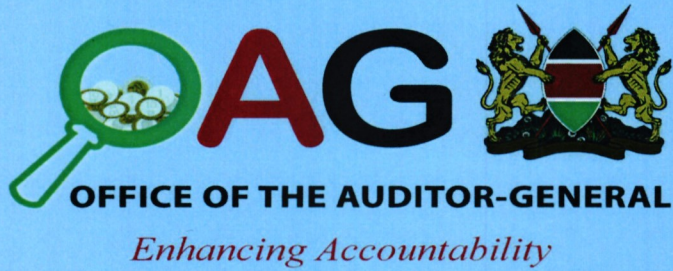



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REPORT

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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**

**MINISTRY OF WATER, SANITATION
AND IRRIGATION**



PROJECT NAME: WATER AND SANITATION DEVELOPMENT PROJECT (WSDP)

IMPLEMENTING ENTITY: MINISTRY OF WATER, SANITATION AND IRRIGATION

PROJECT GRANT/CREDIT NUMBER. KE 6029/6030

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

***Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020***

CONTENTS	PAGE
1. PROJECT INFORMATION AND OVERALL PERFORMANCE	ii
2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES	vi
3. CORPORATE RESPONSIBILITY STATEMENTS/SUSTAINABILITY REPORTING	vii
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	viii
5. REPORT OF THE INDEPENDENT AUDITORS ON THE WATER AND SANITATION PROJECT	x
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020	1
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020.....	2
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020	3
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS	4
10. NOTES TO THE FINANCIAL STATEMENTS	5
10.6 (A) SCHEDULE OF BANK ACCOUNT NUMBERS AND BANK BALANCES	14
10.7. FUND BALANCE BROUGHT FORWARD	15
11. OTHER IMPORTANT DISCLOSURES	15
12. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS.....	16

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1. 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 selected coastal and north-eastern regions in Kenya

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

The address of its registered office is:

Ministry of Water and Sanitation
State Department of Water Services
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

1.2. Project Information

Project Start Date:	21 st June, 2017
Project Effectiveness date	9 th March, 2018
Project End Date:	31 st October, 2022
Project Coordinator	Wilfred Amwata
Project Sponsor:	The World Bank

**Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

1.3. Project Overview.

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water, Sanitation and Irrigation
Project number	P156634
Strategic goals of the project	The strategic goal of the project is to contribute to the Government vision 2030 and its medium term plan (M-TP2) which focus on promoting 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, By strengthening the institutional capacity of all the implementing units. The goals will be achieved by supporting Wajir and Garrisa water companies to increase water supply and sanitation services.
Other important background information of the project	The WSDP water and sanitation 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) The project is supporting the implementation of Water and Sanitation projects in the Coast through Coast Water Works Development Agency (CWWDA).
Project duration	The project started in 21 June 2017 and is expected to run until 31 st October 2022.

1.4. Bankers

The following are the bankers for the current year:

- i) Central Bank of Kenya
- ii) National Bank of Kenya
- iii) Equity Bank
- iv) Kenya Commercial Bank

1.5. Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 001000

**Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

NAIROBI, KENYA

1.6. Roles and Responsibilities Roles and Responsibilities

The team is composed of the project coordinator, accountant, chain supply officer, M&E support person and supported by administrative staff.

Names	Title designation	Key qualification	Responsibilities
Joseph W, Irungu.	Principal Secretary	Executive Master in Business Administration	Accounting Officer
Wilfred Amwata	Project Coordinator	BSC Civil Engineering	Coordinate implementation of approved project activities.
David Thiongo	M& E Safeguard support officer	Higher Diploma in Water Engineering	Support M& E , ESMF and RPF coordination.
Virginia W. Waweru	Accountant	B.Com and CPA(K)	Processing of payments and preparing financial reports.
Denis Ouko	Procurement and logistic officer.	Diploma in supply chain management.	Support procurement and logistic.

1.7. Funding Summary

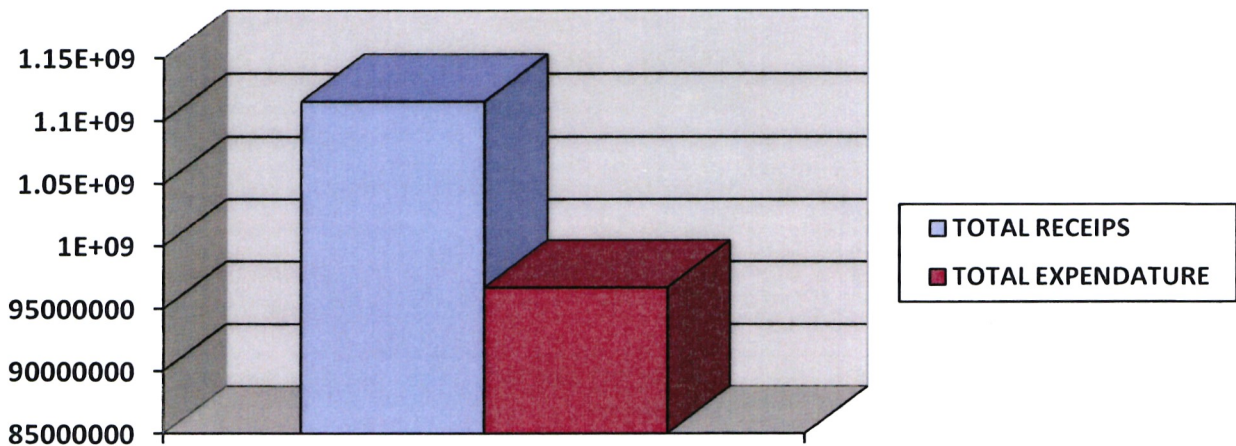
The Project is for duration of 5 years from 2017 to 2022 with an approved budget of US\$ 330,000,000 equivalent to KShs 33,000,000,000 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30/06/2020)		Undrawn balance to date (30/06/2020)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Loan						
World Bank	300,000,000	30,000,000,000	-	1,517,058,214	-	28,482,941,786
(ii) Counterpart Funds						
Government of Kenya	30,000,000	3,000,000,000				3,000,000,000
Total	330,000,000	33,000,000,000	-	1,517,058,214	-	31,482,941,786

1.8. Summary of Overall Project Performance:

During the year under review, the project received KShs 1,115,453,577 and incurred a cumulative expenditure Kshs. 966,984,013 analysed in the graphs below:



List of Implementation Challenges and recommended way forward

The project has faced some implementation challenges as indicated below:

- a) Slow movement of funds to Water Service Provider Project Accounts. –Funds to be transferred within ten (10) day. A notification to be sent to all MDs immediately money is transferred to County Revenue Fund account.
- b) Delay in finalization of Procurement of project consultants – Bank procurement team to guide the IAs on how to addressing the comments. For the supervising consultants, this is on the critical path and urgent guidance required.
- c) COVID -19 pandemic that affected progress of the planned activities- This is a continuing effect, try to devise mechanisms that comply with the issued guidelines that will allow progress of the planned activities.
- d) 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.
- e) Delay in submitting supporting documents by IAs for expenditure incurred- More FM trainings

1.9. Summary of Project Compliance:

The project is implemented and managed as per the Financial Manual and the Project Appraisal Document.

**Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Project Development Objective

The main objective of the Project is to improve water supply and sanitation services in select coastal and north eastern regions in the Republic of Kenya and improve the financial 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, such as reducing non-revenue water (NRW), improving billing and revenue collection systems, and developing medium-term business plans. In addition, the Project will establish a results-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 80% water coverage by the year 2022. This will be achieved by constructing new, rehabilitating and extension of existing water infrastructure. Non-revenue reductions will also be integrated to ensure minimal losses are achieved.
- b) Increased sanitation coverage to 40% by 2022. This will be achieved by rehabilitating, extension and construction of new sewerage networks, promote use of decentralized waste water treatments 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 specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
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	In in 1920/21 financial year 2,561 people were connected to water and sanitation services by completion of Baricho lot 3 Project
			Volume of Water Produced	Additional 8,381m ³ made available per day

3. CORPORATE RESPONSIBILITY STATEMENTS/SUSTAINABILITY REPORTING

Water and Sanitation is being developed to increase water and sanitation coverage that will benefit 2.24million Kenyan's in the target areas that will transform their living standards with reduced 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 against 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 developed Environmental and Social Management Framework (ESMF) and Resettlement Policy Framework (RPF) and Environmental and social safeguards will be implemented in accordance with the Kenyan legislation. Environmental licenses are delivered by NEMA in due time prior to implementation of works.

3. Employee Welfare

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

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.

**Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the Water and Sanitation and the Project 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 state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

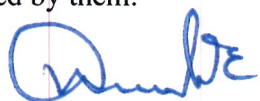
The Principal Secretary for the Water and Sanitation and the Project Coordinator for Water and Sanitation Development Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in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

The Principal Secretary for the Water and Sanitation and the Project Coordinator for Water and Sanitation Development Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The Principal Secretary 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 Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the Water and Sanitation and the Project 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/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Water and Sanitation and the *project coordinator for the Water and Sanitation Development project* and signed by them.



Principal Secretary
Name: Joseph W. Irungu CBS

Date 18/12/2020



Project Coordinator
Name: Wilfred Amwata

Date 18/12/2020



Head of Accounting Unit:
Wycliffe Ojukwu A.O
ICPAK NO: 10172

Date 18/12/2020

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON WATER AND SANITATION DEVELOPMENT PROJECT (IDA CR. NO.6029/6030-KE) FOR THE YEAR ENDED 30 JUNE, 2020 – MINISTRY OF WATER, SANITATION AND IRRIGATION

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Water and Sanitation Development Project (IDA Cr. No.6029/6030-KE) set out on pages 1 to 18, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Water and Sanitation Development Project as at 30 June, 2020, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No.6029/6030-KE dated 21 June, 2017, between the International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

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

Basis for Opinion

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

Report of the Auditor-General on Water and Sanitation Development Project (IDA Cr. No. 6029/6030-KE) for year ended 30 June, 2020 – Ministry of Water, Sanitation and Irrigation

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

The statement of comparative budget and actual amounts reflects approved receipts budget and actual on comparable basis amount of Kshs.1,350,000,000 and Kshs.1,066,788,629, respectively, resulting to a shortfall in receipts of Kshs.283,211,371 or 21%. Further, the Project's approved expenditure budget was Kshs.1,350,000,000 while the actual expenditure was Kshs. 966,984,013, resulting to under-expenditure of Kshs.383,015,988 representing 28% of the budget.

In addition, as disclosed in Note 1.7 on the Funding Summary, the Project has utilized a total of Kshs.1,517,058,214 out of the total funding of Kshs.33 billion, which is 4.6 % absorption rate, yet the Project is at 60% of the five (5) year project duration expected to end on 31 October, 2022. Under the circumstances, the planned Project activities may not be implemented within the remaining project period, thus likely to negatively affect the achievement of the intended goals of the Project.

2. Delayed Commencement of Works

The Management, through Mombasa Water and Sewerage Company, the Project implementing agency, entered into three contracts on Improvement for Storm Water Outlets and combined Sewer Overflows in Mombasa Island, Rehabilitation / Extension of Mombasa Water Supply Distribution and Rehabilitation of the Kipevu Waste Water Treatment System, at a total contract sum of Kshs.1,448,915,487. The contracts were signed between 3 September, 2019 and 9 September, 2019. However, by the time of finalizing the audit in November 2020, the contractors were yet to carry out site mobilization, despite having received advance payments totalling Kshs.217,337,324, for the three contracts, between 5 March, 2020 and 17 March, 2020. Consequently, the delay in commencement of work may result to delayed achievement of the Project objectives.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance on

whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue sustaining 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's financial reporting process, reviewing the effectiveness of management's systems for monitoring compliance with relevant legislative and regulatory requirements, ensuring that effective

processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report which 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 review is planned and performed to express a conclusion on whether, in all material respects, 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, in accordance with the provisions of Article 229(6) of the Constitution, and submit the audit report in compliance with Article 229(7) of the Constitution.

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

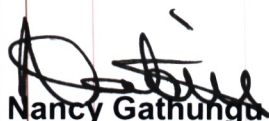
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Project's 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 which is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the Project's ability to continue sustaining its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease sustaining 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 which 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 which are identified during the audit.

