56,000.00	0	292,911,739.10	
69	7-Jul-23	7-Jul-23	F Outward RTGS Payment MT 102 40001035 MIN OF WATER SANITATION IRRIGATION:CBK DENIS OCHIENG OUKO /REC/0040001035 IMP4911139	56,000.00	0	292,855,739.10	
70	7-Jul-23	7-Jul-23	F Outward RTGS Payment MT 102 40001033 MIN OF WATER SANITATION IRRIGATION:CBK DAVID KIRAGU THIONGO /REC/0040001033 IMP4911136	70,000.00	0	292,785,739.10	
71	7-Jul-23	7-Jul-23	F Outward RTGS Payment MT 102	70,000.00	0	292,715,739.10	

				40001032					
				MIN OF WATER SANITATION IRRIGATION:CBK WILFRED OTUNDO AMWATA /REC/0040001032 IMP4911135					
72	7-Jul-23	7-Jul-23	F	Outward RTGS Payment MT 102	40001034	70,000.00	0	292,645,739.10	
				MIN OF WATER SANITATION IRRIGATION:CBK SOPHIA ATIENO OPIYO /REC/0040001034 IMP4911138					
73	7-Jul-23	7-Jul-23	F	Outward RTGS Payment MT 102	40001030	84,000.00	0	292,561,739.10	
				MIN OF WATER SANITATION IRRIGATION:CBK ALUOCH OTIENO SAMUEL ALIMA /REC/0040001030 IMP4911134					
74	7-Jul-23	7-Jul-23	F	Outward RTGS Payment MT 102	40001038	132,000.00	0	292,429,739.10	
				MIN OF WATER SANITATION IRRIGATION:CBK GALEN EMPIRE /REC/0040001038 STD011178					
75	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 102	40001063	16,800.00	0	292,412,939.10	
				MIN OF WATER SANITATION IRRIGATION:CBK MATHEW OSUKUKU AMBUCHI /REC/0040001063 vch011226					
76	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 102	40001072	22,400.00	0	292,390,539.10	
				MIN OF WATER SANITATION IRRIGATION:CBK BENJAMIN KENGERE OGAKI /REC/0040001072 IMP4911120					
77	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 102	40001068	33,600.00	0	292,356,939.10	
				MIN OF WATER SANITATION IRRIGATION:CBK MUTINDA MWENDWA MUTUTO /REC/0040001068 VCH011426					
78	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 102	40001065	50,400.00	0	292,306,539.10	
				MIN OF WATER SANITATION IRRIGATION:CBK BERNARD KIRUI KIPKEMOI /REC/0040001065 VCH011427					
79	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 102	40001074	68,713.50	0	292,237,825.60	
				MIN OF WATER SANITATION IRRIGATION:CBK CMC MOTORS GROUP LIMITED /REC/0040001074 STD11424					
80	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 102	40001066	70,000.00	0	292,167,825.60	
				MIN OF WATER SANITATION IRRIGATION:CBK JAPHETH CHERUIYOT NGETICH /REC/0040001066 VCH011423					
81	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 103	40001067	126,000.00	0	292,041,825.60	
				MIN OF WATER SANITATION IRRIGATION:999999 MUNA MOHAMED					
82	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 103	40001071	344,187.95	0	291,697,637.65	
				MIN OF WATER SANITATION IRRIGATION:999999 SUNSHINE HOTEL LIMITED					
83	10-Jul-23	10-Jul-23	F	Outward RTGS Payment MT 103	40001071	994,380.00	0	290,703,257.65	
				STD09950/1					
				MIN OF WATER SANITATION IRRIGATION:999999 R H DEVANI LIMITED					
84	11-Jul-23	11-Jul-23	F	Outward RTGS Payment MT 103	40001064	16,800.00	0	290,686,457.65	
				STD11422					
				MIN OF WATER SANITATION IRRIGATION:999999 VIRGINIA WAMBUI WAWERU					

