

REPUBLIC OF KENYA



*Enhancing Accountability*  
**REPORT**



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**THE AUDITOR-GENERAL**

**ON**

**COASTAL REGION WATER SECURITY  
AND CLIMATE RESILIENCE PROJECT  
(CREDIT NUMBER: 5543 – KE/70040 - KE)**

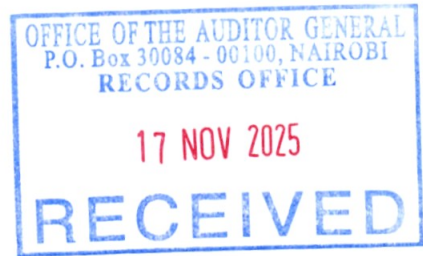
**FOR THE YEAR ENDED  
30 JUNE, 2025**

**STATE DEPARTMENT FOR IRRIGATION**

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**COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT**

**MINISTRY OF WATER, SANITATION AND IRRIGATION**

**STATE DEPARTMENT FOR IRRIGATION**

**PROJECT CREDIT NUMBER: 5543-KE/70040-KE**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2025**

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

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

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## **1. Acronyms and Definition of Terms**

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

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

## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

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

#### **Objective**

The key objective of the project is to sustainably increase bulk water supply to Mombasa and Kwale Counties and also increases access to water and Sanitation in Kwale County.

#### **Address**

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

The address of its registered office is:

Kenya Water Security and Climate Resilience Project,  
Ministry of Water Sanitation and Irrigation-Ngong Road  
Maji House

The project also has offices/branches as follows:

- Mombasa-Mazera's
- Kwale County Government
- Coast Development Authority

**Contacts:** The following are the project contacts

P.O. Box: 49720-00100 Nairobi

Telephone: (254) 2716103

E-mail: [info@kwscrp.go.ke](mailto:info@kwscrp.go.ke)

Website: [www.kwscrp.go.ke](http://www.kwscrp.go.ke)

**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	11 <sup>th</sup> May 2015
Project End Date:	31 <sup>st</sup> January 2027
Project Manager:	Eng. Vincent Kabuti
Project Sponsor	The Project Sponsor is Ministry of Water, Sanitation and Irrigation, State Department for Irrigation
Project Development Partner:	World Bank

**2.3 Project Overview**

Line Ministry or State departments/ County Department	The project is under the supervision of the Ministry of Water, Sanitation and Irrigation, State Department for Irrigation
Project number	Credit No 5543/70040 KE
Strategic goals of the project	The strategic goals of the project are as follows: (i) To sustainably increase bilk water supply to Mombasa and Kwale County (ii) To increase access of water and sanitation in Kwale County
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Increase availability and productivity of irrigation Water for project beneficiaries and enhance the institutional framework and strengthen capacity for water security and climate resilience for the country.
Other important background information of the project	The project is funded by the Government of Kenya (GOK) International Development Association (IDA). The project total cost is US\$255 million as indicated below and is to be implemented over seven years.

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	<ul style="list-style-type: none"> <li>• IDA (USD200M)</li> <li>• Cancellation/Exchange loss (SDR/USD) USD95M</li> <li>• Additional Financing (USD150M)</li> </ul> <p>The project has three categories as per the financing agreement category 1: Goods, works, non-consulting services, Training, Sub Grants and Operations Costs for Part A, Category 2:Goods, Works, non-consulting services, consultants' services, Training, Sub Grants and Operation Cost for Part B,Category3: Goods, Works, non-consulting services, Training, Sub grants and Operation Cost for Part C</p>
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following problems/gaps:</p> <ul style="list-style-type: none"> <li>(i) Increase bulk water supply to Mombasa and Kwale County</li> <li>(ii) Increase access to water in Kwale</li> </ul>
Project duration	Eleven (11) Years

## **Project Information and Overall Performance (Continued)**

### **2.4 Bankers**

The following are the bankers for the project:

- (i) Designated Account

Central Bank of Kenya

Account No.1000263954

P.O Box 6000-00200 Nairobi.

- (ii) Project Accounts

Central Bank of Kenya

Account No. 1000736488

Head Office, Haile Selassie Avenue

### **2.5 Independent Auditor**

The project is audited by

The Auditor General,

Office of the Auditor General (OAG)

Anniversary Tower, University Way

### **2.6 Roles and Responsibilities**

<b>No</b>	<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
1	CPA Ephantus Kimotho CBS	Principal Secretary	B. Com, CPA(K)	Accounting Officer
2	Eng. Vincent N. Kabuti OGW	Irrigation Secretary	BSC Civil Engineering	Coordination of the Project
3	Eng. Simon Kibachio	Project Coordinator	BSC Civil Engineering	In charge pf Coast Region project Implementation.
4	CPA Samuel K. Kungu	Head of Accounting Unit	B.COM, CPA(K)	Financial Management

## **2.7 Funding summary**

The Project is funded by the Government of Kenya (GOK) and the International Development Association (IDA). Originally, the project was funded through a US\$200 million IDA credit that was later revised to US\$ 244.56 million (IDA) US\$105.00M and GOK US\$139.56M following project restructuring in March 2019. The changes in project financing structure were confirmed in the amended Project Financing Agreement signed on 27<sup>th</sup> March 2020. In February 2022, the World Bank approved additional financing of US\$150M, subsequently total financing of \$255M with an extension of the closing date to January 31, 2027.

**Project information and overall performance (continued)**

Below is the funding summary:

**A. Source of Funds**

Source of funds	Development Partner Commitment		Amount received to date – (30 <sup>th</sup> June 2025)		Undrawn balance to date	
	Development Partner currency	Kshs	Development Partner currency	Kshs	Development Partner currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
<b>(i) Grant</b>						
<b>(ii) Loan</b>						
IDA	\$ 255,000,000	31,365,000,000	\$108,782,120	12,419,690,474	\$146,217,880	18,945,309,526
<b>(iii) Counterpart funds</b>						
Government of Kenya	\$40,000,000	4,920,000,000	\$33,875,000	3,387,500,000	\$6,125,000	1,532,500,000
<b>Total</b>	<b>\$295,000,000,000</b>	<b>36,285,000,000</b>	<b>\$142,657,120</b>	<b>15,807,190,474</b>	<b>\$152,342,880</b>	<b>20,447,809,526</b>

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2025)		Cumulative amount paid to date – (30 <sup>th</sup> June 2025)		Unutilised balance to date (30th June 2025)	
	Development Partner currency	Kshs	Development Partner currency	Kshs	Development Partner currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
(i) Loan						
IDA	\$108,782,120	12,419,690,474	\$108,782,120	12,419,690,474	\$146,217,880	18,945,309,526
(ii) Counterpart funds						
Government of Kenya	\$33,875,000	3,387,500,000	\$33,875,000	3,387,500,000	\$6,125,000	1,532,500,000
<b>Total</b>	<b>\$142,657,120</b>	<b>15,807,190,474</b>	<b>\$142,657,120</b>	<b>15,807,190,474</b>	<b>\$152,342,880</b>	<b>20,447,809,526</b>

**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

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

Source	2024/2025		CUMULATIVE TOTAL		Variance %
	Budget Kshs	Actual Kshs	Budget Kshs	Actual Kshs	% age
Receipts from Government of Kenya	1,100,000,000	1,100,000,000	3,400,000,000	2,737,500,000	81%
Loan from External Development Partners	5,000,000,000	4,366,978,507	17,930,000,000	12,419,689,478	69%
<b>TOTAL</b>	<b>6,100,000,000</b>	<b>5,466,978,507</b>	<b>21,330,000,000</b>	<b>15,157,189,478</b>	<b>71%</b>

ii) Physical progress based on outputs and outcomes since project commencement, The Government of Kenya through the Ministry of Water, Sanitation and Irrigation (MOWSI) obtained financing from the World Bank under the Coastal Region Water Security and Climate Resilience Project (CRWSCR) whose development objective is to increase the bulk water supply to Mombasa County and Kwale County and increase access to water in Kwale County. The project implementing entity is the Ministry of Water, Sanitation, and Irrigation (MoWSI). The project has three components.

- Increasing the supply of bulk water to Kenya’s coastal region, including Mombasa; and
- Increasing access to water in the coastal region including Mombasa,
- Developing an Irrigation Demonstration Scheme.

The project which became effective since May 11, 2015 has three components. Component 1 (or Part A) Mwache Dam and Related infrastructure (US\$165 million) will finance the construction of the main dam (Mwache), one check dam (lower check dam), raw water transmission lines to the water treatment plant, transport infrastructure (roads) and electro-mechanical equipment and buildings. It also finances conservation activities for sustainable land and water management in the Mwache catchment. Component 2 (or Part B) Kwale County Development Support supports development in Kwale County where the Mwache Dam is located, through investments in water supply and sanitation in rural communities and small towns, an irrigation demonstration scheme with a check dam (the Upper Check Dam- UCD) as the water source, and livelihoods improvement activities. Component 3 (or Part C) Project Management supports project implementation through financing office facilities, equipment, staff and consultant services, training, and operating costs.

The FY2024/2025 budget was Ksh 7,959,191,432. By June, the overall expenditure by the project was US\$ 142.8, representing 56%.

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

#### **Substantial Civil Works Advancements**

The Main Dam reached 39.8% completion, with notable milestones including successful RCC placement for three lifts across critical blocks, advancement of curtain grouting, concreting of the intake tower up to EL 43.9 m, and ongoing instrumentation installations for dam monitoring. The Lower Check Dam progressed to 68.7%, with foundational works and spillway basin slabs substantially complete, alongside effective RCC placement from EL 102.1 to EL 109.6. These achievements signal steady momentum in the structural core of the project.

#### **Support Infrastructure and Community Investments**

Infrastructure works such as the Administration Building and Base Camp reached near completion, enabling full operational occupancy for the engineering team. Construction of three Mwache schools showed varying levels of progress: Fulugani Primary School at 72%, Nunguni at 55%, and Mwache ECDE at 40%, reflecting strong efforts to integrate community benefits within the project. Additionally, access roads (e.g., Roads A, B, F, and G) were opened for traffic use, with ongoing works improving connectivity and logistics across the site.

#### **Project Management, Quality Control, and Safety Preparedness**

Consultancy services were fully mobilized and operational, with key personnel deployed and all preparatory works virtually complete. Quality control processes were robust across RCC and conventional concrete works, supported by calibrated laboratories, validated mix designs, and comprehensive testing protocols. Crucially, the Emergency Preparedness and Response Plan (EPRP) was finalized, detailing dam failure scenarios and stakeholder coordination strategies to safeguard communities and critical downstream infrastructure ahead of impoundment planned for April 2026.

#### **Mwache Catchment Management:**

##### **Expansive Catchment Rehabilitation and Land Management**

The watershed restoration strategy advanced impressively, conserving over 230 hectares across ten erosional hotspot sub-catchments through trench terracing, gabion construction, vetiver grass bulking, and riparian demarcation. More than 54 km of terraces and 1,208 meters of gabions were laid, vetiver sites established, and 14 km of riparian reserves marked.

Rainwater harvesting systems were installed in nine schools, and innovative soil conservation efforts—such as bio-engineering and agroforestry—have begun transforming vulnerable landscapes. With a 99% implementation success rate under the WRUA-led model, these measures significantly curb sediment load into the Mwache reservoir.

#### **Livelihood Enhancement and Community Empowerment**

Each of the ten WRUAs implemented livelihood projects—including dairy goat and poultry rearing, green gram and aloe vera farming, and beekeeping—through grants administered with support from Water Resources Authority (WRA). Over 1,000 livestock (goats, chicken, hives) and 2,500 mango trees were distributed, enhancing income, nutrition, and ecological resilience. WRUA members underwent rigorous training in project management, financial protocols, and community procurement. Exposure visits to best-practice catchments in Makueni and Machakos enabled cross-learning in sustainable land use and resource governance, fostering replication of technologies such as sand dams and household water pans.

#### **Integrated Sediment Monitoring, Stakeholder Engagement, and Institutional Strengthening**

Comprehensive sediment monitoring systems were initiated, with quarterly sampling at key river stations, particle size distribution analysis, and planning for rehabilitation of monitoring labs. Sediment management strategies were refined through support from the World Bank and institutional integration under the Kenya Watershed Services Improvement Project. Stakeholder engagement forums drew over 50 institutions, promoting inter-agency collaboration and local ownership of catchment initiatives. Development of a draft Mwache Catchment Management Plan (CMP), WRUA SCMPs, and detailed proposal appraisal processes reinforced governance structures and alignment with climate-resilient water resource management.

#### **SC 1.3: Safeguards Implementation**

During the period, several milestones were achieved in GBV/SEA prevention and management for the Mwache Dam project. Key accomplishments included completion of phase 4 toolbox sensitization schedule; reaching one thousand and ninety-four (1094) construction workers sensitized. Trainings were conducted for new onboarded project employees in seven (7) institutions of MWACHE reaching one hundred and thirty-six (136), while GBV Module Three (3) was conducted, with 8 project management team employees awarded certificates. Entry meetings in RAP 2 and 3 mapped 12 women and community groups. The mapped groups participated in capacity assessment resulting to identification of GBV hotspot areas, GBV risks

present, high foot areas, GBV mitigation measures and structures in place. Additionally, GBV risk assessment was conducted at Lutsangani primary school identified by group members, to be an institution with high prevalence of teenage drop-outs.

### **SC 2.1: Kwale Water Supply Investments:**

The remaining works were first advertised on June 11th, 2024, but no successful bidder emerged from the evaluation in August 2024. The works were re-advertised on October 8th, 2024, was completed by the end of January 2025. The contract was awarded to M/S Blue Swift Contractors & General Supplies and contract signed on 4<sup>th</sup> March 2025. The commencement notice was issued to the contractor on 11<sup>th</sup> April 2025. The start date was set to be the same as the Site Handover date which was on the 23<sup>rd</sup> April 2025 for the construction period of 8 months ending on the 22<sup>nd</sup> December 2025.

The award price for the contract is KES 261,432,975.04 inclusive of taxes and 10% contingency sum. At the end of June 2025, the progress of work was 15% with time expended of 16%. Approval of both pumps and generator sets has been granted to the contractor and installation expected to start in August 2025 and completed in October 2025.

### **SC 2.2.1: Construction of Gender-Sensitive Sanitation and Hygiene Facilities**

The project aimed to construct rainwater harvesting and sanitation blocks in 30 primary schools in Kwale County to improve sanitation. In 2029, the first phase was completed for 15 schools. The second phase, starting in 2019, aimed to cover another 15 schools but was halted in 2020 due to the contractor abandoning the site. The works were repackaged for nine schools due to budget constraints.

**Lot I:** These works at Bumani, Dzimanya, and Mabamani primary schools with rainwater harvesting and sanitation blocks at a cost of KES 9,621,013.52 were completed and handed to the school in August 2024.

**Lot 2:** These ongoing works at Muungano, Chikwakwani, and Dzendereni primary schools at a cost of KES 8,106,500.00, are expected to be complete in the current financial year in July 2025 and handover be concluded in August 2025.

**Lot 1 (Additional Schools):** These works at Mlola and Chidzipwa primary schools at a cost of KES 15,161,420.00, are complete awaiting handover to the school in August 2025.

**Lot 2 (Additional School):** These works at Dzisuhuni primary school were completed in June 2024 and handed over to the school in August 2024.

**SC 2.4: Irrigation Demonstration Scheme:**

Expansion and Empowerment through Farmer Field Schools

The program expanded from 17 to 33 Farmer Field Schools (FFS) groups during FY 2024/25, with 15 targeting livestock-specific interventions. These schools collectively reached 2,578 indirect beneficiaries; a figure expected to double by December 2025. Support structures—including training facilitators, educational materials, agricultural inputs, and linkages to relevant actors—were effectively deployed, fostering capacity-building and knowledge transfer. The strengthened FFS ecosystem is laying a foundation for sustainable agronomic and pastoral practices across the catchment.

**Scaling Irrigation through Demonstration and Adoption**

Twelve Farmer-Led Irrigation Development (FLID) demonstration sites were established and strategically linked to FFS groups, resulting in rapid uptake and conversion of 23 acres to irrigated agriculture—with the potential to reach 70 acres by year-end. These demos validated irrigation feasibility through existing water sources such as community and household water pans, and potentially via check dams. The broader catchment shows promise for expanding irrigation to over 1,000 acres using the FLID approach, signalling transformative potential in food security, climate resilience, and economic livelihoods.

**Sanitation Campaigns and Financial Stewardship**

Although sanitation remains a challenge across the catchment, the project proactively initiated campaigns to declare villages Open Defecation Free (ODF), with targeted investments toward ODF certification for 15 communities. Financially, the program received KES 22.37M in two tranches and spent 52.53% of total funds, with significant allocations supporting FFS activities, FLID infrastructure, and extension services. Motorcycle procurement for county staff and provisions for demonstration and market linkages further strengthened outreach. Notably, operational expenses slightly exceeded budget projections, indicating robust engagement and implementation momentum.

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

Source	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Receipts from Government of Kenya		-	125,000,000.00	162,500,000.00	300,000,000.00
Loan from External Development Partners	308,550,000.00	277,299,540.80	330,209,659.00	2,388,176,785.29	786,966,167.40
	308,550,000.00	277,299,540.80	455,209,659.00	2,550,676,785.29	1,086,966,167.40
Absorption rate %	1%	1%	2%	10%	4%

Source	2021/22	2022/2023	2023/2024	2024/2025	Cumulative-to-date
Receipts from Government of Kenya	500,000,000.00	250,000,000.00	300,000,000.00	1,100,000,000.00	2,737,500,000.00
Loan from External Development Partners	666,715,305.00	1,256,127,355.00	2,238,550,710.00	4,366,978,507.20	8,252,595,522.49
	1,166,715,305.00	1,506,127,355.00	2,538,550,710.00	5,466,978,507.20	10,990,095,522.49
Absorption rate %	5%	6%	10%	22%	45%

- v) List the implementation challenges and recommend the next steps.

#### **Land Acquisition and Compensation Delays**

Land acquisition in Priority Area 3 (P3) remains a significant bottleneck due to unresolved disputes, succession issues, and delays in National Treasury fund disbursements.