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

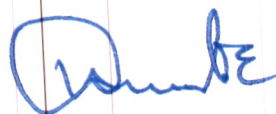
31 December, 2020

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Loan from External Development Partners	10.3	771,843,026	294,948,603	102,200,490	348,490,532	1,517,482,651
TOTAL RECEIPTS		771,840,026	294,948,603	102,200,490	348,490,532	1,517,479,651
PAYMENTS						
Purchase of Goods and Services	10.4	73,021,971		54,000		73,075,971
Acquisition of Non-Financial Assets	10.5	599,013,438	294,948,603	-	348,490,532	1,242,452,573
TOTAL PAYMENTS		672,035,409	294,948,603	54,000	348,490,532	1,315,528,544
SURPLUS/ (DEFICIT)		99,804,617	-	102,146,490	-	201,951,107

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



Principal Secretary
Joseph W. Irungu CBS

Date 18/12/2020



Project Coordinator
Wilfred Amwata

Date 18/12/2020



Project Accountant
Wycliffe Ojukwu A.O
ICPAK NO:10172


Date 18/12/2020

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

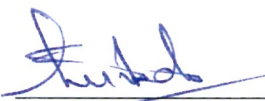
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10.6	201,951,107	102,146,490
Total Cash and Cash Equivalents		201,951,107	102,146,490
TOTAL FINANCIAL ASSETS		201,951,107	102,146,490
REPRESENTED BY			
Fund balance b/fwd	10.7	102,146,490	
Prior year adjustments			
Surplus/(Deficit) for the year		99,804,617	102,146,490
*			
NET FINANCIAL POSITION		201,951,107	102,146,490


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


Principal Secretary
Joseph W. Irungu CBS

Date 18/12/2020


Project Coordinator
Wilfred Amwata

Date 18/12/2020



Project Accountant
Wycliffe Ojukwu A.O
ICPAK NO:10172
Date 18/12/2020

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

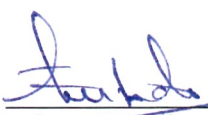
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Payments from operating activities			
Purchase of goods and services	10.4	73,021,971	54,000
Adjusted for:			
Net cash flow from operating activities		(73,021,971)	(54,000)
Net cash flows from investing activities			
Acquisition of non-financial asset	10.5	(599,016,438)	348,490,532
Net cash flow from investing activities		599,016,438	348,490,532
Net cash flow from borrowing activities			
Loan from external development partners	10.3	771,843,026	450,691,022
Net cash flow from financing activities		771,843,026	450,691,022
NET INCREASE IN CASH AND CASH EQUIVALENT		99,804,616	102,146,490
Cash and cash equivalent at BEGINNING of the year	10.6	102,146,490	-
Cash and cash equivalent at END of the year		201,951,107	102,146,490


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


Principal Secretary
Joseph W. Irungu CBS

Date 18/12/2020


Project Coordinator
Wilfred Amwata

Date 18/12/2020



Project Accountant
Wycliffe Ojukwu A.O
ICPAK NO:10172
Date 18/12/2020

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

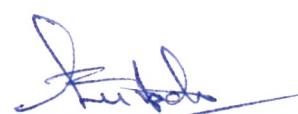
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

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						
Proceeds from Foreign borrowing	3,850,000,000	(2,500,000,000)	1,350,000,000	1,066,791,629	283,211,371	79%
Total Receipts	3,850,000,000	(2,500,000,000)	1,350,000,000	1,066,788,629	283,211,371	
Payments						
Purchase of goods and services	286,950,000	186,335,000	100,615,000	73,021,971	27,593,029	73%
Acquisition of non-financial assets	2,387,300,000	1,550,207,000	837,093,000	599,013,438	238,079,562	72%
Civil works	1,175,750,000	763,458,000	412,292,000	294,948,603	117,343,397	72%
Total Payments	3,850,000,000	(2,500,000,000)	1,350,000,000	966,984,013	383,015,988	


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


Principal Secretary
Joseph W. Irungu CBS

Date 18/12/2020


Project Coordinator
Wilfred Amwata

Date 18/12/2020


Project Accountant
Wycliffe Ojukwu A.O
ICPAK NO:10172

Date 18/12/2020

10. NOTES TO THE FINANCIAL STATEMENTS

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

10.1. Basis of Preparation

10.1.1. Statement of compliance and basis of preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

10.1.2. Reporting entity

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

10.1.3. Reporting currency

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

10.2. Significant Accounting Policies

a) Recognition of receipts

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

- **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.

- **External Assistance**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Proceeds from borrowing

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

Undrawn external assistance

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

- **Other receipts**

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

- b) **Recognition of payments**

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

- **Compensation of employees**

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

- **Use of goods and services**

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

- **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

• **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.

• **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.

c) 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.

d) Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Contingent Liabilities

A contingent liability is:

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

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

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

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

g) Contingent Assets

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

h) Pending bills

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

***Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020***

i) 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.

j) 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 party's column in the statement of receipts and payments.

During the year Kshs 294,943,603 being loan disbursements were received in form of direct payments from third parties.

k) Exchange rate differences

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

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) 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.

m) 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, 2020.

n) Errors

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

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS .

10.3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2020 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in	Loans received as	Total amount in KShs	
			cash	direct payment*	2019/20	2018/19
			KShs	KShs		
Loans Received from Multilateral Donors						
		REVENUE				
IDA	25.10.2019	466,494.00	53,335,052		53,335,052	
IDA	23.03.2020	453,156.00	52,172,893		52,172,893	
IDA	13.12.2019	5,000,000	562,693,000		562,693,000	
IDA	19.06.2020	866,078.92	103,642,081		103,642,081	
		AIA				
IDA	20.04.2020	844,504		96,600,182	96,600,182	
IDA	20.12.2019	919,440		104,558,389	104,558,389	
IDA	13.09.2019	858,050		93,790,032	93,790,032	
Total		9,425,978.49	771,843,026	294,948,603	1,066,791,629	450,691,022

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.4. PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	2,088,228		2,088,228		2,088,228
Training expenses	935,840		935,840		935,840
Domestic travel and subsistence	24,844,371		24,844,371	54,000	24,898,371
Printing, advertising and – information supplies & services	10,973,359		10,,973,359	-	10,,973,359
Hospitality supplies and services	1,332,203		1,332,203		1,302,203
Insurance costs	3,053,720		3,053,720		3,053,720
Other operating payments	29,920.		29,920.		29,920.
Routine maintenance- – other assets	2,300,000		2,300,000		2,300,000
Consultancy services	27,464,330		27,464,330		27,464,330
Total Payments	73,021,971		73,021,971	54,000	73,075,971