				40001076				
85	11-Jul-23	11-Jul-23	F Outward RTGS Payment MT 103	40001075	32,200.00	0	290,654,257.65	
			MIN OF WATER SANITATION IRRIGATION:999999	40001075				
			MUOKA RICHARD MUTUNGI	40001075				
86	12-Jul-23	12-Jul-23	F TRFS Payments	40001080	1,452.75	0	290,652,804.90	
			Withholding Tax	40001077				
87	12-Jul-23	12-Jul-23	F TRFS Payments	40001077	7,263.80	0	290,645,541.10	
			Withholding Tax	40001077				
88	13-Jul-23	13-Jul-23	F Outward RTGS Payment MT 103	40001081	87,806.25	0	290,562,734.85	
			MIN OF WATER SANITATION IRRIGATION:999999	40001081				
			CMC MOTORS GROUP LIMITED	40001081				
89	13-Jul-23	13-Jul-23	F Outward RTGS Payment MT 103	40001079	414,036.20	0	290,148,698.65	
			MIN OF WATER SANITATION IRRIGATION:999999	40001079				
			RED COURT HOTEL	40001079				
90	14-Jul-23	14-Jul-23	F Outward RTGS Payment MT 103	40001082	126,000.00	0	290,022,698.65	
			MIN OF WATER SANITATION IRRIGATION:999999	40001082				
			BENSON OTIENO ODONGO	40001082				
91	24-Jul-23	24-Jul-23	F Outward RTGS Payment MT 103	40001078	49,300.00	0	289,973,398.65	
			MIN OF WATER SANITATION IRRIGATION:999999	40001078				
			SUSAN NYAWIRA GITARI	40001078				
92	24-Jul-23	24-Jul-23	F Outward RTGS Payment MT 103	40000999	100,800.00	0	289,872,598.65	
			MIN OF WATER SANITATION IRRIGATION:999999	40000999				
			VIRGINIA WAMBUI WAWERU	40000999				
			IMP4911131					
			Totals		258,563,988.60	182,243,271.60		
						Closing Balance :	289,872,598.65	

Date 04/07/2023

Report of the Board of Survey on the Cash and Bank Balances of WSDP as at the close of business on 30 June 2023

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

- Dr. Jennifer Owino** - Chairman
- Adoyo Erick** - Member
- Naboth Otao** - Member

assembled at the office of WSDP Accounts office at 11:00 A.m.(time) on the 04/07/2023

as the following cash was produced: -

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

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

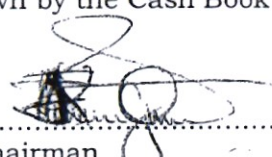
The cash consists of East African currency and does not contain any demonetized coin or notes.

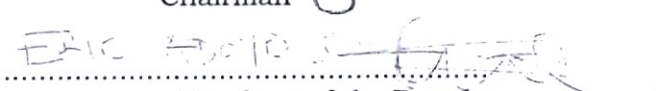
The Cash Book reflected the following balances as at the close of business on the 30th June, 2023

Cash on hand	Sh. <u>NIL</u>
Bank balance	Sh. <u>289923,056.75</u>

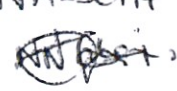
The Bank Certificate of Balance showed a sum of Sh. Three Hundred, Sixty Six Million One Hundred and Ninety Three Thousand Three Hundred and Fifteen cts Sixty Five (sh 366193315.65) standing to the credit of the account on 30th June 2023

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


Chairman


Members of the Board

Date 4 July 2023


NABOTH OTAO

GPK (L)

36

**WATER AND SANITATION DEVELOPMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN CREDIT NO.60290/60300: DA-A

Bank Account No.: 1000394177 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		64,596,229.15
	Less:		
2	Total amount documented		34,596,243.72
3	Outstanding amount to be documented		29,999,985.43
	Represented by:		
4	Ending Special account Balance as as 30 June 2023		2,873,859.87
5	Amounts claimed but not credited as at 30 June 2023		-
6	Amounts withdrawn and not claimed		27,126,125.56
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2023		29,999,985.43

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

[Signature]

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

DATE: 25 08 2023

**WATER AND SANITATION DEVELOPMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN CREDIT NO.60290/60300: (DA-B)

Bank Account No.: 1000352008 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		89,700,326.19
	Less:		
2	Total amount documented		56,700,337.08
3	Outstanding amount to be documented		32,999,989.11
	Represented by:		
4	Ending Special account Balance as as 30 June 2023		20,740,524.00
5	Amounts claimed but not credited as at 30 June 2023		-
6	Amounts withdrawn and not claimed		12,259,465.11
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2023		32,999,989.11

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

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

DATE: 28-08-2023