Compensation processing is complex and fragmented, with staggered disbursements leading to community unrest and temporary suspension of dam construction activities for up to 40 days. Escrow arrangements for disputed parcels and cultural sites (e.g., shrines and graves) further complicate timelines, while the KES 3B required for full P3 compensation presents a critical budgetary gap.

#### **Technical and Logistical Disruptions**

The project suffered multiple construction schedule revisions (nine in total), triggered by contractor payment delays, community disruptions, equipment bottlenecks, and flooding in late 2023.

Civil works are behind schedule, with overall progress at 44% despite 74% of contract time having elapsed.

Key components—like permanent roads, public buildings, and relocation pipelines—show lagging implementation, impacting project integration and stakeholder access.

**Safeguards, GBV Risk Mitigation, and Institutional Gaps**

GBV/SEA risks persist around worksites and relocation zones, compounded by limited capacity among community-based focal persons and fragmented referral networks.

The GRM resolved 88% of grievances but faces resource constraints and rising cases of land ownership and compensation disputes (40% of all complaints).

Challenges in WRUA financial reporting and procurement compliance reveal limited capacity among community institutions, risking grant absorption and accountability.

Institutional uncertainties around the Joint Authority's future raise concerns for long-term governance, especially in bulk water service provision and cost recovery mechanisms.

**2.9 Summary of Project Compliance:**

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

### **3. Statement of Performance against Project's Predetermined Objectives**

#### **Introduction**

The key development objectives of the project is to increase the bulk water supply to Mombasa County and Kwale County and increase access to water in Kwale County.

#### **Progress on attainment of strategic development objectives**

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

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Below, we provide the progress on attaining the stated objectives:

<b>Increase bulk water supply to Mombasa County and Kwale county</b>								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Date	Value	Month/Year
<b>Increase access to water in Kwale County</b>								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Date	Value	Month/Year
Number of people in drought-vulnerable project areas in Kwale county gaining access to improved drinking water sources and water for productive use as a result of project interventions (Number)	0.00	Jun/2014	0.00	16-Sept-2024	2000.00	28-July-2025	65,000.00	Dec/2024
	Comments on achieving targets		These are the Kwale water kiosks beneficiaries. Each Kiosk receives an average of 200 people drawing water. However, once the Kwale water supply works are completed by December 2025, the number of water beneficiaries will go up to about 25,000. These 2000 will be subsumed under the large number (to avoid double counting).					
Direct project beneficiaries (Number)	0.00	Jun/2014	43,532.00	16-Sept-2024	48,367.00	12-Mar-2025	350,000.00	Jan/2027
	Comments on achieving targets		The data includes: 5,680 farmers, 647 community health resource persons trained, 4,351 beneficiaries of the livelihoods grants in Kwale, 2,000 water kiosk beneficiaries and 320 by CDA catchment mgt activities. Additionally, 2187 farmers were trained through FFFs, 261 artisans trained, 2,580 trained/sensitized on watershed mgt, 1535 (1459M, 76F) all construction staff, 4,113 (1,614 M, 2,499 F) WRUA members (10 WRUAs), 16,823 people from the 25 villages certified ODF and 7,870 (3817B, 4053G) from 21 schools benefiting from the sanitation investments. Although the number of females employed in the dam works is still low, overall, the percent of females benefiting from the project increased, buoyed by the number of girls enrolled in the schools benefiting from the sanitation investments and women in the ODF certified villages.					
Female beneficiaries (Percentage)	0.00	Jun/2014	41%	16-Sept-2024	44%	12-Mar-2025	48%	Jan/2027
	Comments on achieving targets		The figure has been buoyed by the proportion of female farmers gaining access to irrigation water services through the irrigation demonstration scheme, water kiosks and WRUA (catchment management) activities. It is likely that the target will be attained in December when the Kwale Water works are completed.					

**2. Intermediate Results Indicators by Components**



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Number of people gaining access to water for productive use under the project (Number)	Comments on achieving targets		The 2000 are the beneficiaries accessing water through the water kioks. The retendering of the contract for construction of the larger Kwale Waterworks has now been signed. Once finalised by December 2025, the target will be achieved.					
Number of people provided with access to improved drinking water sources under the project (Number)	0.00	Jun/2014	0.00	16-Sept-2024	2000.00	28-July-2025	40,000.00	Dec/2023
	Comments on achieving targets		Same as above.					
Number of Villages Certified by third party to be Open Defecation Free (ODF) (Number)	0.00	Jun/2014	25.00	16-Sept-2024	25.00	28-July-2025	40.00	Dec/2023
	Comments on achieving targets		No change since last reporting. The certificates for the 25 villages have now been availed and the population in the 25 villages obtained (contributing to the indicator on number of project beneficiaries). Kwale PIU plans to certify 15 more villages during the FY					
Number of public schools provided with WASH facilities under the project (Number)	0.00	Jun/2014	21.00	16-Sept-2024	21.00	28-July-2025	30.00	Dec/2023
	Comments on achieving targets		Infrastructure/facilities in 6 more schools have been completed, benefitting 7,870 pupils (3817B, 4053G). Other schools are at advanced stages for completion by April. No change since the last Mission.					
Number of people that directly benefitted from sustainable livelihood improvement investments (Number)	0.00	Jun/2014	4,351	16-Sept-2024	4,351	28-July-2025	6,500.00	Dec/2023
	Comments on achieving targets		<p>The intervention contributing to this indicator has been revised in favour of an intergrated catchmement management strategy through WRUAs. Going forward, tracking of this number will be through WRUAs. The key CBO beneficiaries are listed below.</p> <p><b>NAME OF GRANTEE (CBO)</b></p> <p>Zawadi Chikwakwani Women Group</p> <p>Uwezo Self Help Group</p> <p>Upendo Fulugani Women Group</p> <p>Upendo Farmers Field School</p> <p>Miyani Food Distribution Point</p>					

*Coastal Region Water Security and Climate Resilience Project  
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			Sisi Kwasisi Mwanda CBO Subira Choir Women Group Mwanzo Mpya Self Help Group Chigulu Ngeyeni Water Resource Users Association (WRUA) Kinagoni Networking Association Fikiria Moyoo Savings Group Samburu Bodaboda Youth Group					
Female share (%) of farmers gaining access to irrigation water services through the irrigation demonstration scheme (Percentage)	0.00	Apr/2023	0.00	16-Sept-2024	80.00	28-July-2025	50.00	Jan/2027
	Comments on achieving targets		A total of 17 FFS were established with farmers being trained. A total of 2187 farmers underwent the training with 80% being Women.					
Female share (%) of irrigation demonstration participants with increased income from marketed products (Percentage)	0.00	Apr/2023	0.00	16-Sept-2024	0.00	28-July-2025	50.00	Jan/2027
	Comments on achieving targets		The Activity just started. Systematic surveys will be conducted periodically to collect the data at the end of each fiscal year.					

#### 4. Environmental and Sustainability Reporting

The project has multiple environmental, Health and Safety risks associated with construction activities to the community such as GBV risks, labor influx risks, health and safety risks etc., aside from this the list below details other risks that are transferred from the project area to the nearest sensitive receptor.

1. Fugitive dust emission from the gravel access roads, blasting sites and aggregate production.
2. Intermittent noise production during blasting, excavation and normal construction activities
3. Health and safety risks
4. Construction traffic risks
5. Sustainability strategy and profile
6. Environmental performance

##### 2.1 Air Quality Impacts

Project activities that have potential to impact air quality would be associated with construction from emissions of air pollutants from temporary power generators, construction equipment, and vehicles. Previous assessment in the project area on air quality focused on analysis of; particulate matter (PM<sub>2.5</sub> and PM<sub>10</sub>), Sulphur Dioxide (SO<sub>2</sub>), Nitrogen Dioxide (NO<sub>2</sub>), Carbon Monoxide (CO) and Ozone (O<sub>3</sub>).

##### Ambient Air Quality around Fulugami Primary School

<b>Parameter</b>	<b>Average Concentration around fulugani School</b>	<b>Guideline EMC 2014 regulations on Air Quality</b>	<b>Remarks</b>
<i>PM<sub>2.5</sub> and PM<sub>10</sub></i>	( $\mu\text{g}/\text{m}^3$ )	( $\mu\text{g}/\text{m}^3$ ) <sup>1</sup>	
Particulate Matter $\leq 2.5$ (PM <sub>2.5</sub> )	20	35	<i>The concentration is below the guideline but expected to rise at dam construction stage due to increased movement of plant and equipment's on site</i>
Particulate Matter $\leq 10$ (PM <sub>10</sub> ) <sup>2</sup>	27	100	
<b>Parameter</b>	<b>Conc. (ppm)</b>	<b>EMC guide (ppm) AQR 2014</b>	
<i>NO<sub>2</sub></i>	<0.01	0.5	<i>The concentration is below the guideline but expected to rise at dam construction stage due to increased movement of plant and equipment's on site</i>
<i>SO<sub>2</sub></i>	0.011	0.191	
<i>CO</i>	0.07	10.0	
<i>O<sub>3</sub></i>	0.009	0.12	

##### ➤ Risk

<sup>1</sup> Environmental Protection Agency (EPA) National Ambient Air Quality Standards (NAAQS)

<sup>2</sup> EMCA 1999 Air Quality Regulation of 2014

The dam construction activities have potential of increasing the PM<sub>2.5</sub>, PM<sub>10</sub>, CO, SO<sub>x</sub> NO<sub>x</sub> and CO<sub>2</sub> beyond the maximum permissible levels provided in the EMCA 1999 Air Quality Regulations Legal Notice 34 of 2014. This exposure will directly impact on health of pupils and teacher at the school who might suffer lower and upper respiratory tract infections.

To mitigate the potential negative impacts on air quality, the project acquired two number of air quality monitoring equipment that are calibrated annually by KEBS accredited lab to meet NEMA standards and WBG guideline to ensure compliance. The air quality monitoring equipment covers PM<sub>2.5</sub>, PM<sub>10</sub>, CO, Sox, NO<sub>x</sub> and CO<sub>2</sub> as identified in the project ESIA study report. Besides the internal air quality monitoring, the project carries out an independent third-party assessment who is NEMA accredited. The results are submitted quarterly for review and guidance to the contractor by the supervising engineer.

The following table shows the locations where the sensitive air receptors are located and monitored within the project.

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

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Sample of internal air quality monitoring results are tabulated as follow, note that the NEMA Limits are also shown with the brown line as a matter of comparison.





*Figure 1: Air quality monitoring analysis graphs (the one hundred-sixth time) of Fulugani Primary School from 24th January 2025 to 31st January 2025*

The project undertakes several measures to ensure that the air quality is within NEMA permissible limits. Dust suppression is undertaken along the project roads at least 3 times a day depending on weather conditions. Below is a sample report that is submitted on a weekly basis to the supervising Engineer by the contractor. The local leaders are always invited to witness the water bowser passage.

## **2.2. Noise and Excessive Vibrations**

### ➤ **Noise**

Noise measurements are initiated to obtain and quantify the prevailing ambient levels of noise before commencement of any activity in the proposed project area. Around Fulugani Primary School, the Measured Sound Pressure Level (Noise) (dBA) averaged at 38.7dBA which is in compliant to EMCA 1999 Noise and Excessive Vibration Regulations Legal Notice 61 of 2009

### ➤ **Vibrations**

The maximum calculated average acceleration recorded around fulugani is 59.5 dB (A) which complies with the 60dB (A) limits provided under EMCA noise and excessive Vibration regulation 2009 while the minimum calculated average acceleration of 44.56 m/s<sup>2</sup> also complied with EMC excessive noise and Vibration regulation 2009.

### ➤ **Risk**

The dam construction activities have potential of increasing noise and excessive vibrations beyond the EMCA 1999 Noise and Excessive Vibration Regulations Legal Notice 61 of 2009 threshold of 60dBA. The exposure risks exposing pupils and teachers to hearing impairment risks.

Excessive noise and vibration monitoring involves the measurement and assessment of noise and vibration levels to ensure compliance with regulatory standards, to identify potential health and safety risks and to mitigate negative impacts on human health, structures and the environment. Activities such as blasting, stone crushing, rock breaking, heavy engines passing, drilling etc are potential sources of noise and vibration during the construction of Mwache Multi-Purpose Dam. Noise is measured in decibels (dB). The Project has procured two (2) vibration loggers that are used in the monitoring of these parameters. The equipment are stationed at strategic receptors nearest to the blasting location. Vibration velocity is measured in PPV (Peak Particle velocity). Noise is measured at all active construction sites, sometimes there are little activities at work sites as such monitoring depends on activities per site. The Project has procured 2 sound level meters with two (2) mode sound recording capabilities used in noise monitoring. The meters are calibrated with a KEBS accredited laboratory.

- A-weighted mode is used to spot check noise levels during construction

activities and

- C -Weighted mode is used for measuring noise during blasting



**Figure:** Sound level meter (SNDWAY SW524)

The below table shows the physical location of monitoring, frequency of monitoring and the location of monitoring.

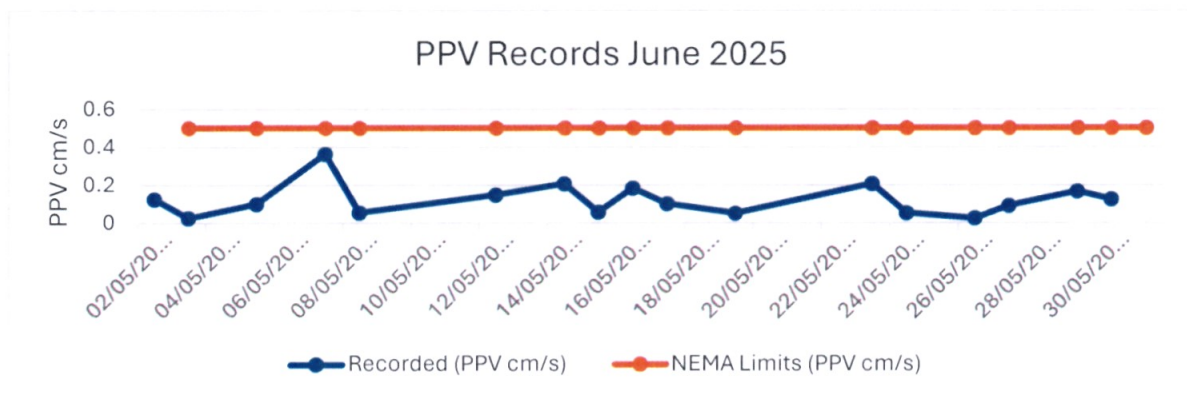
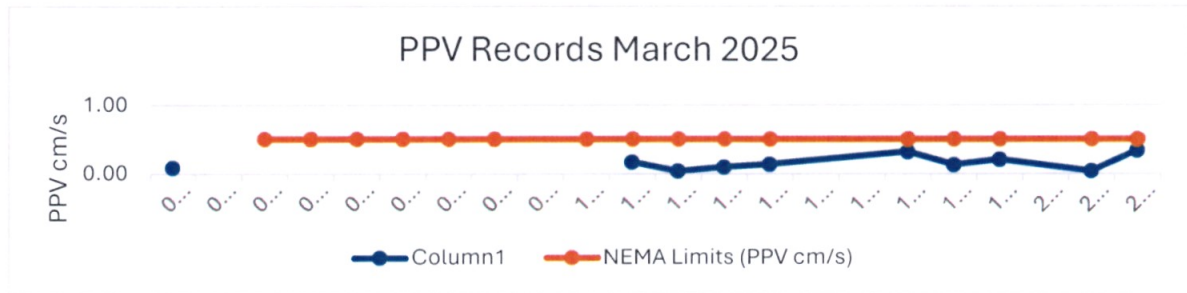
*Table 1: monitoring schedule*

<b>Environmental Parameter to be Monitored</b>	<b>Physical Location of Monitoring</b>	<b>Frequency of Monitoring</b>	<b>Physical/Location</b>	<b>Specific item</b>
<b>Noise and Excessive Vibration</b>	Main Dam			
	Left abutment	During drilling, blasting and other construction activities	Fulugani village	Vibration and Noise
	Right abutment	During drilling, blasting and other construction activities	Chinguluni and Ziwani Villages	Vibration and Noise
	Aggregate Plant	During drilling, blasting and other construction activities	Nearest residence at Rombo village	Vibration and Noise

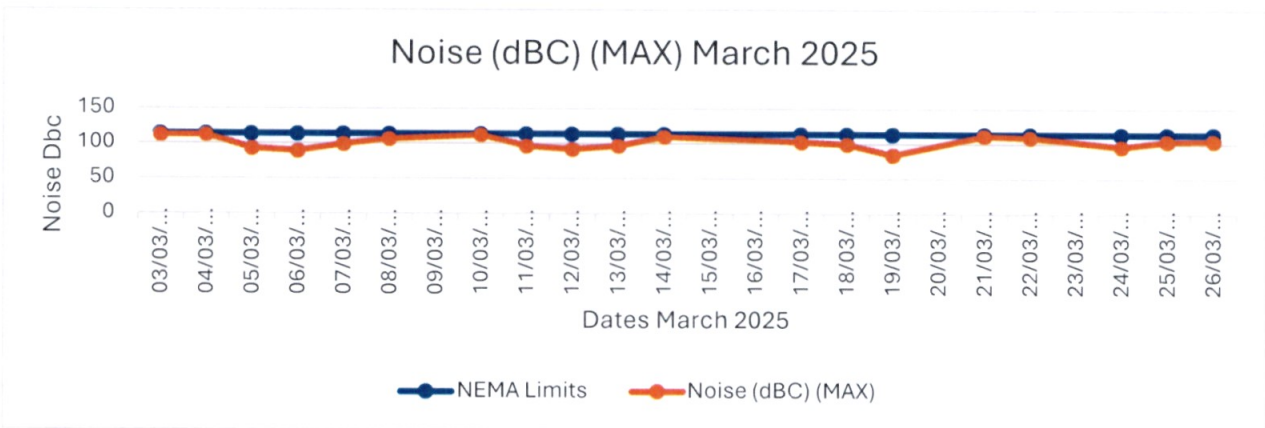
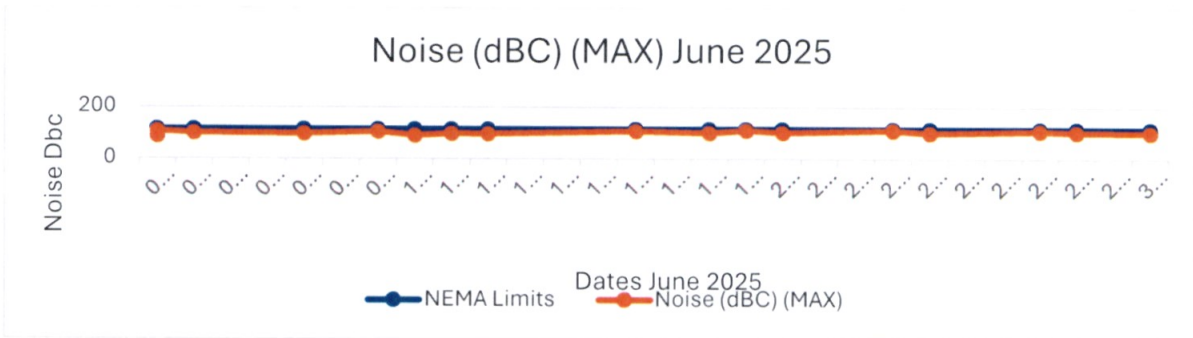
**Coastal Region Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2025**

Quarry site	During drilling, blasting and other Construction activities	Mosque	Vibration and Noise
LCD	During drilling, blasting and other construction activities	Luweni village	Vibration and Noise
Aggregate Plant	During stone crushing activities	Nearest residence	Vibration and Noise

The following graphs illustrate the results of the monitoring and reporting of the noise vibration within the project area:-



**Coastal Region Water Security and Climate Resilience Project  
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### **2.3. Health and Safety**

As addressed above, the main health and safety risks associated with the construction are as follow:

- ✚ Children are often eager to explore new places and may exhibit a natural curiosity about anything new that is going on. In the case of main dam construction, they might be tempted to go and see what's going on, but construction sites can pose serious dangers for children such as fatalities and serious injuries.
- ✚ During their way come and back from/to home or going for lunch, the project vehicles can pose accident risks to the children.