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.5. ACQUISITION OF NON-FINANCIAL ASSETS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of vehicles & other transport equipment	147,710,818		147,710,818		147,710,818
Purchase of office furniture & general equipment	18,183,798		18,183,798		18,183,798
Rehabilitation of civil works	433,118,822	294,948,603	728,067,425	348,490,532	1,076,557,957
	599,013,438	294,948,603	893,962,041	348,490,532	1,242,452,573

10.6. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 10.6 A)	201,951,107	102,146,490
Total	201,951,107	102,146,490

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

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.6 (A) SCHEDULE OF BANK ACCOUNT NUMBERS AND BANK BALANCES

	2019/20	2018/19
	KShs	KShs
Local Currency Accounts		
Central Bank of Kenya [A/c No 1000398744]	22,031,467	102,146,490
National BANK A/C No. 01071032110300 WASREB	19,744,850	
Equity Bank [A/c N0.01560276782381]GARISSA COUNTY	3,569,793	
Equity Bank [A/c N0.1030278635680]WAJIR COUNTY)	1,563,660	
Equity Bank [A/c N0.1000398744]MOMBASA COUNTY)	16,627,393	
KCB BANK A/C N.o.1242765387(TaitaTaveta COUNTY	32,721,548	
KCB BANK A/C N.o.1240284225/123914649(KILIFI COUNT)	1,308,211	
KCB BANK A/C N.o.1240284225(KWALE COUNTY)	57,023	
KCB BANK A/C N.o.1240218648(CWWDA)	104,311,700	
Total local currency balances	201,951,107	102,146,490

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2020 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/C Name [A/c No. 1000352008]		
Opening balance	-	
Total amount deposited in the account	420,911,812	
Total amount withdrawn (as per Statement of Receipts & Payments)	156,335,952	
Total Amount withdrawn but not reported on the statement of Receipts & Payments	149,837,678	
Closing balance (as per SDA bank account reconciliation attached)	<u>114,738,182</u>	
(ii) A/c Name [A/c No1000394177]		
Opening balance (as per the SDA reconciliation)	562,693,000	
Total amount deposited in the account	661,886,799	
Total amount withdrawn (as per Statement of Receipts & Payments)	562,693,000	
Total amount withdrawn		
Closing balance (as per SDA bank account reconciliation attached)	<u>661,886,799</u>	

10.7. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	102,146,490	
Total	102,146,490	

11. OTHER IMPORTANT DISCLOSURES

11.1. PENDING ACCOUNTS PAYABLE (See Annex 2A)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	-	191,088,660	-	191,088,660
Total	-	191,088.660	-	191,088,660

**Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

12. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR’S RECOMMENDATIONS

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Budget Absorption</p> <p>The financing agreement was entered on 21/6/2017 between Republic of Kenya and International Development Association to finance improvement of water supply and sanitation services in selected Coastal and Northern Eastern regions in Kenya. The project for a duration of 5 years from March 2018 to October 2022 with an approved budget of USD 330 Million (Approx.33 Billion Kenya Shillings). One and half years after signing the agreement, the project had only absorbed Kshs 1,517,482,688 representing 5%% of the total project funding. In addition, a comparison of the budget and actual amount showed that project utilizes 13.4% of the total budget for the year under review. The low budget absorption could result to non-</p>	<p>The first disbursement to counties of Kshs 563m was done on 8th January, 2020. There was delay in submission of Statement of Expenditure with supporting documents for the advance granted and no second disbursement was done to counties in the Financial Year under review.</p>	<p>Wilfred Amwata Project Coordinator</p>	<p>Partially resolved</p>	<p>End of March 2021</p>

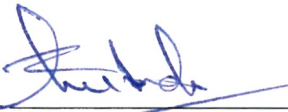
**Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	achievement of the project objectives.				
2	<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 in May 2009 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 delays in the achievement of the project objectives.</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, 218) This was due to 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>	<p>Wilfred Amwata Project Coordinator</p>	Resolved	
Internal Audit	According to Section 8.10 (424) of the Water and Sanitation	The Internal Audit review was carried		Resolved	

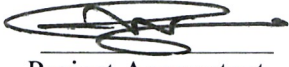
*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Review	<p>Development Project Financial Management Manual, the Ministry of Water and Sanitation's internal auditors are responsible for the Project's internal audit activities at the Project Coordination Unit. However, according to information obtained from the internal audit department, no such internal audit review was performed on the Project during the year under review.</p> <p>In the absence internal audit reviews, it was possible to rule there is existence of weaknesses in internal controls and related risks during the year under review.</p>	out in October 2020 which covered activities since the inception of the project			


 for _____
 Principal Secretary
 Joseph W. Irungu CBS
 Date 18/12/2020



 Project Coordinator
 Wilfred Amwata
 Date 18/12/2020



 Project Accountant
 Wycliffe Ojukwu A.O
 ICPAK NO:10172
 Date 18/12/2020

Water and Sanitation Development Project (WSDP)
Reports and Financial Statements
For the financial year ended June 30, 2020

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from borrowings	1,350,000,000	1,066,788,629	283,211,371	79%	
Total Receipts					
Payments					
Purchase of goods and services	100,615,000	73,021,971	27,593,029	72% (i)	
Acquisition of non-financial assets	837,093,000	599,013,438	238,079,562	72% (i)	
Payments made by the third parties	412,292,000	294,948,603	117,343,397	72% (i)	
Total payments	1350,000,000	966,984,013	383,015,988		

Explain all variance below 90% and above 100%

- (i) Delay in submission of SOE supporting documents for the 1st Disbursement to participating counties.

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 2 - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance 2019	Comments
Isuzu East Africa	9,200,000			2,020	2019	-
Transafrika Motors	54,000,000		5,400,000.00	48,600,000		
Transafrika Motors	22,000,000		2,200,000.00	19,800,000		
Isuzu East Africa	71,410,694		34,675,494.00	36,735,200		
Lego Construction CO. LTD	33,176,000			16,588,000		
Aram Investment Ltd	53,865,000		10,204,081.63	22,319,000		
Jogi Motors LTD	5,611,600	10/29/2019		5,611,600		
Jos Hansen LTD	1,550,000	10/29/2019		1,550,000		
Kinetics Engineering LTD	15,799,500			9,696,860		
Mtawa Motorcycles	9,378,000		6,370,000	3,008,000		
Evanote Consultants LTD	17,980,000			17,980,000		
Grand Total				191,088,660		-

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2018/19	Purchases/Additions in the Year (KShs) 2019/20	Disposals in the Year (KShs) 2019/20	Transfers in/(out) Kshs 2019/20	Closing Cost (KShs) 2019/20
	(a)	(b)	(c)	(d)	(e)= (a)+ (b)-(c)+(-)d
Transport equipment	-	147,710,818	-	-	147,710,818
Office equipment, furniture and fittings	-	18,183,798			18,183,798
ICT Equipment,					-
Work in Progress	348,490,532	728,067,426	-	-	1,076,557,958
Total	348,490,532	893,962,041	-	-	1,242,452,573

*Water And Sanitation Development Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations
- iii. Cash Count Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)



Ref: CWSB/FIN/38/VOL.41/87

Date: 27th Aug 2020

The Principal Secretary
State Department for Water Services,
Ministry of Water & Sanitation and 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 2019-2020

The above subject refers.

Please find attached copy of receipts in respect to WSDP funds received in the financial year 2019-2020 amounting to Kshs. 257,814,974 (Kshs. Two Hundred and Fifty-Seven Million, Eight Hundred and Fourteen Thousand, Nine Hundred and Seventy-Four). The table below further shows the breakdown and the respective dates when funds were received into project account.

DATE	AMOUNT (KSH)
18.7.2019	52,000,000
18.12.2019	50,000,000
9.4.2020	52,172,893
26.6.2020	103,642,082
TOTAL	257,814,974

Yours Faithfully,

Jacob K Torutt

CHIEF EXECUTIVE OFFICER

Encl.



Ref: CWSB/FIN/38/VOL.41/88

Date: 27th Aug 2020

The Principal Secretary
State Department for Water Services,
Ministry of Water & Sanitation and 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 2019-2020

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 2019-2020 amounting to USD.2, 888,156.04(USD, Two Million, Eight Hundred and Eighty-Eight Thousand, One Hundred and Fifty-Six Cents Zero Four).

CONTRACTOR	IPC NO.	AMOUNT (USD)	DATE PAID
CHINA HENAN	11	945,915.31	13.9.2019
CHINA HENAN	12	1,023,842.59	21.12.2019
CHINA HENAN	13	918,398.14	30.4.2020
TOTAL		2,888,156.04	

Attached herewith are copies of the interim payment certificates relating to the direct payments that were done.

Yours Faithfully,


Jacob K Torutt
CHIEF EXECUTIVE OFFICER

Encl.



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

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

September 10th 2020

Dear Sir,

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE - FINANCIAL YEAR 2019-2020

This is to confirm that in 2019/2020 financial, we received WSDP funds amounting to Kshs. 247,584,920.00 (in figures) as detailed in the table below.

S/N	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	RTGS/RMT MOMBASA COUNTY- RTGS/SWIFT no: RTO15602001189	247,584,920.00	3 rd March, 2020
Total		247,584,920.00	

ANTHONY NJARAMBA

MANAGING DIRECTOR
MOMBASA WATER SUPPLY AND SANITATION COMPANY LTD

Copy to: PCU Coordinator

REF: GWC/WLB/VOL II /19 (28)

Date: 9th September 2020

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 2019-2020

This is to confirm that in 2019/2020 financial, we received WSDP funds amounting to Kshs. 135,046,320.00 (in figures) as detailed in the table below.

S/N	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	First Disbursement	135,046,320.00	10/03/2020
Total			

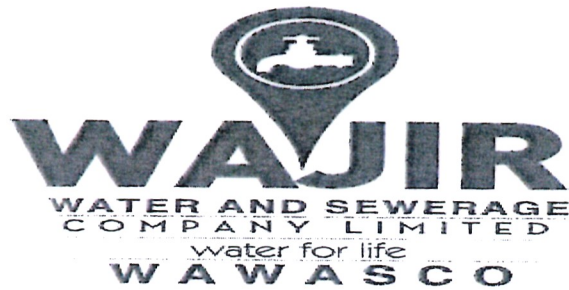
Kind Regards



Y.M. Ibrahim

MANAGING DIRECTOR

Along Lamu Road, Opposite Law Courts
P.O. Box 1088 - 70100 Garissa
Email: garissawater@yahoo.com
Tel: 0705 679 076
For Emergency Call: 0714 830 299



REF.WSDP/WAJ/024

10th September,2020.

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 2019-2020

This is to confirm that in 2019/2020 financial, we received WSDP funds amounting to Kshs forty-five million, fifteen thousand, four hundred and forty shillings (450,015,440) as detailed in the table below.

S/N	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	RTGS/RTGS WAJIR COUNTY	45,015,440	31-01-2020
Total			

Mohamed Osman

Managing Director



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: KIMAWASC/MD-WSDP/CORR/2019-2020(71)

11th September, 2020

The Principal Secretary
Ministry of Water, Sanitation and Irrigation
Maji House, Upper Hill, Off Ngong Road
P.O. Box 49720-00100

NAIROBI

Email: ps@water.go.ke

Attn: WSDP Project Coordinator

Dear Sir,

**RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION
DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL
YEAR 2019-2020**

This is to confirm that in 2019/2020 financial, Kilifi-Mariakani Water & Sewerage Company (KIMAWASCO) Ltd received WSDP funds amounting to Kshs 20,000,000.00 (Twenty million shillings only) as detailed in the table below.

S/N	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	FT20083LT75S	20,000,000.00	23/3/2020
Total		20,000,000.00	

Yours Faithfully,

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

Hezekiah N. Mwarua
MANAGING DIRECTOR

204

WS



TVO/HQ/WSDP/C19/01

11th September, 2020

The Principal Secretary
 Ministry of Water, Sanitation and Irrigation,
 Maji House,
 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 2019-2020

This is to confirm that in 2019/2020 financial year, we received WSDP funds amounting to Kshs.45, 015,440 as detailed in the table below.

S/N	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	INWARD SWIFT	45,015,440	07-02-2020
Total		45,015,440	

Thank you for your continued support and cooperation.

Yours faithfully
 For : TAVEVO Water and Sewerage Co. Ltd

DAVID N. NDURYA
 AG. MANAGING DIRECTOR

PO/WB
 For action
 MY 18
 WS / 09 / 2020

Copy to
 1. The Count Executive Committee Member,
 Department of Finance and Economic Planning.