#### **Mitigation measures in place**

- Community roads was constructed to avoid the interface with the construction sites.
- Continue sensitization to the kids to not use the projects roads
- Availability of enough traffic marshal to maintain security through vigilance on the site, to pay attention on the traffic habits and prescribe measures that ensure smoother flow, to ensure communication of instructions to traffic management is transmitted to all roads users and to stop or regulate traffic on the drive paths according to circumstances.
- Traffic signs are in place to control the traffic
- No authorized person allowed to enter in the construction sites

So far so good, no related accident was recorded involving the pupils.

To continue with the monitoring of the traffic safety management the project has straighten the safety through the following:

- a) Installation of the second barrier to screen an authorised person's top access the project.



- b) Additional signage was installed within the project area including around the Fulgani School. All signage installation and inspection are aligned with the following safety regulations and guidelines: (i) OSHA (Occupational Safety and Health Administration – USA), OSHA 1910.145, (ii) Health and Safety (Safety Signs and Signals) Regulations 1996 – UK , (iii) International Labour Organization (ILO) Convention C155 & Recommendation R164, (iv) ISO 7010: Graphical symbols – Safety colors and safety signs, (v) Kenya Occupational Safety and Health Act, 2007 (OSHA 2007), Section 77, (vi) Work at Height Regulations 2005 (UK), (vii) ILO OSH 2001 Guidelines, Section 9 and lastly (viii) Company HSE Policy & Standard Operating Procedures (SOPs)
- c) The safety bumps around the school were increased to control speeding motor vehicles.
- d) Additional traffic marshals were deployed (morning, lunch and evening time) from both approaches of the road to control the interference of the school pupils and the project vehicles.
- a) Road Safety awareness campaign for Fulugani school in liaison with the NTSA and project team was conducted in June 2025.



With these interventions the project has had no incidences involving school children.

## **7. Employee welfare**

The project employs a workforce that reflects the diverse community at large. It complies with equal opportunities legislation and always seeks to promote fair employment policies, within the framework of the Kenyan culture and laws. The project seeks, at all times, to employ the best candidate/firms for the job.

All levels of management are responsible for applying these policies and avoiding any form of discrimination. Consultants selected and treated on the basis of their abilities according to the requirements of the job and have equal opportunity to show their ability. The project is committed to the maintenance of a neutral working environment, in which no current or prospective employee staff/consultants are because of their gender, marital status, religious belief, colour, race, or ethnic/national origin. All advertisements and advertising material are reviewed to ensure they do not imply any intention to discriminate.

The project has an equality, diversity, and inclusion policy to ensure that no unjustifiable discrimination occurs against individuals based on their sex or individuals on the ground of disability in relation to recruitment, benefits, terms and condition of employment and dismissal. Wherever possible, reasonable adjustments are made to the working environment to help a staff work conveniently.

## **8. Marketplace practices-**

### **a) Responsible Supply chain and supplier relations-**

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

For procurement, Value for Money (VfM), transparency, economy, effectiveness, efficiency, and equity are the basic principles that are in procurement. Procurement is strictly compliant with government procurement procedures (e.g. in relation to value for money; tendering; due diligence).

Purchases of goods and services are costed and evaluated for value for money (VfM) before purchase. VfM does not necessarily mean getting the lowest price. It means buying the right quality, in the right quantity, at the right price, at the right time. It also includes other considerations such as delivery and availability, additional costs e.g. transport and storage and the cost of procurement itself (i.e. time spent on the purchase).

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

**b) Responsible ethical practices**

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

Where a credible allegation of bribery or corruption is made against a consultant or employee, he/she is specifically required by the terms of engagement with the project to participate fully and openly in all investigations undertaken. This can include the provision of full access to tax returns, bank records, and/or other relevant financial and personal data.

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

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

## **9. Community Engagements**

The Grievance Management Procedure is expanded to all components of the project in addition to irrigation component. Community sensitization and awareness on SEA/SH and Violence against Children is implemented and a necessary budget is allocated. Conflict Management Committees and Gender focal point are present across the project area. A Gender Compliance Committee Team has also been constituted at project level. Stakeholder mapping for case work (reporting, treatment and counselling etc.) is completed. Printing of IEC material and Registration of toll-free number is in progress.

## **5. Statement of Project Management Responsibilities**

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

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

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation Department of Irrigation and the Project Manager accept responsibility for the Project's financial statements, which have been prepared on the accrual basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

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

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

## **Approval of the Project Financial Statements**

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

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The Project financial statements were approved by the Principal Secretary for the Ministry of Water, Sanitation and Irrigation Department of Irrigation and the Project Manager on \_\_\_\_\_ 2025 and signed by:

.....  
**CPA Ephantus Kimotho CBS**  
**Principal Secretary**

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

**6. Report of the Independent Auditor on Financial Statements for Coastal Region Water Security and Climate Resilience Project.**

### **2.3. Health and Safety**

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## 5. Statement of Project Management Responsibilities

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

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation Department of Irrigation and the Project Manager accept responsibility for the Project's financial statements, which have been prepared on the accrual basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

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

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

**Approval of the Project Financial Statements**

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



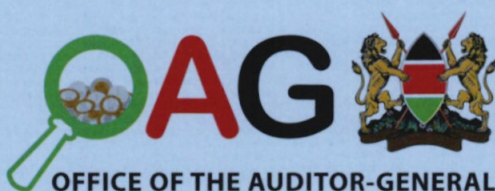
.....  
**CPA Ephantus Kimotho CBS**  
**Principal Secretary**



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

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*Enhancing Accountability*

## REPORT OF THE AUDITOR-GENERAL ON COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT (CREDIT NUMBER: 5543 – KE/70040 - KE) FOR THE YEAR ENDED 30 JUNE, 2025 – STATE DEPARTMENT FOR IRRIGATION

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### PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Coastal Region Water Security and Climate Resilience Project set out on pages 1 to 43, which comprise of

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*Report of the Auditor-General on Coastal Region Water Security and Climate Resilience Project (Credit Number: 5543 - KE/70040 - KE) for the year ended 30 June, 2025 – State Department for Irrigation*

the statement of financial position as at 30 June, 2025 and the statement of performance, statement of changes in net assets, 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 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 Coastal Region Water Security and Climate Resilience Project as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Financing Agreement Credit No.5543 - KE/70040 - KE, dated 13 January, 2015 between International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Undisclosed Special Designated Account Balance**

The statement of financial position reflects balance for cash and cash equivalents of Kshs.221,750,015 as disclosed in Note 17 to the financial statements. This balance excludes an amount of Kshs.13,467 (USD 104) being the Project's special deposit closing account balance at the Central Bank of Kenya as at 30 June, 2025 contrary to the requirement of International Public Sector Accounting Standard (IPSAS) No.23 – revenue from non-exchange transactions. In addition, amount withdrawn and expenditure not claimed totalled USD 3,415,320 (Kshs.440,576,357) for Designated Account No.1000263954 held with the Central Bank of Kenya as at 30 June, 2025.

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

### **Key Audit Matters**

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

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*Report of the Auditor-General on Coastal Region Water Security and Climate Resilience Project (Credit Number: 5543 - KE/70040 - KE) for the year ended 30 June, 2025 – State Department for Irrigation*

## **Other Matter**

### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved some of the issues or given any explanation for failure to resolve them as at 30 June, 2025;

1. Budgetary Control and Performance
2. Unrecovered Funds from Terminated Contract
3. Construction and Civil Works
4. Costly Price Adjustments
5. Delayed Project Implementation
6. Commingling of Funds

### **Other Information**

The Management is responsible for the Other Information set out on page v to xxxvii which comprise of Key Project Information and overall performance, Statement of Project Management Responsibilities, Environmental and Sustainability Reporting, Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Project's, financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Certified Works**

The statement of financial performance reflects Certified Works balance of Kshs.1,177,687,964 and as disclosed in Note13 to the financial statements in respect to construction of Mwache dam and other construction works. However, the following anomalies were noted:

#### **1.1. Costly Price Adjustments**

The statement of financial performance reflects certified works balance of Kshs.1,177,687,964 and as disclosed in Note13 to the financial statements in respect of payment to contractor for the construction of Mwache dam and other construction works at a contract sum of Kshs.13,752,164,330. Review of records provided revealed that payments totalling Kshs.6,709,262,853 have since been made to the contractor. However, included in these payments are claims totalling Kshs.1,298,347,229 on cost adjustment contained in Section 13.8 of the contract specifications which provides that the amounts payable to the contractor shall be adjusted for rises or falls in the cost of labour, goods and other inputs to the works, by addition or deduction of the amounts determined by the formulae prescribed in the contract and schedule of adjustment data for the expenditure items. Further, the amount paid for certified works of Kshs.3,512,565,599.97 exceeds the provision of 25% price adjustment for the certified works allowed as per the contract agreement and Section 139(4)(e) of the Public Procurement and Asset Disposal Act, 2015 of Kshs.878,141,400 by Kshs.420,205,829.

Management has not explained measures being taken to forestall further cost adjustments over the remaining contract period and as a result of the price adjustments.

In the circumstances, the Project may incur cost overruns leading to increased and unbudgeted Project cost.

#### **1.2. Avoidable Interest on Delayed or Late Payments**

The statement of financial performance reflects Certified Works balance of Kshs.1,177,687,964 and as disclosed in Note13 to the financial statements in respect to construction of Mwache dam and other construction works. A review of certified works revealed that the project had paid cumulative amount of Kshs.190,095,316 of interest expense caused by delayed payments to the contractor. Further, it was observed that the cumulative interest had increased by Kshs.11,459,240 from the previous financial year 2024/2025 balance of Kshs.178,636,076. These additional costs could have been avoided if all payments due to the contractor were made as and when they fell due.

Review of records provided for audit revealed that the interim certificates had been issued but the Project Management did not settle the claims amounting to Kshs.1,182,715,713 that fell due during the year under review.

In the circumstances, the Project may incur cost overruns over the Project period by failing to settle claims when they fall due.

## **2. Water Resource Users Association (WRUA)**

The statement of financial performance reflects Transfers to other Government Entities balance of Kshs.951,262,370 and as disclosed in Note11 to the financial statements. Included in this balance is Kshs.140,659,100 being transfers to Water Resources Authority in respect of water catchment activities for livelihood support and water catchment restoration activities which were being implemented by Water Resources User Associations (WRUA) in different wards in Kwale. However, the following unsatisfactory issues were noted: -

### **2.1. Mwadudua Vigurungani Water Resources User Association (WRUA)**

Mwadudua Vigurungani WRUA received funding of Kshs.4,000,000 during the year under review from the Coastal Region Water Security and Climate Resilience project through Water Resources Authority (WRA) for catchment restoration activities which included Sustainable Land Management (SLM) and Livelihood Restoration Activities. The association planted 70,000 vetiver, 2,000 indigenous trees and 500 bamboos. Under the Livelihood Restoration Activities, the WRUA purchased forty (40) goats for the WRUA. Physical verification in August, 2025 revealed that there was zero survival rate for the 500 bamboos initially planted, the indigenous trees had a 75% survival rate and there was need for additional training on bookkeeping.

In the circumstances, the intended benefits may not have been achieved and value for money could not be confirmed.

### **2.2. Mulunguni Water Resources User Association (WRUA)**

Mulunguni WRUA received funding of Kshs.4,000,000 during the year under review from the Coastal Region Water Security and Climate Resilience project through Water Resources Authority (WRA) for catchment restoration activities which included Sustainable Land Management (SLM) and Livelihood Restoration Activities. However, the association planted 60,000 slips of vetiver grass, constructed gabions and installed rainwater harvesting tanks at Kideri Primary School. Under the Livelihood Restoration Activities, the WRUA planted aloe vera, green grams and established an apiary. Physical verification carried out in August, 2025 revealed that that the apiary was insect infected leaving it with no bees while the WRUA spent Kshs.664,320 paid to supplier for the supply of materials for establishment of an apiary.

In the circumstances, the intended benefits may not have been achieved and value for money could not be confirmed.

### **2.3. Chilungu Ngeyeni Water Resources User Association (WRUA)**

Chilungu Ngeyeni WRUA received funding of Kshs.4,000,000 during the year under review from the Coastal Region Water Security and Climate Resilience project through Water Resources Authority (WRA) for catchment restoration activities which included Sustainable Land Management (SLM) and Livelihood Restoration Activities. However, the association dug terraces and constructed gabions. Under the Livelihood Restoration Activities, the WRUA purchased 200 chicks for Amani Self Help Group. Field verification carried out in August, 2025 revealed that only 75 out of the 200 chicks purchased had survived after a disease outbreak. The low survival rate of the chicks attributed to diseases could have been done away with if there were frequent visits from the veterinary officer and there was no signage at the gabions site.

In the circumstances, the intended benefits may not have been achieved and value for money could not be confirmed.

### **2.4. Mwachiga Water Resources User Association (WRUA)**

Mwachiga Water Resources User Association received Kshs.7,800,000 during the year under review for water shed funding and livelihood activities, however, the following was observed:

- i. Vetiver grass from the bulking site had not been planted alongside the terrace
- ii. The dug terraces were not being properly maintained and as result had been backfilled with earth as at the time of audit verification. Additionally, chicken farming was chosen as the livelihood activity for Mwachiga Water Resources Association.
- iii. An allocation of Kshs.1,207,820 was given to the group to build a chicken house, equipping, vaccination and purchase of five hundred (500) one month old chicks. However, during field verification, only nine (9) chicks were found.

In the circumstances, the intended benefits may not have been achieved and value for money could not be confirmed.

## **4. Construction of Nunguni Primary School Kinango Sub County**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431,040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works includes Kshs.112,911,747 for the Construction of Nunguni Primary School Kinango Sub County. The Climate Resilience Project identified Nunguni Primary School among those affected by at a contract sum of Kshs.136,124,960. Physical inspection done in the month of August, 2025 revealed that;

- i. A letter dated 31 July, 2025 from the school's Board of Management to the project manager revealed noticeable delays and slow construction of the new school hence set completion date of 20 August, 2025. No clear reasons and

- explanations were provided on why the sub-contractor was unable to complete the works as per the earlier agreed time.
- ii. In addition, the letter also highlighted the deteriorating condition of the current classes. The physical inspection revealed that one classroom roof structure had been dislodged by the strong winds in the area. Also, the classroom walls were weak and unstable posing risks of collapsing. No clear explanations were provided as to why the school had not been moved to a temporary structure given that the school was no longer habitable.
  - iii. The compound barbed wire fence and kei apple plants were incomplete.
  - iv. Solar lighting and electrical works in all buildings was not done.
  - v. Provision of piped water & rainwater harvesting 10 litres water tanks at each block was not done.
  - vi. 4 teachers toilet units, 5 latrine blocks, 1 ECDE latrine blocks works had not started.
  - vii. Football pitch, volleyball/net ball pitch works were incomplete.

In the circumstances, the intended benefits may not be received on time as had been planned.

#### **4.2. Construction of Mwache ECDE**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431,040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works which includes a balance of Kshs.9,952,391 paid during the year for construction of Mwache ECDE whose contract sum was Kshs.25,2830,311. Physical inspection done in the month of August, 2025 revealed that;

- i. The actual works started on 28 October, 2024 and were to be completed on 20 June, 2025. However, physical verification revealed that the works were only 40% complete. Further, no new completion date was given.
- ii. 1 Classroom Block & Office was incomplete.
- iii. 1 Kitchen construction had not commenced.
- iv. 2 latrine works had not commenced.
- v. Solar lighting and electrical Works had not been done.
- vi. Provision of piped water & rain harvesting – 10 litre water tanks at each block had not been done.
- vii. Site and ancillary works like landscaping, roads (internal roads) & footpaths, gates and fencing, erosion control and slope protection measures and signboards had not been done.
- viii. The project awarded tender no. MOWS/KWSCR/QT/017/2021-2022 for construction of ECDE classes for Mwache Dam, Kwale at contract amount of Kshs.5,600,126. The project was complete and in use. However, no records were provided on what the structures would be used for after the completion of main Mwache ECDE buildings.

In the circumstances, the intended benefits may not be achieved on time as expected.