KWALE WATER AND SEWERAGE COMPANY LTD

P.o. Box 18-80403 Tel: 412014155

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

MANAGING DIRECTOR'S OFFICE

KWAWASCO/WSDP/1/VOL.I/50

11th September 2020

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

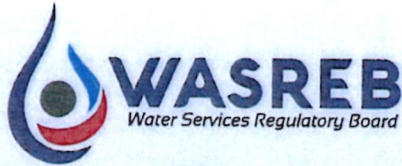
Attn: WSDP Project Coordinator

RE: CONFIRMATION OF FUNDS RECEIVED UNDER WATER AND SANITATION DEVELOPMENT PROJECT (WSDP), IDA CREDIT NO. 6030-KE – FINANCIAL YEAR 2019-2020

This is to confirm that in 2019/2020 financial year, we received WSDP funds amounting to Kshs.45,015,440 as detailed in the table below.

S/N	Payment Reference	Amount in Kshs.	Date received in Project Account
1.	FT200851XQ2R	45,015,440	25/03/2020
Total		45,015,440	

Eric Parmet
Ag.Managing Director



Water Services Regulatory Board

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

Ref: WASREB/NBK/531 (180)

Date: 15th October 2020

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

Attn: Virginia Wambui

RE: CONFIRMATION OF FUNDS DISBURSED IN FY 2019/20

Wasreb wish to confirm that we received Kshs. 21,725,852 (Twenty one million seven hundred and twenty five thousand eight hundred and fifty two) for the Financial Year 2019/2020 in relation to WSDP funds.

A handwritten signature in blue ink, appearing to read 'R. Gakubia', is written over a light blue grid background.

Eng. Robert Gakubia
CHIEF EXECUTIVE OFFICER

WSDP

JUNE 2020 BANK RECONCILIATION STATEMENT

	SHS	CTS	SHS	CTS
Balance as per Bank Statement			23,186,699	50
LESS: -payments in cashbook not in Bank statement	1,077,528.00		(1,155,232)	00
MFI Documents Solutions LTD	18,904.00			
Withholding Tax	58,800.00			
Yuvennalis Ogero				
-Receipts in Bank Statement not in Cashbook	Nil			
ADD: -Payments in Bank statement not in cash book				
-Receipts in cash book not in Bank statement	Nil			
Balance as per the cashbook			22,031,467	50

Prepared by VIRGINIA WAUGERU

Signed 

WSDP Accountant

STATEMEN Rundate : 23 SEP 2020

CENTRAL B Runtime : 12:07:54

BANKI KUU Customer number : 145029

P.O.BOX 6C Account number : 1000457201

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

STATEMEN Opening Balance : 0.00

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	24-Jul-20	24-Jul-20	ONLINE.AC.CLOS	Online closure Debi	0	22,031,467.50	22,031,467.50
2	4-Sep-20	4-Sep-20	FT20248YVM3K	Outward RTGS Payn 40000006 MIN OF WATER SANITATION IRRIGATION:CBK CAROL KAMENE NZUKI /REC/0040000006 IMP3668665/1	30,000.00	0	22,001,467.50
3	4-Sep-20	4-Sep-20	FT20248P2XTK	Outward RTGS Payn 40000001 MIN OF WATER SANITATION IRRIGATION:CBK RASHID M ISMAEL /REC/0040000001 IMP3668577	88,100.00	0	21,913,367.50
4	4-Sep-20	4-Sep-20	FT202486B42H	Outward RTGS Payn 40000004 MIN OF WATER SANITATION IRRIGATION:CBK VIRGINIA WAMBUI WAWERU /REC/0040000004 IMP3668575	100,800.00	0	21,812,567.50
5	4-Sep-20	4-Sep-20	FT20248S3NFL	Outward RTGS Payn 40000003 MIN OF WATER SANITATION IRRIGATION:CBK CHRYSOSTOM IRERI NJERU /REC/0040000003 IMP3668574	100,800.00	0	21,711,767.50
6	4-Sep-20	4-Sep-20	FT20248VMPB8	Outward RTGS Payn 100,800.00	0	21,610,967.50	

				40000005				
				MIN OF WATER SANITATION IRRIGATION:CBK				
				CHEMERIL CHEPYEGON				
				/REC/0040000005				
				IMP3668576				
7	4-Sep-20	4-Sep-20 FT20248QZWK2	Outward RTGS Payn	100,800.00	0	21,510,167.50		
			40000002					
			MIN OF WATER SANITATION IRRIGATION:CBK					
			ROLEX KIBET KIRUI					
			/REC/0040000002					
			IMP3668573					
8	11-Sep-20	11-Sep-20 FT202552ZSGT	Outward RTGS Payn	106,400.00	0	21,403,767.50		
			40000010					
			MIN OF WATER SANITATION IRRIGATION:CBK					
			DAVID NDUATI KIHARA					
			/REC/0040000010					
			IMP3668579					
9	11-Sep-20	11-Sep-20 FT202556HZ90	Outward RTGS Payn	106,400.00	0	21,297,367.50		
			40000007					
			MIN OF WATER SANITATION IRRIGATION:CBK					
			EVERLINE KWAMBOKA NYAREGA					
			/REC/0040000007					
			IMP366580					
10	11-Sep-20	11-Sep-20 FT20255HQNW8	Outward RTGS Payn	106,400.00	0	21,190,967.50		
			40000009					
			MIN OF WATER SANITATION IRRIGATION:CBK					
			VIRGINIA WAMBUI WAWERU					
			/REC/0040000009					
			IMP3668581/1					
11	11-Sep-20	11-Sep-20 FT202554WZWC	Outward RTGS Payn	111,600.00	0	21,079,367.50		
			40000011					
			MIN OF WATER SANITATION IRRIGATION:CBK					
			RICHARD NDUAYO MUTIE					

				/REC/0040000011			
				IMP3668582			
12	11-Sep-20	11-Sep-20 FT20255J0BCK	Outward RTGS Payn	111,600.00	0	20,967,767.50	
			40000008				
			MIN OF WATER SANITATION IRRIGATION:9999999				
			ANDREW MWENDA MBURUGU				
			40000008				
			IMP3668583				
13	11-Sep-20	11-Sep-20 FT20255DJ24Q	Outward RTGS Payn	133,000.00	0	20,834,767.50	
			40000012				
			MIN OF WATER SANITATION IRRIGATION:CBK				
			JULIUS OTIENO AKICHO				
			/REC/0040000012				
			IMP3668578/1				
			Totals	1,196,700.00		22,031,467.50	
			Closing Balance :			20,834,767.50	