### **4.3. Construction of Fulugani Primary School**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431,040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works includes Kshs.9,952,391 for construction of Fulugani Primary School among those affected by construction of the dam and was earmarked for relocation for a contract sum of Kshs.211,114,978. However, the physical verification revealed that the works were 72% complete and the following were noted:

- i. The Multipurpose Hall Kitchen & Store, 1 ECDE Kitchen, the activities rooms, 2 ECDE Latrine Block Classroom and Administration Block's doors & windows, internal and external finishes, worktops, floor finishes, ceiling, storage fixture, fittings were not complete.
- ii. The activities rooms walling was complete. However, doors & windows, worktops, internal and external finishes, floor finishes, ceiling, storage fixture, fittings were not complete.
- iii. Solar lighting and electrical works had not been done in all buildings.
- iv. Provision of piped water & rain harvesting – 10 litre water tanks at each block had not been done.
- v. Site and ancillary works like landscaping, roads (internal roads) & footpaths, gates and fencing, erosion control and slope protection measures and signboards had not been done.

In the circumstances, the value for money may not be obtained.

### **5. Base Camp and Other Buildings**

#### **5.1. Construction of The Base Camp**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431,040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works which includes Kshs.159,985,417 paid during the year for construction of the base camp whose contract sum was Kshs.230,990,155.23. The development works commenced on 24 June, 2023 with a completion date of 30 June, 2025. However, a physical inspection done in the month of August, 2025 revealed that;

- i. Junior houses (23) were still under construction and not furnished.
- ii. Football field and athletics track were not complete.
- iii. The clubhouse building structure was complete. However, electricals installation, tiling, painting fittings and furnishing had not been done.
- iv. Electricals installation, tiling, painting fittings and switches had not been done in the switch room.
- v. Guard house, tennis court and swimming pool works had not started.
- vi. Junior houses access roads were not complete.

In the circumstances, the intended benefits may not have been achieved and value for money could not be achieved.

## **5.2. Construction of The Police Post and Dam Control Building**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431,040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works which includes Kshs.1,672,015 for construction of police post at a contract cost of Kshs.51,941,394. The police post had a start date of 1 July, 2025 with a completion date of 7 November, 2025. A physical inspection done in the month of August, 2025 revealed that the police post, guard houses and the dam control building construction had not commenced.

In the circumstances, the intended benefits may not be achieved on time as expected and value for money could not be achieved.

## **5.3. Construction of a Clinic**

The statement of financial position reflects property plant and equipment balance of Kshs. 10,056,431.040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works which includes Kshs.2,678,850 paid during the year for construction of a clinic whose contract sum was Kshs.19,134,648 which commenced on 1 November, 2024 with a completion date of 19 August, 2025. A physical inspection done in the month of August, 2025 revealed that the permanent clinic construction was at 18% cumulative progressive.

In the circumstances, the intended benefits may not be achieved on time as expected and value for money could not be achieved.

## **6. Construction for Kwale Town Urban Water Supply (KTUWS)**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431, 040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works which includes advance payment of Kshs.52,000,000 for construction works for Kwale Town Urban Water Supply at a contract sum of Kshs.261,432,975. Review of project file and physical verification done on 31 July, 2025 in Kwale County revealed the following:

- i. Drains, ditches and trenches at Kshs.40,000, painting of pump house, installation of windows and doors, fencing works with gates at Kshs.1,200,000 and rain gutters were yet to be done in the pump house at Madabara 1.
- ii. Renovation of the staff house at Madabara.
- iii. Galvanized mild steel external ladders with handrails, metal tank roof latch, footpaths for the 250m<sup>3</sup> water tank at Madabara 1 boosting station.
- iv. 6mm sheet metal access cover with latch and safety lock for the valve chamber and reservoir, application of two coats of bituminous asphalt over the plastered surface, galvanized mild steel ladders did not have guard rails, lockable mild steel sheet metal covers for access manholes for the elevated 150m<sup>3</sup> concrete tank at Godoni.

- v. Galvanized mild steel external ladders did not have guard rails, Footpaths made of Precast Concrete Paving slabs for 500m<sup>3</sup> Concrete storage tank at Kwale town offices.
- vi. Compound lighting, Supply and installation of standard fire extinguisher, Supply air conditioners, Construction of Type III Fence, Construction of pipe shed within the office compound, roads and paving for the new administration block in Kwale town.
- vii. All electrical works and piping work at Marere treatment plant was yet to be done. Additionally, the project did not have any signboard erected to show ownership and financiers of the project

In the circumstances, the intended benefits may not be obtained on time as intended.

## **7. Construction of Mwache Dam**

### **7.1. Slow Implementation of Mwache Dam Construction Project**

The statement of financial position reflects property plant and equipment balance of Kshs.10,056,431,040 as disclosed in Note 20 to the financial statements in respect to construction of Mwache dam and other construction works which includes Kshs.2,925,672,307 for the construction of Mwache Multipurpose Dam Project. However, a physical inspection done in the month of August, 2025 revealed that cumulative progressive construction of the dam was at 41% complete and the target completion date was 21 August, 2026. However, completion set date was not feasible hence will lead to several works not being completed within the set timelines.

Further, Priority 3 areas covers part of main dam operational and impoundment areas and part of the lower check dam reservoir areas, silt pile and part of main and lower check dam reservoirs areas within the Mwavumbo Group Ranch. All these areas will be needed for the impoundment of the dam and for the deposition of the silt removed from the dam during its operational phase. Land acquisition maps and land parcels lists provided by the project surveyor (Geomatics) indicated that there was a total of 968 land parcels affected by the project. Priority area three had been divided in two(2) sections namely 3A and 3B with 99 and 155 to be compensated respectively totaling to 254. However, 3A and 3B had 16 and 21 not compensated respectively totaling to 37 out of 254.

In the circumstances, the delay in project implementation may lead to possible project increased costs and the stakeholders may not get value for money.

### **7.2. Operationalizing the Grievance Redress Mechanism**

The Resettlement Action Plan Implementation Consultant (RIC) has been able to operationalize the Grievance Redress Mechanism (GRM) as per the Resettlement Action Plan (RAP) to assist in amicably resolving existing and emerging grievances amongst the Project-Affected Person (PAP) and the PAP community. However, the RIC reported that at the sub county level was a resolution rate of 88%.

In the circumstances, the intended benefits may not be achieved by the public.

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

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

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

#### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

##### **Conclusion**

As required by the Financing Agreement Credit No.5543 - KE/70040 - KE, dated 13 January, 2015 between International Development Association (IDA) and the Republic of Kenya, I report based on my audit, that:

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

The Financing Agreement requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Project's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

##### **Responsibilities of the Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

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*Report of the Auditor-General on Coastal Region Water Security and Climate Resilience Project (Credit Number: 5543 - KE/70040 - KE) for the year ended 30 June, 2025 – State Department for Irrigation*

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

In preparing the financial statements, Management is responsible for assessing the , Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**


**28 November, 2025**

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

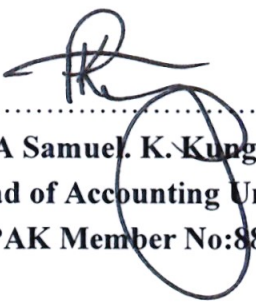
**7. Statement of Financial Performance for the Year Ended 30th June 2025.**

	Notes	FY 2024/2025
		Kshs
<b>Revenue</b>		
Revenue Transfers	6	5,466,978,507
Miscellaneous Revenue	7	
<b>Total revenue</b>		<b>5,466,978,507</b>
<b>Expenses</b>		
Employee costs	8	2,695,149
Use of goods and services	9	982,339,454
Depreciation and amortization expense	10	1,508,050
Transfer to other Government Entities	11	951,262,370
Other Transfers/Subsidies/Grants	12	-
Certified Works	13	1,177,687,964
<b>Total expenses</b>		<b>3,115,492,987</b>
<b>Other gains/(losses)</b>		
Gain/Loss on sale of assets	14	-
Gain/Loss on foreign exchange transactions	15	-
Impairment loss	16	-
<b>Surplus/ (deficit)</b>		<b>2,351,485,520</b>

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

  
.....  
**CPA Ephantus Kimotho CBS**  
**Principal Secretary**

  
.....  
**Eng. Vincent. Kabuti OGW**  
**Project Manager**

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

**8. Statement of Financial Position as at 30<sup>th</sup> June 2025**

	Note	FY2024/2025	1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	17	221,750,015	244,325,818
Receivables	18	326,321,742	313,084,588
Inventories	19	-	-
Prepayment	20	-	-
<b>Total Current Assets</b>		<b>548,071,757</b>	<b>557,410,406</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	20	10,056,431,040	6,577,598,068
Intangible Assets	21	-	-
<b>Total Non- Current Assets</b>		<b>10,056,431,040</b>	<b>6,577,598,068</b>
<b>Total Assets (a)</b>		<b>10,604,502,797</b>	<b>7,135,008,474</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	23	774,324,477	186,527,043
Third Party Deposits	24	530,211,369	-
Deferred Income	25	-	-
<b>Total Current Liabilities</b>		<b>1,304,535,846</b>	<b>186,527,043</b>
<b>Total Liabilities (b)</b>		<b>1,304,535,846</b>	<b>186,527,043</b>
<b>Net Assets (a-b)</b>		<b>9,299,966,951</b>	<b>6,948,481,431</b>
<b>Represented By:</b>			
Accumulated Surplus		9,299,966,951	6,948,481,431
<b>Total Net Assets</b>		<b>9,299,966,951</b>	<b>6,948,481,431</b>

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

.....  
CPA Ephantus Kimotho CBS  
Principal Secretary

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

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

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

**9. Statement of Changes in Net Assets**

<b>Description</b>	<b>Accumulated Surplus</b>
	<b>Kshs</b>
<b>As at 30<sup>th</sup> June 2024 (Cash Basis)</b>	<b>6,948,481,431</b>
Adjustments: (to recognize assets and liabilities)	-
<b>As at 1<sup>st</sup> July 2024</b>	<b>6,948,481,431</b>
Surplus/(Deficit) for the year	2,351,485,520
<b>As at 30<sup>th</sup> June 2025</b>	<b>9,299,966,951</b>

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

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



.....  
**CPA Ephantus Kimotho CBS**  
**Principal Secretary**



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



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

**10. Statement of Cashflow for the year ended 30<sup>th</sup> June 2025**

Description	Note	FY 2024/2025
		Kshs
<b>Cashflow from operating activities</b>		
<b>Receipts</b>		
Revenue Transfers		5,466,978,507
Miscellaneous Revenue		-
<b>Total receipts</b>		<b>5,466,978,507</b>
<b>Payments</b>		
Employee costs		2,695,149
Use of goods and services		865,160,451
Transfer to other Government Entities		951,262,370
Other Transfers/Subsidies/Grants		-
Certified Works		190,095,316
<b>Total payments</b>		<b>2,009,213,286</b>
<b>Net cash flow from operating activities</b>	26	<b>3,457,765,221</b>
<b>Cashflow from investing activities</b>		
Acquisition of non-financial assets	21	(3,480,341,024)
Proceeds from sale of Assets		-
Acquisition of Intangible assets		-
<b>Net cash flows from investing activities</b>		<b>-</b>
<b>Cash flow from financing activities</b>		
<i>Specify the activity</i>		-
<b>Net cash flow from financing activities</b>		<b>-</b>
Net increase/Decrease in cash and cash equivalents		(22,575,803)
<b>Cash and cash equivalent at 1<sup>st</sup> July 2024</b>	17	<b>244,325,818</b>
<b>Cash and cash equivalent at end June 2025</b>	17	<b>221,750,015</b>

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

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>

***iii) Early adoption of standards***

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

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

**12. Notes to the Financial Statements**

**1. General Information**

Coastal Region Water Security and Climate Resilience Project is established by and derives its authority and accountability from Financing Agreement. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activity is Construction of Mwache Multi- Purpose Dam.

**2. Statement of Compliance and Basis of Preparation**

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

**Guiding note during the transition period:**

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

These financial statements were authorized for issue by the accounting officer on 1<sup>st</sup> November 2025

**3. Adoption of New and Revised Standards**

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

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>
IPSAS 44: Non- Current	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p>

**11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2025**

<b>Receipts/Payments Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Revenue</b>	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue Transfers	4,700,000,000	1,400,000,000	6,100,000,000	5,466,978,507	633,021,493	90%
Miscellaneous Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,700,000,000</b>	<b>1,400,000,000</b>	<b>6,100,000,000</b>	<b>5,466,978,507</b>	<b>633,021,493</b>	<b>90%</b>
<b>Payments</b>						
Employee costs	3,000,000	-	3,000,000	2,695,149	304,851	90%
Use of goods and services	1,102,000,000	-	1,102,000,000	982,339,454	119,660,546	89%
Depreciation and amortization expense	-	-	-	1,508,050	(1,508,050)	(100%)
Transfer to other Government Entities	400,000,000	700,000,000	1,100,000,000	951,262,370	148,737,630	86%
Certified Works	1,200,000,000	-	1,200,000,000	1,177,687,964	22,312,036	98%
Capital expenditure	1,995,000,000	700,000,000	2,695,000,000	3,480,341,022	(785,341,022)	129%
<b>Total Payments</b>	<b>4,700,000,000</b>	<b>1,400,000,000</b>	<b>6,100,000,000</b>	<b>6,595,834,009</b>	<b>(495,834,009)</b>	<b>108%</b>
<b>Surplus or Deficit</b>				<b>(1,128,855,502)</b>	<b>1,128,855,502</b>	

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

The budget deficit over utilization is attributed to the trade payables and third party deposit outstanding at the end of the financial year. The deficit has no effect on the cash flow statement of the project.

The changes in budget are attributed to additional requirements on counterpart funding of Kshs 700m and funds for payment to the contractor of Kshs 700m. This additional budget was fully utilised.

#### **4. Summary of Significant Accounting Policies**

##### **a) Revenue recognition**

##### **i) Revenue from non-exchange transactions**

###### **Transfers from other government entities**

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

##### **ii) Revenue from exchange transactions**

###### **Interest income**

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

##### **b) Budget information**

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

##### **c) Property, plant and equipment**

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

**Notes to the financial statements**

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

**d) Leases**

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

**e) Intangible assets**

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

**f) Research and development costs**

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

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.

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- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- The ability to measure reliably the expenditure during development.

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

**Notes to the financial statements**

**g) Financial instruments**

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

***Financial assets***

***Classification***

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

**Subsequent measurement**

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

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in

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profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Notes to the financial statements**

**Fair value through net assets/ equity**

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

**Fair value through surplus or deficit**

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

**Trade and other receivables**

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

**Impairment**

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

***Financial liabilities***

***Classification***

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

**h) Inventories**

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

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

- Raw materials: purchase cost using the weighted average cost method.

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

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

**Notes to the financial statements**

**Inventories (Continued)**

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

**i) Provisions**

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

***Contingent liabilities***

The Coastal Region Water Security and Climate Resilience Project does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

***Contingent assets***

The Coastal Region Water Security and Climate Resilience Project 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 Coastal Region Water Security and Climate Resilience Project 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.

**j) Nature and purpose of reserves**

The Coastal Region Water Security and Climate Resilience Project creates and maintains reserves in terms of specific requirements.

**k) Changes in accounting policies and estimates**

The Coastal Region Water Security and Climate Resilience Project recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**Notes to the financial statements**

**l) Employee benefits**

**Retirement benefit plans**

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

**m) Foreign currency transactions**

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

**n) Borrowing costs**

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

**o) Related parties**

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

**Notes to the financial statements**

**p) Service concession arrangements**

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

**q) Cash and cash equivalents**

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

**r) Subsequent events**

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

**Notes to the financial statements**

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions.**

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

**Useful lives and residual values**

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

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

**Provisions**

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

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

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**Notes to the financial statements**

**6. Revenue Transfers**

Description	FY 2024/2025
	KShs
<b>Unconditional Transfers</b>	
GoK Counter Part funding	1,100,000,000
Transfers from Development partners	-
<i>Other unconditional transfers (Specify)</i>	-
<b>Total Unconditional Transfers (a)</b>	<b>1,100,000,000</b>
<b>Conditional Transfers</b>	
Transfers from Development partners 1	4,366,978,507
Transfers from Development partner 2	-
<i>Other conditional transfers (specify)</i>	-
<b>Total Conditional Transfers (b)</b>	<b>4,366,978,507</b>
<b>Total Transfers for the Year (a + b)</b>	<b>5,466,978,507</b>

*(Explain the purpose of funding)*

**a) Details to Revenue Transfers**

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers ( FY 2024/2025)
	Kshs	Kshs	Kshs	Kshs
GOK Funding	1,100,000,000	-	-	1,100,000,000
Development Partner 1	4,366,978,507	-	-	4,366,978,507
Development Partner 2	-	-	-	-
<b>Subtotal</b>	<b>5,466,978,507</b>	<b>-</b>	<b>-</b>	<b>5,466,978,507</b>
Deferred Income realized	-	-	-	-
Transfers in Kind	-	-	-	-
<b>Total</b>	<b>5,466,978,507</b>	<b>-</b>	<b>-</b>	<b>5,466,978,507</b>

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**Notes to the financial statements**

**7. Miscellaneous revenue**

Description	FY 2024/25
	<u>Kshs</u>
Interest Income	-
<i>Others (CDA)</i>	-
<b>Total</b>	<b>-</b>

**8. Employees Costs**

Description	FY 2024/25
	<u>Kshs</u>
Basic salaries of permanent employees	-
Basic wages of temporary employees	2,695,149
Personal allowances paid as part of salary	-
Personal allowances paid as reimbursements	-
Personal allowances provided in kind	-
Pension and other social security contributions	-
Compulsory national social security schemes	-
Compulsory national health insurance schemes	-
Other specify*	-
<b>Total</b>	<b>2,695,149</b>

**9. Use of Goods and Services**

De scription	FY 2024/25
<u>c</u>	<u>Kshs</u>
Utilities, supplies and services	-
Bank charges	10,799
Communication, supplies and services	3,279,535
Domestic travel and subsistence	156,323,807
Foreign travel and subsistence	-
Fuel and lubricants	-
General office supplies	14,476,272
Stationery, Printing, advertising, and information supplies	6,356,208
Office rent	5,741,241
Training payments	1,523,469
Hospitality supplies and services	12,061,515
Insurance costs	366,236
Specialized materials and services	-
Other operating payments(specify)	760,991,466
Routine maintenance – vehicles and other transport equipment	21,211,906
Routine maintenance- other assets	-
<b>Total</b>	<b>982,339,454</b>

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**Notes to the financial statements**

**10. Depreciation and Amortization expense**

<b>Description</b>	<b>FY 2024/ 2025</b>
	<b>Kshs</b>
Property, Plant and Equipment	1,508,050
Intangible Assets	-
<b>Total</b>	<b><u>1,508,050</u></b>

**11. Transfer to Other Government Entities**

<b>Description</b>	<b>FY 2024/ 2025</b>
	<b>Kshs</b>
National Land Commission	800,764,270
Water Resources Authority	140,659,100
Kwale County	9,839,000
<b>Total</b>	<b>951,262,370</b>

**12. Other Transfers/Subsidies/Grants**

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

**13. Certified Works**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Road Works	-
Water Works	1,177,687,964
Energy Infrastructure	-
<i>Others Specify</i>	-
<b>Total</b>	<b>1,177,687,964</b>

Notes to the financial statements

14. Gain/Loss on Sale of Assets

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

*Provide brief explanation on gains on sale of fixed assets)*

15. Gain/Loss on foreign exchange transactions

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

16. Impairment Loss

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

17. Cash and Cash Equivalentents

Description	FY 2024/2025	1 <sup>st</sup> July
	Kshs	Kshs
Cash in Bank	221,750,015	244,325,818
Cash on hand	-	-
<i>Others (Specify)</i>	-	-
<b>Total Cash and Cash Equivalentents</b>	<b>221,750,015</b>	<b>244,325,818</b>

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**Notes to the financial statements**

**Project Bank Accounts**

<b>Details</b>	<b>FY 2024/2025</b>	<b>1<sup>st</sup> July 2024</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Foreign Currency Accounts</b>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others ( <i>specify</i> )	-	-
Total Foreign Currency balances	-	=
<b>Local Currency Accounts</b>		
Central Bank of Kenya [A/c No...1000736488...]	221,750,015	244,325,818
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others ( <i>specify</i> )	-	-
Total local currency balances	-	=
<b>Total bank account balances</b>	<b>221,750,015</b>	<b><u>244,325,818</u></b>

**Coastal Region Water Security and Climate Resilience Project  
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**Notes to the Financial Statements (Continued)**

**18. Receivables**

Description	FY 2024/2025	1 <sup>st</sup> July 2024
	Kshs	Kshs
Counter Part Funding	-	-
Contractor's Advance payments	-	-
Water Resources Authority	238,427,988	238,427,988
Kwale County Governement	12,846,828	12,846,828
Coast Development Authority	669,181	669,181
KWSCRCP	322,800	322,800
<i>MOWSI (Retention in SDWS deposit account)</i>	60,817,791	60,817,791
<i>MOWSI(Retention in SDI deposit account)</i>	13,237,154	-
<b>Total Receivables</b>	<b>326,321,742</b>	<b>313,084,588</b>

**Ageing analysis for Receivables**

Description	FY 2024/2025		1 <sup>st</sup> July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	265,181,151	81%	60,817,791	19%
Between 1- 2 years	-	%	252,266,797	81%
Between 2-3 years	61,140,591	19%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	<b>326,321,742</b>	<b>100%</b>	<b>313,084,588</b>	<b>100%</b>

**19. Inventories**

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

*(Provide brief explanation on inventories)*

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Notes to the financial statements

**24. Third-Party Deposits**

Description	FY 2024/2025		1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Contractor's Retention	530,211,369		-	
Gratuity	-		-	
<i>Other deposits (specify)</i>	-		-	
<b>Total deposits</b>	<b>530,211,369</b>		<b>-</b>	
Ageing analysis: (Refundable deposits)	FY 2024/2025	% of the Total	Comparative FY 2023/2024	% of the Total
Under one year	343,684,326	65%	-	100%
1-2 years	186,527,043	35%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>530,211,369</b>		<b>-</b>	<b>100%</b>

*(Provide brief explanation)*

**25. Deferred Income**

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

*(Provide brief explanation)*

**Deferred Income Movement Schedule**

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

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**21. Intangible Assets**

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

**23. Trade and Other Payables**

Description	FY 2024/2025		1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	772,252,296		186,527,043	
Employee payables	-		-	
<i>Other payables (specify)</i>	2,072,181		-	
<b>Total trade and other payables</b>	<b>774,324,477</b>		<b>186,527,043</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>Current FY 2024/25</b>	<b>% of the Total</b>	<b>Comparative FY 2023/2024</b>	<b>% of the Total</b>
Under one year	587,797,434	76%	186,527,043	100%
1-2 years	186,527,043	24%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	<b>774,324,477</b>	<b>100%</b>	<b>186,527,043</b>	<b>100%</b>

*(Provide brief explanation)*

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Notes to the financial statements

**20. Property, Plant and Equipment**

Cost	Motor vehicles	Furniture and fittings	ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Depreciation rate</b>	<b>25%</b>	<b>12.5%</b>	<b>30.00%</b>	<b>20%</b>		
<b>As At 1July 2024 (opening balances)</b>	-	-	-	<b>1,867,218,543</b>	<b>4,710,379,525</b>	<b>6,577,598,068</b>
Additions	-	6,268,400	2,415,000	23,962,107	3,447,695,517	<b>3,480,341,022</b>
Disposals	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2025</b>	-	<b>6,268,400</b>	<b>2,415,000</b>	<b>1,891,180,650</b>	<b>8,158,075,040</b>	<b>10,057,939,090</b>
<b>Depreciation And Impairment</b>						
<b>As at 1July 2025</b>	-	-	-	-	-	-
Depreciation charge for the year	-	783,550	724,500	-	-	<b>1,508,050</b>
Impairment loss	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-
<b>As At 30<sup>th</sup> June 2025</b>	-	<b>783,550</b>	<b>724,500</b>	-	-	<b>1,508,050</b>
<b>Net Book Values</b>						
<b>As at 1<sup>st</sup> July 2024</b>	-	-	-	<b>1,867,218,543</b>	<b>4,710,379,525</b>	<b>6,577,598,068</b>
<b>As at 30<sup>th</sup> June 2025</b>	-	<b>5,484,850</b>	<b>1,690,500</b>	<b>1,891,180,650</b>	<b>8,158,075,050</b>	<b>10,056,431,040</b>

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**20. Prepayments**

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

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Notes to the financial statements

**26. Cash Generated from Operations**

Description	FY 2024/2025
	Kshs
<b>Surplus/Deficit for the year</b>	<b>2,351,403,244</b>
<b>Adjusted for:</b>	
Depreciation	1,508,050
Non-cash grants received	-
Impairment	-
Gains and losses on disposal of assets	-
<b>Working capital adjustments</b>	
Increase in inventory	-
Increase in receivables	(13,237,154)
Increase in deferred income	-
Increase in payables	1,118,008,803
Increase in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>3,457,682,943</b>

*(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)*

**27. Special Deposit Accounts**

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

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

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**Special Deposit Accounts Movement Schedule**

Description	FY 2024/2025	1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>(i) A/C Name [A/c No 100263954]</b>		
Opening balance	249,830,658	36,207
Total amount deposited in the account	1,001,642,780	1,213,920,204
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>1,251,460,116</u>	<u>964,114,122</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>13,331</u></b>	<b><u>249,830,657.90</u></b>

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

**28. Related Party Disclosures**

**Nature of related party relationships**

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

**Government of Kenya**

The Government of Kenya is the principal shareholder of CRWSCRCP, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of CRWSCRCP, both domestic and external.

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**Notes to the financial statements**

**Other related parties include:**

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

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

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**Notes to the financial statements**

**29. Events after the Reporting Period**

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

**30. Ultimate And Holding Entity**

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

**31. Currency**

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

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**13. Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe:</b>
1	<p>Budgetary control and performance The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,100,000,000 and Kshs.2,538,550,709 respectively resulting to an under-funding of Kshs.561,449,291 or 18% of the budget. However, the Project spent Kshs.2,528,983,893 against actual receipts of Kshs.2,538,550,709 resulting to an under-absorption of Kshs.9,566,816 of the budget.</p> <p>The under-funding affected the planned activities and may have impacted negatively on service delivery to the stakeholders</p>	<p><i>The under-funding and under-absorption were attributed to the slow pace of land acquisition which inhibited accessible land by the contractor and the delay in completing the procurement of Livelihood restoration consultant. The land compensation challenges are mainly attributed to the lack of land ownership documents and succession matters which had to be resolved to allow for compensation by NLC. According to World Bank safeguards policy as provided in the approved RAP, the PAPs must receive their compensation before they can vacate their land and hence making it available to the Contractor.</i></p> <p><i>Although the problem has persistent over the years, there has been tremendous improvement in the last two financial years with FY 2023/24 showing a better performance. The project is addressing the issues of providing enough counterpart funding on FY 2024/2025 which will be instrumental in increasing the pace of land acquisition and subsequently access of more land by the contractors.</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
2	<p>Unrecovered funds from terminated contract As previously reported, the ministry, through the project entered into a contract for construction of rain water harvesting facilities and sanitation blocks, for schools in Kwale county phase 2, at a contract sum of Kshs. 55,113,821. However, the contract was terminated on 9 June 2020. A joint inspection team determined that the contractor was to pay the ministry Kshs. 27,752,838 as penalties on value of uncompleted work and unrecovered advances. Review of the progress made on the matter in October 2024 revealed that the amount was yet to be recovered by the ministry. In the circumstances, the intended objectives may not have been achieved and there may be loss of funds.</p>	<p>The amount have now been disclosed in note 12 of the financial statements. Receipt of the amount is pending the determination of the court matter pending in court</p>	<p>Unresolved</p>	<p>30/6/2026</p>
3	<p><b>Construction and Civil Works</b></p> <p>The statement of receipts and payments reflects acquisition of non-financial assets amount of Kshs.2,347,689,239 as disclosed in Note 8 to the financial statements. Included in this amount is Kshs.1,537,064,528 in respect of construction of civil works relating to</p>	<p>The indices for the computation of the cost escalation are provided in the contract and are meant to cushion the contractor from inflation and ensure the project is successfully completed. The larger proportion of these costs were incurred in the period the Kenya shilling had lost value against the dollar hence favouring the contractor. To date only about 20% of the contract sum has been paid to the contractor for works done and the percentage is set to reverse with additional IPCs and reduced</p>	<p>Unresolved</p>	<p>30/6/2026</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>construction of Mwache dam and other construction works.</p> <p>However, the following anomalies were noted:</p> <p><b>Costly Price Adjustments</b></p> <p>The contract for the construction of Mwache Multi-Purpose Dam Construction Project was awarded to an international construction company at a contract sum of Kshs.13,752,164,330. Review of records provided revealed that payments totalling Kshs.4,276,950,506, have since been made to the contractor for certified works as at 30 June, 2024. However, included in these payments are claims totalling Kshs.356,383,892 on price/cost adjustment as contained in Section 13.8 of the contract specifications which provides that the amounts payable to the contractor shall be adjusted for rises or falls in the cost of labour, goods and other inputs to the works, by addition or deduction of the amounts determined by the formulae prescribed in the contract and schedule of adjustment data for the expenditure items. Further, the amount paid on certified works of</p>	<p>amounts of escalation costs. A realistic review for the total percent of amounts paid due to escalation can only be deducted when a significant percentage of the contract sum has been paid to the contractor. To mitigate against such eventualities, the project monitors the trend on a regular basis and anticipate to see a reversal trend by the time payments reaches 50% of the contract amount.</p>		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe:</b>
	<p>Kshs.1,145,399,178 exceeds a provision of 25% price adjustment for the certified works allowed in contract agreement and Section 139(4)(e) of the Public Procurement and Asset Disposal Act, 2015 of Kshs.286,349,794 by Kshs.70,034,097. This is contrary to the contract agreement that allows a maximum of 25% price adjustment on certified works and Section 139(4)(e) of the Public Procurement and Asset Disposal Act, 2015.</p> <p>Management has not explained measures being taken to forestall further cost adjustments over the remaining contract period and as a result of the price adjustments, the Project may incur cost overruns leading to wastage of public resources over the Project period.</p> <p><b>Avoidable Interest on Delayed or Late Payments</b></p> <p>Note 8 to the financial statements reflects cumulative payments of construction of civil works of Kshs.4,710,379,529. Included in the amount is Kshs.4,276,950,506 relating to cumulative payments in respect of construction of Mwache Multipurpose dam.</p>	<p>The delays in prior years were attributable to the non-remittance of the full advance payment where by the project paid the amount net of 16% VAT. The bulk of the interest emanated from the outstanding balance of Kshs 318,218,664.30 which was paid in full in FY 2024/2025.</p> <p>In addition, the 2022-23FY saw the the removal of the entire IDA AIA budget in supplementary I budget approved. This left no funds for processing three payment certificates of Kshs 442M resulting in delayed payment charges.</p> <p>The project is liaising with the National Treasury for a budget of Kshs. 261M to cater for the interest since this is not financed by IDA</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>This amount includes an amount of Kshs.178,636,076 in respect of cumulative interest charged on delayed payments to the contractor on certified works.</p> <p>The interest of Kshs.104,329,330 charged on IPCS totaling to Kshs.1,211,985,497 paid during 2023-2024 could have been avoided and is a wastage of public funds. Further the cumulative interest of Kshs.178,636,076 out of which Kshs.104,329,330 relates to 2023 - 2024 was paid from the IDA funds and interests and penalties are not eligible for funding from IDA funds.</p> <p>In the circumstances, the value for money on the interest and penalties paid could not be confirmed.</p> <p><b>Provisional Sums</b></p> <p>Provisional sums of Kshs.433,221,116 were not supported with detailed breakdown of the claims made by the contractor. Further, hydraulic model test and RCC dam inspections of Kshs.51,000,000 had reported Kshs.142,739,929 as claimed expenses on this item up to 30 June, 2024. This was a variation of Kshs.91,739,929 contrary to what is indicated in the bill of quantities</p>	<p>The engineer wrote to the employer via letter Ref. MWACHE/NK-MIBP-AF/2022/36 dated 6<sup>th</sup> April, 2022 informing the employer of the two identified firms to conduct the Hydraulic model test at a higher cost than what was indicated in the BQ. The employer gave approval to proceed with the selected firm.</p> <p>As per the particular conditions of contract clause 3.1 (b)(ii), the engineer has duty and authority to approve variations resulting in an increase of the accepted contract amount of less than 1%. Although the approval was given for Kshs. 66M, the amount quoted was indeed as \$592,013. This amount was net of 16% Vat and the 20% withholding tax payable to Kenya Revenue Authority. The variation as reported arose because of the 16% and 20% taxes and also the exchange rate fluctuation from \$/Kshs 111.50 to \$/Kshs. 152.97 by the time the third tranche of the payment was made</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>(BQ) for the item. In addition, there was no indication of the approval for use of provisional sums as per the contract agreement.</p> <p>In the circumstances, the value for money for the provisional sums of Kshs.433,221,116 could not be confirmed.</p>			
4	<p><b>Slow Implementation of Mwache Dam Construction Project</b></p> <p>The statement of receipts and payments reflects acquisition of non-financial assets amount of Kshs.2,347,689,239 as disclosed in Note 8 to the financial statements. Included in this amount is Kshs.1,537,064,528 for construction of civil works which further includes Kshs.1,489,149,610 paid to a construction company for the construction of Mwache Multipurpose Dam Project. However, review of the project documents provided for audit revealed that the overall project progress as at June, 2024 was at 13.2% with the planned completion date of 20 June, 2027. The works commenced in March, 2022 and in two and half years the progress is reported to be 13.2% with 86.8%</p>	<p>In terms of progress of works, there have been eight (8) revisions of the Construction Schedule (Programme of Works - PoW) which have been mutually agreed with the contractor and Engineers. The Baseline Schedule i.e., Original PoW submitted on 1st April 2022 fell out of schedule when works resumed after suspension due to ESHS non-compliance and related documentation on 15th December 2022. Revision of the Baseline Schedule was conducted between 15th December 2022 and 16th February 2023 upon which four (4) revisions were made including Revision No. 5 of the PoW.</p> <p>Following the Suspension of Works by the Contractor between March and June 2023 due to overdue payments, Revision No. 5 of the PoW fell out of schedule and the Contractor prepared the Revision No. 6 of the Construction Schedule which was adopted on 14th July 2023.</p>	Unresolved	30/6/2026

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>remaining to be completed in two and half years as per the revised completion date.</p> <p>Further, the project has undertaken engagements with project affected persons (PAPs) in Priority Area 3 (P3) in order to acquire land for the dam site. Further, the National Land Commission (NLC) is at the same time finalizing on the land valuation report for P3 which will be the basis of land compensation. This process may take long which may lead to several works not being completed within the set timelines which may lead to cost overruns.</p>	<p>Due to site delays, Revision No. 6 of the PoW was revised to Revision No. 7, which was submitted on 23rd September 2023 then adopted on 25th October 2023 for monitoring the progress of works. However, the overall Completion Date (24th April 2027) therein is not adopted and is dependent on conclusion of the proposed mitigation measures for timely completion of the works.</p> <p>Revision No. 7 fell out of schedule due to various delays on the critical path and Flooding impact of 17th November 2023. The Contractor submitted the Construction Schedule Revision No. 8 on 16th March 2024 which is being used to monitor the execution of works on site. As you will see in the figure below, the 13.2% is actually on the critical path. It is therefore unlikely that the contractor will claim cost overruns when the project is on the critical path.</p>		


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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
5	<p><b>Commingling of Project Funds</b></p> <p>The statement of receipts and payments reflects acquisition of non-financial assets amount of Kshs.2,347,689,239 as disclosed in Note 8 to the financial statements. Included in this amount is Kshs.493,482,309 in respect of research, studies, project preparation, design and supervision. However, review of supporting documents provided for audit revealed that foreign payments amounting to Kshs.224,528,488 for the project were paid to KWSCR-P1 in respect to consultancy services that were to be paid in foreign currencies to the Project resulting to comingling of project funds contrary to Regulation 76(1) of Public Finance Management (National Government) Regulations, 2015 which states that, “for the purpose of disbursement of project funds, there shall be opened and maintained a project account for every project at Central Bank of Kenya unless it is exempted by the Cabinet Secretary, in writing, into which all funds shall be kept and such an account shall be known by the name of the project for which it is opened and each project shall maintain only one bank account.”</p>	<p>The project uses IFMIS system for processing all payments. However, the system does not have a foreign currency module thus posing a challenge when processing such payments. Some of the contract signed with the project require payment in foreign currency which leaves the project with two options; transferring the foreign currency equivalent to KWSCR-P1 project account which is domiciled in a commercial bank thus making it possible to negotiate for an exchange rate to apply while making the payment or seeking authority to use ‘PAY ADVICE’ from the National Treasury. The latter was what was applied in the financial year under review.</p> <p>Authority to use PAY ADVICE have since been granted by the National Treasury and the project ceased the using former arrangement in FY 2024/25. A copy of some of one of the payments made in FY 24/25 is attached for confirmation of resolution to the issue raised.</p>	Resolved	30/6/2026

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	In the circumstances, Management was in breach of the law.			