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 16, 2020

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

CERTIFICATE OF BALANCES

Customer: 138666

Account Name: MINISTRY OF WATER AND SANITATION

Balance Date: June 30, 2020

ACCOUNT No.	ACCOUNT TITLE	AMOUNT
1000384425	REC-MIN OF WATER AND SANITATION	20,995,448.25 ✓
1000384433	DEV-MIN OF WATER AND SANITATION	303,922,191.10 ✓
1000384441	DEP-MIN OF WATER AND SANITATION	42,610,582.45 ✓
1000384457	CBKI65-MIN OF WATER AND SANITATION	0.00 ✓
1000393955	MIN OF WATER SANITATION EQ FUND OP	71,890,899.25 ✓
1000393963	COASTAL REG WATER SECUR CLIM RES	344,042,323.75
1000398744	WATER AND SANITATION DEV PRJ (WSDP)	23,186,699.50
1000425048	RUIRU II MULTIPURPOSE DAM ATHI W DE	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

**WATER AND SANITATION DEVELOPMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020**

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

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

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			10,509,295.81
	Less:			
2	Total amount documented			-
3	Outstanding amount to be documented			10,509,295.81
	Represented by:			
4	Ending Special account Balance as as 30 June 2020			5,509,295.81
5	Amounts claimed but not credited as at 30 June 2020			-
6	Amounts withdrawn and not claimed			5,000,000.00
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 2020			10,509,295.81

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

Antina

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

DATE: 18-08-2020

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2020
Account No.	1000394177
Depository Bank	STANDARD CHARTERED BANK LONDON
Address	
Related Loan	WATER & SAN. DEVT DA-A-6029/6030 KE
Credit Agreement	
Currency	EUR

Account Activity

Beginning balance of 1ST July, 2019
as per C.B.K. Ledger Account -

Add:

Total Amount deposited by World Bank 10,509,295.81

Total Interest earnings if deposited in account -

Total amount refunded to cover ineligible
expenditure -

Deduct:

Total amount withdrawn 5,000,000.00

Total service charges if not included above in
amount withdrawn -

Ending balance on 30th June,2020 5,509,295.81

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE 10.8.2020

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE 18.08.2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2020 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 3 of 3

Run Date: 24/07/2020 Run Time: 12:11:58
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000394177

ACCOUNT TITLE : WATER & SAN. DEVT DA-A-6029/6030 KE
 30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Refernce.No	Details	Debit	Credit	Balance
1	11/10/2019	FT19284Z2935	FUNDING	0.00	5,000,000.00	5000000
2	13/12/2019	FT193473XX2K PA 123370		-5,000,000.00	0.00	0
3	22/06/2020	FT20174FJT79	FUNDING	0.00	5,509,295.81	5509295.81

CLOSING BALANCE : 5509295.81

END OF ACCOUNT STATEMENT

Favourites

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

Account 1000394177

Statement From 20190701

Statement To 20200630

TAM.E.STMT.OF.ACCT.EPRM

Loan: IDA 60300 (IDAS - IDA SCALE-UP FACILITY) | **Status:** Disbursing | **Country:** Kenya

Project: P156634 - Water and Sanitation Development Project

- Loan Overview
- Disbursements**
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts**
- Category Schedule

Designated Account Detail- DA-A

Account Details

Account Holder	WATER AND SANITATION DEVELOPMENT PR	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	15,000,000.00
Account Number	1000394177	Associated Categories	1 - (Gds, Wks,NCS, CS,Trg, OC Part 1(a)) 3 - (Gds, Wks,NCS, CS,Trg, OC, RC Part 2) 4 - (Gds, Wks,NCS, CS,Trg, OC Part 3(a)) 7 - (Gds, Wks,NCS, CS,Trg, OC, RC Part 2(a))
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	IDA60290

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	13,972,534.16
Documented	3,463,238.35
Outstanding Balance	10,509,295.81
Waived Documentation Amount	0.00
Transaction in Process	0.00



Loan: IDA 60300 (IDAS - IDA SCALE-UP FACILITY) | Status: Disbursing | Country: Kenya

Project: P156634 - Water and Sanitation Development Project

- Loan Overview
- Disbursements**
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 26-Apr-2017	Loan Signing Date 21-Jun-2017	Loan Made Effective 09-Mar-2018	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 19-Aug-2020
--	---	---	--	---	---

View Withdrawal Applications

Transaction List

Showing results 1 - 10 of 20 entries

Filter by DA-A

Paid Summary Value Date

Search

Borrower Reference	Application					Paid		Date received	Value Date	Logged by	Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount				
WA 12	DA-A	Completed	EUR	3,463,238.35	Multiple	EUR	3,463,238.35	11-Aug-2020	14-Aug-2020	Borrower	14-Aug-2020
WA 11	DA-A	Completed	EUR	5,509,295.81	DA-A	EUR	5,509,295.81	15-Jun-2020	19-Jun-2020	Borrower	19-Jun-2020
WA 10	DA-A	Deleted	EUR	1,583,176.20	1		0.00	08-May-2020		Virginia Waweru	15-Jun-2020
WSDP WA 1	DA-A	Completed	EUR	5,000,000.00	DA-A	EUR	5,000,000.00	24-Jun-2019	27-Jun-2019	Borrower	27-Jun-2019

Loan: IDA 60300 (IDAS - IDA SCALE-UP FACILITY) | Status: Disbursing | Country: Kenya

Project: P156634 - Water and Sanitation Development Project

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 26-Apr-2017	Loan Signing Date 21-Jun-2017	Loan Made Effective 09-Mar-2018	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing On line 19-Aug-2020
-----------------------------------	----------------------------------	------------------------------------	---	--	---