  
 .....  
**CPA Ephantus Kimotho CBS**  
**Principal Secretary**

  
 .....  
**Eng. Vincent N. Kabuti**  
**Project Manager**

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

**Annex 2: Reconciliation of inter-entity transfers**

Project Name:		Coastal Region Water Security and Climate Resilience Project		
Break down of transfers from the State Department of Irrigation				
<b>a.</b>	<b>Government Counterpart funding</b>			
		<b>Bank Statement Date</b>	<b>Amount (Kshs)</b>	<b>Indicate the FY to which the amounts relate</b>
			400,000,000	2024/2025
			100,000,000	2024/2025
			600,000,000	2024/2025
		<b>Total</b>	<b>1,100,000,000</b>	
<b>B.</b>	<b>Direct payments</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		<b>Total</b>	-	
<b>C.</b>	<b>Others</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
			-	
		<b>Total</b>	-	
		<b>Total (A+B+C)</b>	<b>1,100,000,000</b>	

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

**Project Manager**  
Eng. Vincent N. Kabuti

Sign \_\_\_\_\_

**Head of Accounting Unit**  
CPA Samuel K. Kungu

Sign \_\_\_\_\_

**Annex 3: Other Support Documents**

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



REPUBLIC OF KENYA

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

MAJI HOUSE  
NGONG ROAD  
P. O. BOX 49720-00100  
NAIROBI  
Website: [www.water.go.ke](http://www.water.go.ke)

Telegrams: "MAJI" Nairobi  
Telephone: +254204900303  
G.L +254 20 2716103  
Fax: +254 20 2728703  
Email: [info@kwscrp.org](mailto:info@kwscrp.org)

REF.: KWSCRP/ACCT/004/VOL.VI/6

Date: 16<sup>th</sup> July, 2025

**The Chief Executive Officer**  
Water Resources Authority  
P.O. Box 45250 - 00100  
**NAIROBI**

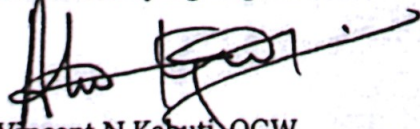
**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE  
FINANCIAL YEAR 2024/2025**

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

The funds we transferred to your organization is as follows.

Date	Amount
22.08.2024	67,274,100.00
29.05.2025	73,384,990.00
<b>TOTAL</b>	<b>140,659,090.00</b>

Please confirm by signing the below:

  
Eng. Vincent N Kabuti, OGW  
**PROJECT MANAGER**

Amount:

140,659,090.00

Name:

Mohamed M. Shurie OGW MBS

Signature:

  
CEO.

Designation:

Date:

25/7/2025



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

MAJI HOUSE  
 NGONG ROAD  
 P. O. BOX 49720-00100  
 NAIROBI  
 Website: [www.water.go.ke](http://www.water.go.ke)

Telegrams: "MAJI" Nairobi  
 Telephone: +254204900303  
 G.L +254 20 2716103  
 Fax: +254 20 2728703  
 Email: [info@kwscrp.org](mailto:info@kwscrp.org)

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

Date: 16<sup>th</sup> July, 2025

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

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

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

The funds we transferred to your organization is as follows:

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

KWSCR  
 KWSCR  
 KWSCR  
 "  
 KWSCR  
 "

Please confirm by signing the below:

Eng. Vincent N Kabuthi, OGW  
**PROJECT MANAGER**

Amount:

1,043,353,723/=

Name:

CPK Bernard Chewchek

Signature:

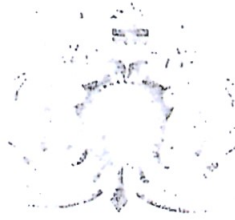
Designation:

Director finance & Corporate planning

Date:

23<sup>rd</sup> July 2025

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

July 8, 2025


## CERTIFICATE OF BALANCES


Customer :167949

Balance Date: June 30,2025

STATE DEPARTMENT FOR IRRIGATION

Account No	Account Name	Currency	Balance
1000695315	REC-STATE DEPARTMENT FOR IRRIGATION	KES	422,005.65
1000695347	DEP-STATE DEPARTMENT FOR IRRIGATION	KES	313,755,946.90
1000695358	CBK 165-STATE DEPT FOR IRRIGATION	KES	0.00
1000695366	DEV-STATE DEPARTMENT FOR IRRIGATION	KES	160,114,556.85
1000714174	STATE DEP FOR IRRIGAT EQUALISA FUND	KES	12,501,291.70
1000736488	COASTAL REG WATER SECUR CLIM RESILI	KES	289,922,330.70
1000737387	GERMAN FINANCIAL COOP KE SMALLH IRR	KES	12,609,700.00

  
**Joyce Nasieku**  
Authorised Signatory  
Banking Services Division

  
**Micah Nabori**  
Authorised Signatory  
Banking Services Division

				F.O 30
<b>COAST REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT</b>				
	D-110 (KWSCRCP)		2024/2025	
<b>BANK RECONCILIATION STATEMENT AS AT 30th JUNE 2025</b>				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				289,922,330.70
Less				
1. Payments in cashbook not yet recorded in bank statement		68,172,315.20		
(Unpresented Cheques)			68,172,315.20	
2. Receipts in bank statement not yet recorded in cashbook		-		
Add				
3. Payments in bank statement not yet recorded in casbook		-		
4. Receipts in cashbook not yet recorded in bank statement.		0.00	-	
Balance as per the cashbook.....				221,750,015.50
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.				
<b>Prepared By:</b>	ASS.ACCT	<i>Njuguna Felista</i>		
	Signature			
	.....			
	Date	10/7/2025		
	(All schedules are attached herewith)			
<b>Checked By:</b>	PA			
	Signature			
	.....			
	Date			
	(All schedules are attached herewith)			



**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 30/06/2025 TO 30/06/2025

Rundate : 25/08/2025

Runtime : 09:55:07

Customer Number : 167949

Account Number : 1000736488

Account Name : COASTAL REG WATER SECUR CLIM RESILI(KES)

Opening Balance : 302696484.2

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	30/06/2025	30/06/2025	FT25181PLTT8	Outward RTGS Payment MT 102	14.10	0.00	302,696,470.10
				0090003983			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003983			

				Withholding Tax			
2	30/06/2025	30/06/2025	FT251818PTHX	Outward RTGS Payment MT 102	14.30	0.00	302,696,455.80
				0090003945			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003945			
				Withholding Tax			
3	30/06/2025	30/06/2025	FT25181HDWDZ	Outward RTGS Payment MT 102	15.60	0.00	302,696,440.20
				0090004010			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004010			
				Withholding Tax			
4	30/06/2025	30/06/2025	FT251813BR7Y	Outward RTGS Payment MT 102	32.40	0.00	302,696,407.80
				0090004009			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			

				/REC/0090004009			
				Withholding Tax			
5	30/06/2025	30/06/2025	FT25181T2BQD	Outward RTGS Payment MT 102	44.10	0.00	302,696,363.70
				0090003991			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003991			
				Withholding Tax			
6	30/06/2025	30/06/2025	FT25181HKY23	Outward RTGS Payment MT 102	49.50	0.00	302,696,314.20
				0090003984			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003984			
				Withholding Tax			
7	30/06/2025	30/06/2025	FT25181LB7WL	Outward RTGS Payment MT 102	53.75	0.00	302,696,260.45
				0090003987			
				STATE DEPARTMENT FOR IRRIGATION:CBK			

				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003987			
				Withholding Tax			
8	30/06/2025	30/06/2025	FT251818DQYY	Outward RTGS Payment MT 102	56.25	0.00	302,696,204.20
				0090003986			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003986			
				Withholding Tax			
9	30/06/2025	30/06/2025	FT25181RQ7SW	Outward RTGS Payment MT 102	156.60	0.00	302,696,047.60
				0090003985			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003985			
				Withholding Tax			
10	30/06/2025	30/06/2025	FT25181SSWDD	Outward RTGS Payment MT 102	208.80	0.00	302,695,838.80
				0090003989			

				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003989			
				Withholding Tax			
11	30/06/2025	30/06/2025	FT25181FF4W5	Outward RTGS Payment MT 102	236.65	0.00	302,695,602.15
				0090003988			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003988			
				Withholding Tax			
12	30/06/2025	30/06/2025	FT25181Z105Q	Outward RTGS Payment MT 102	261.00	0.00	302,695,341.15
				0090003990			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090003990			
				Withholding Tax			
13	30/06/2025	30/06/2025	FT25181GVRPJ	Outward RTGS Payment MT 102	295.80	0.00	302,695,045.35

				0090004011			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004011			
				Withholding Tax			
14	30/06/2025	30/06/2025	FT251810ZK73	Outward RTGS Payment MT 102	450.00	0.00	302,694,595.35
				0090004022			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004022			
				Withholding Tax			
15	30/06/2025	30/06/2025	FT25181G2DD6	Outward RTGS Payment MT 102	730.80	0.00	302,693,864.55
				0090004013			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004013			
				Withholding Tax			

16	30/06/2025	30/06/2025	FT251818C5GM	Outward RTGS Payment MT 102	730.80	0.00	302,693,133.75
				0090004012			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004012			
				Withholding Tax			
17	30/06/2025	30/06/2025	FT2518165K7J	Outward RTGS Payment MT 102	20,548.00	0.00	302,672,585.75
				0090003935			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				Godfrey Wanyonyi Mulongo			
				/REC/0090003935			
				PV13001			
18	30/06/2025	30/06/2025	FT25181R8BGC	Outward RTGS Payment MT 102	23,946.10	0.00	302,648,639.65
				0090003931			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003931			

				PV13008			
19	30/06/2025	30/06/2025	FT251811JLMT	Outward RTGS Payment MT 102	25,200.00	0.00	302,623,439.65
				0090003944			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JOSEPH MUTISYA MUNGE			
				/REC/0090003944			
				PV12919			
20	30/06/2025	30/06/2025	FT25181ST9R6	Outward RTGS Payment MT 102	26,610.60	0.00	302,596,829.05
				0090003941			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0090003941			
				PV12889			
21	30/06/2025	30/06/2025	FT25181DHMMS	Outward RTGS Payment MT 102	28,571.10	0.00	302,568,257.95
				0090003936			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				Godfrey Wanyonyi Mulongo			

				/REC/0090003936			
				PV13005			
22	30/06/2025	30/06/2025	FT251816JM6C	Outward RTGS Payment MT 102	31,500.00	0.00	302,536,757.95
				0090004017			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JOSEPH G MACHUA			
				/REC/0090004017			
				PV12121			
23	30/06/2025	30/06/2025	FT25181XRVLZ	Outward RTGS Payment MT 103	31,500.00	0.00	302,505,257.95
				0090003942			
				STATE DEPARTMENT FOR IRRIGATION:999999			
				Dennis Maraga Ratemo			
				0090003942			
				PV12917			
24	30/06/2025	30/06/2025	FT251813W3XV	Outward RTGS Payment MT 102	31,500.00	0.00	302,473,757.95
				0090003934			
				STATE DEPARTMENT FOR IRRIGATION:CBK			

				ISAAC MALOMBE			
				/REC/0090003934			
				PV12915			
25	30/06/2025	30/06/2025	FT2518150YYT	Outward RTGS Payment MT 102	33,000.00	0.00	302,440,757.95
				0090004018			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				SIMON MWANGI KIBACHIO			
				/REC/0090004018			
				PV12314			
26	30/06/2025	30/06/2025	FT25181R24PC	Outward RTGS Payment MT 102	36,902.10	0.00	302,403,855.85
				0090003940			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0090003940			
				PV12855			
27	30/06/2025	30/06/2025	FT25181M6QT2	Outward RTGS Payment MT 102	40,388.40	0.00	302,363,467.45
				0090003927			

				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003927			
				PV12907			
28	30/06/2025	30/06/2025	FT251813RD7S	Outward RTGS Payment MT 102	44,100.00	0.00	302,319,367.45
				0090003962			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				SAMUEL MULI KIMONDIU			
				/REC/0090003962			
				PV12837			
29	30/06/2025	30/06/2025	FT251812T1TY	Outward RTGS Payment MT 102	44,800.00	0.00	302,274,567.45
				0090003954			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				SAMSON WAMBUGU NDUNGU			
				/REC/0090003954			
				CR5588182			
30	30/06/2025	30/06/2025	FT251812LWYK	Outward RTGS Payment MT 102	44,800.00	0.00	302,229,767.45

				0090003947			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				VINCENT MASAKA NYANG'AU			
				/REC/0090003947			
				CR5588184			
31	30/06/2025	30/06/2025	FT25181D2L0Y	Outward RTGS Payment MT 102	44,800.00	0.00	302,184,967.45
				0090003961			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				MOHAMED HUSSEIN SULEIMAN			
				/REC/0090003961			
				CR5588183			
32	30/06/2025	30/06/2025	FT25181HCD9D	Outward RTGS Payment MT 102	44,800.00	0.00	302,140,167.45
				0090003960			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				MOHAMED HUSSEIN SULEIMAN			
				/REC/0090003960			
				PV12822			

33	30/06/2025	30/06/2025	FT251810T4FK	Outward RTGS Payment MT 102	44,800.00	0.00	302,095,367.45
				0090003938			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				AKHAL SCHOLASTICAH LORUA			
				/REC/0090003938			
				CR5588181			
34	30/06/2025	30/06/2025	FT25181VCB40	Outward RTGS Payment MT 102	46,020.00	0.00	302,049,347.45
				0090003957			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				ANASTASIA KANINI MUTISYA			
				/REC/0090003957			
				PV12999			
35	30/06/2025	30/06/2025	FT251810PZXW	Outward RTGS Payment MT 102	46,701.15	0.00	302,002,646.30
				0090003981			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				LAICAN ENTERPRISES LIMITED			
				/REC/0090003981			

				PV12798			
36	30/06/2025	30/06/2025	FT2518118BFL	Outward RTGS Payment MT 102	47,347.70	0.00	301,955,298.60
				0090003943			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				LAICAN ENTERPRISES LIMITED			
				/REC/0090003943			
				PV12792			
37	30/06/2025	30/06/2025	FT2518113GMN	Outward RTGS Payment MT 102	50,853.25	0.00	301,904,445.35
				0090004008			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				Mictech Auto Garage Limited			
				/REC/0090004008			
				PV12536/1			
38	30/06/2025	30/06/2025	FT251813WPBN	Outward RTGS Payment MT 102	56,000.00	0.00	301,848,445.35
				0090003951			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				STEPHEN KARIUKI NYAGA			

				/REC/0090003951			
				CR5588180			
39	30/06/2025	30/06/2025	FT25181NTVVR	Outward RTGS Payment MT 102	58,382.60	0.00	301,790,062.75
				0090003958			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003958			
				PV12903			
40	30/06/2025	30/06/2025	FT25181WT86V	Outward RTGS Payment MT 102	58,382.60	0.00	301,731,680.15
				0090003959			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003959			
				PV12904			
41	30/06/2025	30/06/2025	FT25181GT31W	Outward RTGS Payment MT 102	61,000.00	0.00	301,670,680.15
				0090004019			
				STATE DEPARTMENT FOR IRRIGATION:CBK			

				SIMON MWANGI KIBACHIO			
				/REC/0090004019			
				PV12315			
42	30/06/2025	30/06/2025	FT25181XKVTX	Outward RTGS Payment MT 102	61,082.60	0.00	301,609,597.55
				0090003929			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003929			
				PV12909			
43	30/06/2025	30/06/2025	FT251813SNH7	Outward RTGS Payment MT 102	61,082.60	0.00	301,548,514.95
				0090003928			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003928			
				PV12908			
44	30/06/2025	30/06/2025	FT25181ZYNZ9	Outward RTGS Payment MT 102	61,082.60	0.00	301,487,432.35
				0090003925			

				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003925			
				PV12905			
45	30/06/2025	30/06/2025	FT25181RH37F	Outward RTGS Payment MT 102	61,082.60	0.00	301,426,349.75
				0090003926			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003926			
				PV12906			
46	30/06/2025	30/06/2025	FT25181KKFPD	Outward RTGS Payment MT 102	65,288.30	0.00	301,361,061.45
				0090003937			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				Godfrey Wanyonyi Mulongo			
				/REC/0090003937			
				PV13006			
47	30/06/2025	30/06/2025	FT25181ZGLKR	Outward RTGS Payment MT 102	66,776.75	0.00	301,294,284.70

				0090003963			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JAMES MUNGE NJAU			
				/REC/0090003963			
				PV12902			
48	30/06/2025	30/06/2025	FT25181YLG7Q	Outward RTGS Payment MT 102	67,200.00	0.00	301,227,084.70
				0090003948			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				FESTUS NGUMA KANI			
				/REC/0090003948			
				PV12825			
49	30/06/2025	30/06/2025	FT25181KFMQS	Outward RTGS Payment MT 102	67,200.00	0.00	301,159,884.70
				0090003939			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				VINCENT KABUTI			
				/REC/0090003939			
				PV12911			