Submit Milestone withdrawal application

Transaction List

Showing results 1 - 10 of 17 entries

Filter by DA-A ▼ Documented C ▼ Value Date Search

Borrower Reference	Application					Paid				Logged by	Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date		
WA 12	DA-A	Completed	EUR	3,463,238.35	7	EUR	1,242,071.60	11-Aug-2020	14-Aug-2020	Borrower	14-Aug-2020
WA 12	DA-A	Completed	EUR	3,463,238.35	1	EUR	2,221,166.75	11-Aug-2020	14-Aug-2020	Borrower	14-Aug-2020
WA 11	DA-A	Completed by WB	EUR	5,509,295.81	DA-A		0.00	11-Jun-2020		Virginia Waweru	19-Jun-2020
WSDP WA 1	DA-A	Completed by WB	EUR	5,000,000.00	DA-A		0.00	26-Nov-2018		Fidelis Kyengo	27-Jun-2019

**WATER AND SANITATION DEVELOPMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020**

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

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

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		4,371,363.32
	Less:		
2	Total amount documented		1,371,363.32
3	Outstanding amount to be documented		3,000,000.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2020		1,685,634.40
5	Amounts claimed but not credited as at 30 June 2020		-
6	Amounts withdrawn and not claimed		1,314,365.60
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2020		3,000,000.00

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

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

DATE: 18.08.2020

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2020
Account No.	1000352008
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	WATER AND SAN. DEVT PRJ-CR 6030 KE
Credit Agreement	6030-KE
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2019 as per C.B.K. Ledger Account	-
Add:	
Total Amount deposited by World Bank	3,471,363.32
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	1,785,728.92
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2020	1,685,634.40

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

[Handwritten Signature]

DATE _____

10.8.2020

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

[Handwritten Signature]

DATE _____

18.08.2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2020 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 7 of 7

Run Date: 24/07/2020
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

Run Time: 12:11:42

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000352008

ACCOUNT TITLE : WATER & SAN. DEVT DA B-6029/6030 KE
 30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	01/10/2019	FT19274X2K55	FUNDING	0.00	466,494.00	466494
2	15/10/2019	FT19288M91K5	PA 123134	-466,494.00	0.00	0
3	27/02/2020	FT200586KJLT	FUNDING	0.00	453,156.83	453156.83
4	17/03/2020	FT20077L6H52	PA124423	-453,156.00	0.00	0.83
5	08/05/2020	FT20129LDFB4	FUNDING	0.00	2,100,000.00	2100000.83
6	29/05/2020	FT20150HQCXH	FUNDING	0.00	451,712.49	2551713.32
7	16/06/2020	FT20168Z82WW	PA 124540	-866,078.92	0.00	1685634.4

CLOSING BALANCE : 1685634.4

END OF ACCOUNT STATEMENT

Favourites

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

Account 1000352008

Statement From 20190701

Statement To 20200630

TAM.E.STMT.OF.ACCT.EPRM

Loan: IDA 60300 (IDAS - IDA SCALE-UP FACILITY) | Status: Disbursing | Country: Kenya |

Project: P156634 - Water and Sanitation Development Project

- Loan Overview
- Disbursements**
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts**
- Category Schedule

Designated Account Detail- DA-B

Account Details

Account Holder	WATER AND SANITATION DEVELOPMENT PR	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKENXXXX	Current Authorized Allocation	3,000,000.00
Account Number	1000352008	Associated Categories	2 - (Gds, Wks,NCS, CS,Trg, OC Part 1(b)) 5 - (Gds, NCS, CS,Trg, OC Part 3(b), 4) 8 - (Gds, Wks,NCS, CS,Trg, OC Part 2(b))
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	IDA60290

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	4,371,363.32
Documented	1,371,363.32
Outstanding Balance	3,000,000.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loan: IDA 60300 (IDAS - IDA SCALE-UP FACILITY) | Status: Disbursing | Country: Kenya |

Project: P156634 - Water and Sanitation Development Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 26-Apr-2017	Loan Signing Date 21-Jun-2017	Loan Made Effective 09-Mar-2018	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 19-Aug-2020
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Go to Client Withdrawal Application

Transaction List

Showing results 1 - 10 of 15 entries

Filter by DA-B ▼

Paid Summary ▼ Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 8	DA-B	Completed	EUR	451,712.49	2	EUR	451,712.49	22-May-2020	28-May-2020	Borrower	28-May-2020
WA 7	DA-B	Completed	EUR	2,100,000.00	DA-B	EUR	2,100,000.00	04-May-2020	07-May-2020	Borrower	07-May-2020
WA 6	DA-B	Completed	EUR	453,156.83	2	EUR	453,156.83	20-Feb-2020	26-Feb-2020	Borrower	26-Feb-2020
WA 5B	DA-B	Completed	EUR	466,494.00	Multiple	EUR	466,494.00	25-Sep-2019	30-Sep-2019	Borrower	30-Sep-2019
WSDP WA 2	DA-B	Completed	EUR	900,000.00	DA-B	EUR	900,000.00	15-Jan-2019	22-Jan-2019	Borrower	22-Jan-2019

Loan: IDA 60300 (IDAS - IDA SCALE-UP FACILITY) | Status: Disbursing | Country: Kenya

Project: P156634 - Water and Sanitation Development Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 26-Apr-2017	Loan Signing Date 21-Jun-2017	Loan Made Effective 09-Mar-2018	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 19-Aug-2020
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Submit Withdrawal Applications

Transaction List

Showing results 1 - 10 of 17 entries

Filter by DA-B

Documented E Value Date

Search

Borrower Reference	Application					Paid					Logged by	Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date			
WA 8	DA-B	Completed	EUR	451,712.49	2	EUR	451,712.49	22-May-2020	28-May-2020	Borrower	28-May-2020	
WA 7	DA-B	Completed by WB	EUR	2,100,000.00	DA-B		0.00	16-Apr-2020		Virginia Waweru	07-May-2020	
WA 6	DA-B	Completed	EUR	453,156.83	2	EUR	453,156.83	20-Feb-2020	26-Feb-2020	Borrower	26-Feb-2020	
WA 5B	DA-B	Completed	EUR	466,494.00	5	EUR	24,016.00	25-Sep-2019	30-Sep-2019	Borrower	30-Sep-2019	
WA 5B	DA-B	Completed	EUR	466,494.00	2	EUR	442,478.00	25-Sep-2019	30-Sep-2019	Borrower	30-Sep-2019	
WSDP WA 2	DA-B	Completed by WB	EUR	900,000.00	DA-B		0.00	26-Nov-2018		Fidelis Kyengo	22-Jan-2019	