50	30/06/2025	30/06/2025	FT25181TK9QN	Outward RTGS Payment MT 102	72,800.00	0.00	301,087,084.70
				0090003953			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				EPHANTUS KIMOTHO KIMANI			
				/REC/0090003953			
				CR5588179			
51	30/06/2025	30/06/2025	FT25181YQZ9H	Outward RTGS Payment MT 102	72,800.00	0.00	301,014,284.70
				0090003952			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				EPHANTUS KIMOTHO KIMANI			
				/REC/0090003952			
				PV12910			
52	30/06/2025	30/06/2025	FT25181N0S3Z	Outward RTGS Payment MT 102	76,176.80	0.00	300,938,107.90
				0090003933			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003933			

				PV13010			
53	30/06/2025	30/06/2025	FT25181N5N1Q	Outward RTGS Payment MT 102	78,400.00	0.00	300,859,707.90
				0090003949			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				ELLY YALUK ARUKULEM			
				/REC/0090003949			
				PV12817			
54	30/06/2025	30/06/2025	FT251816MXTL	Outward RTGS Payment MT 102	80,784.40	0.00	300,778,923.50
				0090003932			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003932			
				PV13009			
55	30/06/2025	30/06/2025	FT251817F3YJ	Outward RTGS Payment MT 102	84,000.00	0.00	300,694,923.50
				0090003955			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				MARY AMBASA LUSENO			

				/REC/0090003955			
				PV12914			
56	30/06/2025	30/06/2025	FT25181MQ1XV	Outward RTGS Payment MT 102	84,000.00	0.00	300,610,923.50
				0090003950			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				BEATRICE WANJA NGOTHO			
				/REC/0090003950			
				PV12918			
57	30/06/2025	30/06/2025	FT251811NZYQ	Outward RTGS Payment MT 102	100,130.50	0.00	300,510,793.00
				0090003930			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090003930			
				PV13002			
58	30/06/2025	30/06/2025	FT25181TWK7S	Outward RTGS Payment MT 103	105,565.55	0.00	300,405,227.45
				0090004016			
				STATE DEPARTMENT FOR IRRIGATION:999999			

				BRANDGEN INVESTMENTS			
				0090004016			
				PV12401/1			
59	30/06/2025	30/06/2025	FT25181PJMS	Outward RTGS Payment MT 102	146,220.90	0.00	300,259,006.55
				0090003979			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				ELICOM ENTERPRISES			
				/REC/0090003979			
				PV12797/1			
60	30/06/2025	30/06/2025	FT2518147HSB	Outward RTGS Payment MT 102	156,700.50	0.00	300,102,306.05
				0090003977			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				FELISTAS NYAKIO NJUGUNA			
				/REC/0090003977			
				PV12890			
61	30/06/2025	30/06/2025	FT25181JCDSH	Outward RTGS Payment MT 102	166,961.00	0.00	299,935,345.05
				0090003964			

				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JAMES MUNGE NJAU			
				/REC/0090003964			
				PV130012			
62	30/06/2025	30/06/2025	FT25181K36JV	Outward RTGS Payment MT 102	166,973.10	0.00	299,768,371.95
				0090003956			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				FELISTAS NYAKIO NJUGUNA			
				/REC/0090003956			
				PV12884			
63	30/06/2025	30/06/2025	FT2518100TK7	Outward RTGS Payment MT 102	178,250.25	0.00	299,590,121.70
				0090003980			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				Alfa Tango Travel Limited			
				/REC/0090003980			
				PV12799/1			
64	30/06/2025	30/06/2025	FT25181XJBPP	Outward RTGS Payment MT 103	183,273.50	0.00	299,406,848.20

				0090003982			
				STATE DEPARTMENT FOR IRRIGATION:999999			
				Hcubed Oasis Limited			
				0090003982			
				PV12803/1			
65	30/06/2025	30/06/2025	FT25181XKYXP	Outward RTGS Payment MT 102	510,233.40	0.00	298,896,614.80
				0090003975			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JAMES MUNGE NJAU			
				/REC/0090003975			
				PV12892			
66	30/06/2025	30/06/2025	FT25181YCP22	Outward RTGS Payment MT 102	648,991.20	0.00	298,247,623.60
				0090003976			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JAMES ODHIAMBO NGINJA			
				/REC/0090003976			
				PV13004			

67	30/06/2025	30/06/2025	FT25181CZX9K	Outward RTGS Payment MT 102	735,523.35	0.00	297,512,100.25
				0090003978			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				MILLICENT NINGOMA DZOMBO			
				/REC/0090003978			
				PV12912			
68	30/06/2025	30/06/2025	FT25181QZDC0	Outward RTGS Payment MT 102	811,239.00	0.00	296,700,861.25
				0090003974			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				GODWIN LIDAHULI SAKWA			
				/REC/0090003974			
				PV13003			
69	30/06/2025	30/06/2025	FT25181Q3H82	Outward RTGS Payment MT 102	919,404.20	0.00	295,781,457.05
				0090004005			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0090004005			

				PV12887			
70	30/06/2025	30/06/2025	FT25181J63ZJ	Outward RTGS Payment MT 103	1,466,187.95	0.00	294,315,269.10
				0090004021			
				STATE DEPARTMENT FOR IRRIGATION:999999			
				CFAO MOBILITY KENYA LIMITED			
				0090004021			
				PV13038/2			
71	30/06/2025	30/06/2025	FT25181GM3KS	Outward RTGS Payment MT 102	2,271,469.20	0.00	292,043,799.90
				0090004007			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0090004007			
				PV12893			
72	30/06/2025	30/06/2025	FT25181FC8MQ	Outward RTGS Payment MT 102	2,271,469.20	0.00	289,772,330.70
				0090004006			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				KIPROTICH LUKE TIREITO			

				/REC/0090004006			
				PV12891			
73	30/06/2025	30/06/2025	FT25181VQTKD	Local Cash Deposit Bulk	0.00	8,540.00	289,780,870.70
				263509090019810000000000			
74	30/06/2025	30/06/2025	FT25181B6M3J	Local Cash Deposit Bulk	0.00	9,900.00	289,790,770.70
				263505090019810000000000			
75	30/06/2025	30/06/2025	FT2518127XB0	Local Cash Deposit Bulk	0.00	15,760.00	289,806,530.70
				263507090019810000000000			
76	30/06/2025	30/06/2025	FT25181HSQ3T	Local Cash Deposit Bulk	0.00	17,800.00	289,824,330.70
				263506090019810000000000			
77	30/06/2025	30/06/2025	FT25181Y0JP2	Local Cash Deposit Bulk	0.00	98,000.00	289,922,330.70
				263508090019810000000000			
<b>Totals</b>					<b>12,924,153.50</b>	<b>150,000.00</b>	
<b>Closing Balance</b>						<b>289,922,330.70</b>	



**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 11/07/2025 TO 31/07/2025

Rundate : 25/08/2025

Runtime : 12:37:49

Customer Number : 167949

Account Number : 1000736488

Account Name : COASTAL REG WATER SECUR CLIM RESILI(KES)

Opening Balance : 238414427.3

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	11/07/2025	11/07/2025	FT25192HY72S	Outward RTGS Payment MT 102	13.45	0.00	238,414,413.85
				0090004339			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004339			

				Withholding Tax			
2	11/07/2025	11/07/2025	FT251926THP9	Outward RTGS Payment MT 102	26.35	0.00	238,414,387.50
				0090004337			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004337			
				Withholding Tax			
3	11/07/2025	11/07/2025	FT25192XQHN9	Outward RTGS Payment MT 102	26.90	0.00	238,414,360.60
				0090004292			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004292			
				Withholding Tax			
4	11/07/2025	11/07/2025	FT251922Y0BQ	Outward RTGS Payment MT 102	34.60	0.00	238,414,326.00
				0090004346			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			

				/REC/0090004346			
				Withholding Tax			
5	11/07/2025	11/07/2025	FT25192Q59MS	Outward RTGS Payment MT 102	96.00	0.00	238,414,230.00
				0090004291			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004291			
				Withholding Tax			
6	11/07/2025	11/07/2025	FT25192D3LLV	Outward RTGS Payment MT 102	261.00	0.00	238,413,969.00
				0090004289			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004289			
				Withholding Tax			
7	11/07/2025	11/07/2025	FT25192XNT7F	Outward RTGS Payment MT 102	730.80	0.00	238,413,238.20
				0090004290			
				STATE DEPARTMENT FOR IRRIGATION:CBK			

				PUBLIC PROCUREMENT REGULATORY AUTHO			
				/REC/0090004290			
				Withholding Tax			
8	11/07/2025	11/07/2025	FT25192VZW1M	Outward RTGS Payment MT 102	43,790.15	0.00	238,369,448.05
				0090004341			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				SWIFTAIR TRAVELS			
				/REC/0090004341			
				PV12800/1			
9	11/07/2025	11/07/2025	FT25192JLXJM	Outward RTGS Payment MT 102	84,896.00	0.00	238,284,552.05
				0090004342			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JOHN GACHOYA MUGO			
				/REC/0090004342			
				PV13315			
10	11/07/2025	11/07/2025	FT25192TCXB8	Outward RTGS Payment MT 102	87,294.85	0.00	238,197,257.20
				0090004335			

				STATE DEPARTMENT FOR IRRIGATION:CBK			
				Kaylan Tours And Travel Limited			
				/REC/0090004335			
				PV13187			
11	11/07/2025	11/07/2025	FT25192YD439	Outward RTGS Payment MT 102	89,125.10	0.00	238,108,132.10
				0090004299			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				SWIFTAIR TRAVELS			
				/REC/0090004299			
				PV13183/1			
12	11/07/2025	11/07/2025	FT25192JTYPJ	Outward RTGS Payment MT 102	112,000.00	0.00	237,996,132.10
				0090004348			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				ENOCK ONCHWANG'I OMWERI			
				/REC/0090004348			
				PV13215			
13	11/07/2025	11/07/2025	FT25192CYV17	Outward RTGS Payment MT 102	112,761.60	0.00	237,883,370.50

				0090004345			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				GWENDO AUTO REPAIRS			
				/REC/0090004345			
				PV13412			
14	11/07/2025	11/07/2025	FT25192F7QGW	Outward RTGS Payment MT 102	121,280.00	0.00	237,762,090.50
				0090004300			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				JOHN GACHOYA MUGO			
				/REC/0090004300			
				PV13314/1			
15	11/07/2025	11/07/2025	FT2519235NSK	Outward RTGS Payment MT 102	303,904.00	0.00	237,458,186.50
				0090004286			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				MWANASHA RAMADHANI MWABUDZO			
				/REC/0090004286			
				PV13363			

16	11/07/2025	11/07/2025	FT2519247TQF	Outward RTGS Payment MT 103	359,444.00	0.00	237,098,742.50
				0090004343			
				STATE DEPARTMENT FOR IRRIGATION:999999			
				CRESTWOOD LOGISTICS LTD			
				0090004343			
				PV13374			
17	11/07/2025	11/07/2025	FT25192H7BHD	Outward RTGS Payment MT 102	811,239.00	0.00	236,287,503.50
				0090004284			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				GODWIN LIDAHULI SAKWA			
				/REC/0090004284			
				PV13320			
18	11/07/2025	11/07/2025	FT25192D9XP1	Outward RTGS Payment MT 102	2,271,469.20	0.00	234,016,034.30
				0090004285			
				STATE DEPARTMENT FOR IRRIGATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0090004285			

				PV13324			
19	11/07/2025	11/07/2025	FT251922FD0K	Local Cash Deposit Bulk	0.00	45,000.00	234,061,034.30
				263512090019810000000000			
20	14/07/2025	14/07/2025	FT251958VL9K	Payment Authority	450.00	0.00	234,060,584.30
				PA133574			
21	14/07/2025	14/07/2025	FT25195FX7RV	Outward RTGS Payment MT 103	168,000.00	0.00	233,892,584.30
				0090004353			
				STATE DEPARTMENT FOR IRRIGATION:999999			
				MICHAEL OBIERO NGOLO			
				0090004353			
				PV13382			
22	14/07/2025	14/07/2025	FT251958VL9K	Payment Authority	12,142,568.80	0.00	221,750,015.50
				PA133574			
<b>Totals</b>					<b>16,709,411.80</b>	<b>45,000.00</b>	
<b>Closing Balance</b>							<b>221,750,015.50</b>



REPUBLIC OF KENYA  
MINISTRY OF WATER, SANITATION AND IRRIGATION

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**MWSI/SDI/BOS/2023/2024/2**

**27<sup>th</sup> June 2025**

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

**RE: BOARD OF SURVEY FINANCIAL YEAR 2024-2025**


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

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

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

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

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

  
**CPA Ephantus Kimotho**  
**PRINCIPAL SECRETARY**

Date.01/07/2025

Report of the Board of Survey on the Cash and Bank Balances of 2024/2025 for Coastal Region Water Security and Climate Resilience AC.No.1000736488 at as at the close of business on 30/6/2025

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

Daniel Odera - D/MWHS - CHAIRMAN  
 Daniel Kihara - SCFO - MEMBER  
 Wesley K. Yegon - P/ACCT - MEMBER

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

as the following cash was produced: -

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

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

Cash on hand .. .. .	Sh. 0.00.
Bank balance .. .. .	Sh. 221,750,015.50

The Bank Certificate of Balance showed a sum of Sh. 289,922,330.70

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

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

*Dhambor*

Chairman

*[Signature]*  
 11/7/25 Members of the Board 01/07/2025

Date 01/07/2025

**LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND**

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

28 29

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

**Credit No.: IDA LOAN NO. CREDIT NO.5543-KE**

**Bank Account No.: 1000263954 Held with CENTRAL BANK OF KENYA**

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		44,493,339.58
	<b>Less:</b>		
2	Total amount documented		41,077,914.58
<b>3</b>	<b>Outstanding amount to be documented</b>		<b>3,415,425.00</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as as 30 June 2025		104.40
5	Amounts claimed but not credited as at 30 June 2025		-
6	Amounts withdrawn and not claimed		<b>3,415,320.60</b>
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
<b>9</b>	<b>Total advance to Special Account Year ended 30 June 2025</b>		<b>3,415,425.00</b>

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

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

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

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

**DATE: 05-08-2025**

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2025</b>
Account No.	<b>1000263954</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>COAST REG WAT SEC &amp; CL RES PRJ-5543</b>
Credit Agreement	
Currency	<b>USD</b>

**Part A - Account Activity**

Beginning balance of 1st July, 2024 as per C.B.K. Ledger Account	<b>1,725,469.01</b>
---	---------------------

**Add:**

Total Amount deposited by World Bank	<b>7,954,735.39</b>
--------------------------------------	---------------------

Total Interest earnings if deposited in account	-----
---	-------

Total amount refunded to cover ineligible expenditure	-----
--	-------

**Deduct:**

Total amount withdrawn	<b>9,680,100.00</b>
------------------------	---------------------

Total service charges if not included above in amount withdrawn	-----
--	-------

Ending balance on 30th June,2025	<b>104.40</b>
----------------------------------	---------------

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: *[Signature]*

DATE: **14/07/2025**

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: *[Signature]*

DATE: **05-08-2025**

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

Run Date: 03/07/2025 Run Time: 15:49:21  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O. BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2024 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000263954

ACCOUNT TITLE : COAST REG WAT SEC & CL RES PRJ-5543  
 30/06/2025

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			1,725,469.01			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	13/08/2024	FT24226LD8G8:1	PA131328	-1,725,400.00	0.00	69.01
2	14/08/2024	FT2422719B0K:1	FUNDING	0.00	1,669,212.09	1669281.1
3	28/08/2024	FT242414CSR7:1	PA136407	-1,669,200.00	0.00	81.1
4	03/12/2024	FT24338JC1BP:1	PROJECT FUNDING	0.00	3,385,421.28	3385502.38
5	10/12/2024	FT24345QDW0F:1	PA136475	-3,385,400.00	0.00	102.38
6	29/01/2025	FT25029DH5R4:1	PROJECT FUNDING	0.00	2,900,102.02	2900204.4
7	18/02/2025	FT25049BWVCV:1	PA138327	-2,900,100.00	0.00	104.4
				CLOSING BALANCE : 104.4		

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT.OF.ACCT EPRM

[More Options](#)  [Clear Selection](#)

- Account equals ▼ 1000263954
- Statement From equals ▼ 20240701
- Statement To equals ▼ 20250630

TAM E STMT.OF.ACCT EPRM



**Loan:** IDA 55430 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P145559 - Coastal Region Water Security and Climate Resilience Project

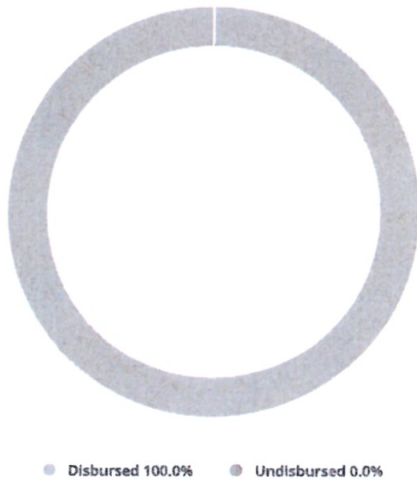
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**Important Dates**

Approval	Signing	Commitment Charges Start Date	Effective	First Repayment	Closing	Application Deadline	Last Repayment
16-Dec-2014	13-Jan-2015	14-Mar-2015	11-May-2015	15-Apr-2021	31-Jan-2027	31-May-2027	15-Oct-2052

Currency of Commitment : XDR

Show amounts in XDR



**Loan Information (XDR)**

Signed Amount	131,800,000.00
Cancelled	57,600,000.00
Disbursed	74,181,231.73
Undisbursed	18,768.27
Special Commitments	0.00
Funds Available	18,768.27

**Funds Available (XDR)**

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>18,768.27</b>

Last Bill, IDA 55430, due on 15-Apr-2025

1,049,743.86

**Retroactive Available**

Retroactive Limit 1,049,743.86

Retroactive Disbursed 0.00

Period of Retroactivity 31-Dec-2013 to 12-Jan-2015

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
15-Apr-2025	XDR	1,321,589.45

	63,746,856.73		0.75 %		0.00 %
	<b>Principal Outstanding</b>		<b>Total Charges</b>		<b>Net Commitment Fee</b>
Disbursed	74,181,231. 73	Service Charge	0.75 %	Commitment Fee	0.50 %
Repaid	10,434,375. 00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	10,434,375. .00				

## USD Equivalentents

Original Approved Amount	200,000,000.00
Current Undisbursed	25,646.09
Historical Disbursed	100,455,921.28

## Reference Information

Lending Instrument :	IPF - Investment Project Financing		
Loan Type :	IDA - IDA Credit		
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya	Maturity Type :	IDA6_38
Loan Term :	38 Years	Maturity Profile :	STANDARD
Grace Period :	6 Years		



**Loan:** IDA 55430 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P145559 - Coastal Region Water Security and Climate Resilience Project

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Withdrawal Applications

Disbursement Milestone

<b>Loan Approval Date</b> 16-Dec-2014	<b>Loan Signing Date</b> 13-Jan-2015	<b>Loan Made Effective</b> 11-May-2015	<b>Authorized Signatories Submitted to WB</b> 19-Jun-2025	<b>Authorized Signatories Approved</b> 19-Jun-2025	<b>Loan is Ready for Disbursing Online</b> 22-Jul-2025
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Submit Withdrawal Application

Transaction List

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Filter by DA-A Paid Summary Value Date

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 94	DA-A	Completed	USD	1,686,896.02	7	USD	1,686,896.02	14-Jul-2025	21-Jul-2025	Borrower	21-Jul-2025
WA 87	DA-A	Completed	USD	2,900,102.02	CAT 4	USD	2,900,102.02	28-Jan-2025	28-Jan-2025	Borrower	28-Jan-2025
WA 80 R	DA-A	Completed	USD	3,385,421.28	CAT 4	USD	3,385,421.28	28-Nov-2024	02-Dec-2024	Borrower	02-Dec-2024
WA 80	DA-A	Completed	USD	3,385,451.28	CAT 4	USD	3,385,451.28	15-Oct-2024	16-Oct-2024	Borrower	16-Oct-2024
WA 73	DA-A	Completed	USD	1,669,212.09	CAT 4	USD	1,669,212.09	09-Aug-2024	13-Aug-2024	Borrower	13-Aug-2024
WA 70	DA-A	Completed	USD	1,725,468.36	CAT 4	USD	1,725,468.36	20-Jun-2024	21-Jun-2024	Borrower	21-Jun-2024
WA 62	DA-A	Completed	USD	1,321,808.48	CAT 4	USD	1,321,808.48	18-Mar-2024	21-Mar-2024	Borrower	21-Mar-2024
WA 56	DA-A	Completed	USD	689,521.17	CAT 4	USD	689,521.17	04-Dec-2023	05-Dec-2023	Borrower	05-Dec-2023
WA 52	DA-A	Completed	USD	2,947,250.85	CAT 4	USD	2,947,250.85	07-Sep-2023	14-Sep-2023	Borrower	14-Sep-2023
WA 49	DA-A	Completed	USD	1,699,811.66	Multiple	USD	1,699,811.66	27-Jun-2023	30-Jun-2023	Borrower	30-Jun-2023
WA 43	DA-A	Completed	USD	1,080,169.36	CAT 5	USD	1,080,169.36	23-Feb-2023	27-Feb-2023	Borrower	27-Feb-2023
WA 42	DA-A	Completed	USD	1,919,134.68	CAT 5	USD	1,919,134.68	05-Dec-2022	07-Dec-2022	Borrower	07-Dec-2022
WA 39	DA-A	Completed	USD	2,256,414.63	CAT 5	USD	2,256,414.63	15-Aug-2022	16-Aug-2022	Borrower	16-Aug-2022
WA 36	DA-A	Completed	USD	555,829.50	Multiple	USD	555,829.50	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 35	DA-A	Completed	USD	1,100,928.01	CAT 4	USD	1,100,928.01	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA 31	DA-A	Completed	USD	1,253,773.93	CAT 4	USD	1,253,773.93	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA 30	DA-A	Completed	USD	1,097,789.20	CAT 4	USD	1,097,789.20	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021
WA 29	DA-A	Completed	USD	1,658,927.88	CAT 4	USD	1,658,927.88	21-May-2021	21-May-2021	Borrower	21-May-2021
WA 27	DA-A	Completed	USD	1,633,487.47	Multiple	USD	1,633,487.47	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 26	DA-A	Completed	USD	828,585.17	3	USD	828,585.17	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020
WA 25	DA-A	Completed	USD	1,103,964.52	Multiple	USD	1,103,964.52	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020
WA 24	DA-A	Completed	USD	381,885.58	Multiple	USD	381,885.58	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020
WA 23	DA-A	Completed	USD	1,558,184.67	Multiple	USD	1,558,184.67	25-Mar-2020	26-Mar-2020	Borrower	26-Mar-2020

## eBusiness

Application						Paid					
WA 22	DA-A	Completed	USD	844,595.40	Multiple	USD	844,595.40	12-Feb-2020	13-Feb-2020	Borrower	13-Feb-2020
WA 18	DA-A	Completed	USD	130,505.65	Multiple	USD	130,505.65	15-Jan-2020	15-Jan-2020	Borrower	15-Jan-2020
WA 17	DA-A	Completed	USD	1,291,636.17	Multiple	USD	1,291,636.17	10-Sep-2019	10-Sep-2019	Borrower	10-Sep-2019
WA 16	DA-A	Completed	USD	656,875.66	Multiple	USD	656,875.66	11-Apr-2019	12-Apr-2019	Borrower	12-Apr-2019
WA 15	DA-A	Completed	USD	38,143.52	Multiple	USD	38,143.52	14-Jan-2019	15-Jan-2019	Borrower	15-Jan-2019
WA 10	DA-A	Completed	USD	306,350.21	Multiple	USD	306,350.21	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 11	DA-A	Completed	USD	1,305,218.57	Multiple	USD	1,305,218.57	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 9	DA-A	Completed	USD	587,088.41	Multiple	USD	587,088.41	18-Jun-2018	19-Jun-2018	Borrower	19-Jun-2018
WA 5	DA-A	Completed	USD	844,780.18	Multiple	USD	844,780.18	22-Jan-2018	23-Jan-2018	Borrower	23-Jan-2018
WA 4	DA-A	Completed	USD	228,598.17	Multiple	USD	228,598.17	22-Jan-2018	23-Jan-2018	Borrower	23-Jan-2018
WA 3	DA-A	Completed	USD	389,441.11	Multiple	USD	389,441.11	08-Sep-2017	11-Sep-2017	Borrower	11-Sep-2017
WA 2	DA-A	Completed	USD	0.00	3	USD	0.00	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017
WA 01	DA-A	Completed	USD	3,415,455.00	DA-A	USD	3,415,455.00	20-Jan-2016	25-Jan-2016	Borrower	25-Jan-2016

**Loan:** IDA 55430 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P145559 - Coastal Region Water Security and Climate Resilience Project

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**Designated Account Detail- DA-A**

**Account Details**

Account Holder	COAST REGION WATER SECURITY AND	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXXX	Current Authorized Allocation	5,000,000.00
Account Number	XXXXXXXX54	Associated Categories	1 - (Gd,Wk,Ncs,Cs,Trn,Sub-grnts,Opc,PrtA) 2 - (Gd,Wk,Ncs,Cs,Trn,Sub-grnts,Opc,PrtB) 3 - (Gd, Cs,Trn,Opc Prt C) 4 - (Gds, wks, Cs, Ncs, Trn, & OC PtA excl Sb Grts Pt A.2) 5 - (Gds, wks, Cs, Ncs, Trn, & OC Pt B excl Sb Grts Pt B.3) 6 - (Sub-grants under Part A.2 and Part B.3 of the Project) 7 - (Gds, Wks P A1 of the PJT) 8 - (Gds, Wks, N/CS,T, OC 4 P A PJT) 9 - (Gds, Wks, N/CS,T,OC 4 P B of PJT)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

**Transaction Details**

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

Total Deposits Less Refunds	44,493,339.58
Documented	41,077,914.58
Outstanding Balance	3,415,425.00
Waived Documentation Amount	0.00
Transaction in Process	0.00



**Loan:** IDA 55430 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P145559 - Coastal Region Water Security and Climate Resilience Project

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Withdrawal Applications

Disbursement Milestone					
Loan Approval Date 16-Dec-2014	Loan Signing Date 13-Jan-2015	Loan Made Effective 11-May-2015	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 22-Jul-2025

Submit Withdrawal Application

Transaction List

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Filter by DA-A Documented Data Value Date

Search

Application						Paid		Date received	Value Date	Logged by	Last Updated
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount				
WA 94	DA-A	Completed	USD	1,686,896.02	7	USD	1,686,896.02	14-Jul-2025	21-Jul-2025	Borrower	21-Jul-2025
WA 87	DA-A	Completed	USD	2,900,102.02	CAT 4	USD	2,900,102.02	28-Jan-2025	28-Jan-2025	Borrower	28-Jan-2025
WA 80 R	DA-A	Completed	USD	3,385,421.28	CAT 4	USD	3,385,421.28	28-Nov-2024	02-Dec-2024	Borrower	02-Dec-2024
WA 80r	DA-A	Rejected by eSignatory	USD	3,385,421.28	4		0.00	21-Nov-2024		James Munge	28-Nov-2024
WA 80	DA-A	Completed	USD	3,385,451.28	CAT 4	USD	3,385,451.28	15-Oct-2024	16-Oct-2024	Borrower	16-Oct-2024
WA 73	DA-A	Completed	USD	1,669,212.09	CAT 4	USD	1,669,212.09	09-Aug-2024	13-Aug-2024	Borrower	13-Aug-2024
WA 70	DA-A	Completed	USD	1,725,468.36	CAT 4	USD	1,725,468.36	20-Jun-2024	21-Jun-2024	Borrower	21-Jun-2024
WA 62	DA-A	Completed	USD	1,321,808.48	CAT 4	USD	1,321,808.48	18-Mar-2024	21-Mar-2024	Borrower	21-Mar-2024
WA 56	DA-A	Completed	USD	689,521.17	CAT 4	USD	689,521.17	04-Dec-2023	05-Dec-2023	Borrower	05-Dec-2023
WA 52	DA-A	Completed	USD	2,947,250.85	CAT 4	USD	2,947,250.85	07-Sep-2023	14-Sep-2023	Borrower	14-Sep-2023
WA 49	DA-A	Completed	USD	1,699,811.66	CAT 6	USD	1,440,000.00	27-Jun-2023	30-Jun-2023	Borrower	30-Jun-2023
WA 49	DA-A	Completed	USD	1,699,811.66	CAT 5	USD	259,811.66	27-Jun-2023	30-Jun-2023	Borrower	30-Jun-2023
WA 43	DA-A	Completed	USD	1,080,169.36	CAT 5	USD	1,080,169.36	23-Feb-2023	27-Feb-2023	Borrower	27-Feb-2023
WA 42	DA-A	Completed	USD	1,919,134.68	CAT 5	USD	1,919,134.68	05-Dec-2022	07-Dec-2022	Borrower	07-Dec-2022
WA 39	DA-A	Completed	USD	2,256,414.63	CAT 5	USD	2,256,414.63	15-Aug-2022	16-Aug-2022	Borrower	16-Aug-2022
WA 36	DA-A	Completed	USD	555,829.50	CAT 4	USD	276,162.20	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 36	DA-A	Completed	USD	555,829.50	3	USD	233,856.52	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 36	DA-A	Completed	USD	555,829.50	2	USD	45,810.78	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 35	DA-A	Completed	USD	1,100,928.01	CAT 4	USD	1,100,928.01	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA 33	DA-A	Deleted	USD	26,640,422.25	4		0.00	16-Nov-2021		James Munge	22-Nov-2021
WA 31	DA-A	Completed	USD	1,253,773.93	CAT 4	USD	1,253,773.93	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA 30	DA-A	Completed	USD	1,097,789.20	CAT 4	USD	1,097,789.20	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021
WA 29	DA-A	Completed	USD	1,658,927.88	CAT 4	USD	1,658,927.88	21-May-2021	21-May-2021	Borrower	21-May-2021

Application						Paid					
WA 27	DA-A	Completed	USD	1,633,487.47	CAT 4	USD	958,097.09	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 27	DA-A	Completed	USD	1,633,487.47	3	USD	649,738.59	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 27	DA-A	Completed	USD	1,633,487.47	2	USD	25,651.79	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 26	DA-A	Completed	USD	828,585.17	3	USD	828,585.17	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020
WA 25	DA-A	Completed	USD	1,103,964.52	3	USD	838,903.31	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020
WA 25	DA-A	Completed	USD	1,103,964.52	2	USD	151,874.53	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020
WA 25	DA-A	Completed	USD	1,103,964.52	1	USD	113,186.68	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020
WA 24	DA-A	Completed	USD	381,885.58	CAT 4	USD	142,825.36	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020
WA 24	DA-A	Completed	USD	381,885.58	3	USD	160,111.41	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020
WA 24	DA-A	Completed	USD	381,885.58	2	USD	78,948.81	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020
WA 23	DA-A	Completed	USD	1,558,184.67	CAT 4	USD	1,059,123.85	25-Mar-2020	26-Mar-2020	Borrower	26-Mar-2020
WA 23	DA-A	Completed	USD	1,558,184.67	3	USD	278,064.96	25-Mar-2020	26-Mar-2020	Borrower	26-Mar-2020
WA 23	DA-A	Completed	USD	1,558,184.67	2	USD	220,995.86	25-Mar-2020	26-Mar-2020	Borrower	26-Mar-2020
WA 22	DA-A	Completed	USD	844,595.40	CAT 4	USD	144,490.05	12-Feb-2020	13-Feb-2020	Borrower	13-Feb-2020
WA 22	DA-A	Completed	USD	844,595.40	3	USD	548,665.87	12-Feb-2020	13-Feb-2020	Borrower	13-Feb-2020
WA 22	DA-A	Completed	USD	844,595.40	2	USD	151,439.48	12-Feb-2020	13-Feb-2020	Borrower	13-Feb-2020
WA 18	DA-A	Completed	USD	130,505.65	3	USD	19,831.06	15-Jan-2020	15-Jan-2020	Borrower	15-Jan-2020
WA 18	DA-A	Completed	USD	130,505.65	2	USD	58,519.02	15-Jan-2020	15-Jan-2020	Borrower	15-Jan-2020
WA 18	DA-A	Completed	USD	130,505.65	1	USD	52,155.57	15-Jan-2020	15-Jan-2020	Borrower	15-Jan-2020
WA 17	DA-A	Completed	USD	1,291,636.17	3	USD	459,226.36	10-Sep-2019	10-Sep-2019	Borrower	10-Sep-2019
WA 17	DA-A	Completed	USD	1,291,636.17	2	USD	149,210.40	10-Sep-2019	10-Sep-2019	Borrower	10-Sep-2019
WA 17	DA-A	Completed	USD	1,291,636.17	1	USD	683,199.41	10-Sep-2019	10-Sep-2019	Borrower	10-Sep-2019
WA 16	DA-A	Completed	USD	656,875.66	3	USD	181,157.51	11-Apr-2019	12-Apr-2019	Borrower	12-Apr-2019
WA 16	DA-A	Completed	USD	656,875.66	2	USD	367,538.19	11-Apr-2019	12-Apr-2019	Borrower	12-Apr-2019
WA 16	DA-A	Completed	USD	656,875.66	1	USD	108,179.96	11-Apr-2019	12-Apr-2019	Borrower	12-Apr-2019
WA 15	DA-A	Completed	USD	38,143.52	2	USD	29,128.62	14-Jan-2019	15-Jan-2019	Borrower	15-Jan-2019
WA 15	DA-A	Completed	USD	38,143.52	1	USD	9,014.90	14-Jan-2019	15-Jan-2019	Borrower	15-Jan-2019
WA 11	DA-A	Completed	USD	1,305,218.57	3	USD	189,438.37	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 10	DA-A	Completed	USD	306,350.21	3	USD	144,820.00	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 10	DA-A	Completed	USD	306,350.21	2	USD	88,705.05	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 11	DA-A	Completed	USD	1,305,218.57	2	USD	563,971.69	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 11	DA-A	Completed	USD	1,305,218.57	1	USD	551,808.51	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 10	DA-A	Completed	USD	306,350.21	1	USD	72,825.16	17-Aug-2018	21-Aug-2018	Borrower	21-Aug-2018
WA 9	DA-A	Completed	USD	587,088.41	3	USD	152,057.04	18-Jun-2018	19-Jun-2018	Borrower	19-Jun-2018
WA 9	DA-A	Completed	USD	587,088.41	2	USD	358,853.54	18-Jun-2018	19-Jun-2018	Borrower	19-Jun-2018
WA 9	DA-A	Completed	USD	587,088.41	1	USD	76,177.83	18-Jun-2018	19-Jun-2018	Borrower	19-Jun-2018
WA 5	DA-A	Completed	USD	844,780.18	3	USD	529,255.26	22-Jan-2018	23-Jan-2018	Borrower	23-Jan-2018
WA 4	DA-A	Completed	USD	228,598.17	2	USD	121,251.71	22-Jan-2018	23-Jan-2018	Borrower	23-Jan-2018
WA 5	DA-A	Completed	USD	844,780.18	1	USD	315,524.92	22-Jan-2018	23-Jan-2018	Borrower	23-Jan-2018

Application						Paid					
WA 4	DA-A	Completed	USD	228,598.17	1	USD	107,346.46	22-Jan-2018	23-Jan-2018	Borrower	23-Jan-2018
WA 3	DA-A	Completed	USD	389,441.11	3	USD	322,463.95	08-Sep-2017	11-Sep-2017	Borrower	11-Sep-2017
WA 3	DA-A	Completed	USD	389,441.11	1	USD	66,977.16	08-Sep-2017	11-Sep-2017	Borrower	11-Sep-2017
WA 2	DA-A	Completed	USD	30.00	3	USD	30.00	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017

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

**Credit No.: IDA LOAN NO. CREDIT NO.5543-KE**

**Bank Account No.: 1000263954 Held with CENTRAL BANK OF KENYA**

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			34,851,623.17
	<b>Less:</b>			
2	Total amount documented			31,436,198.17
<b>3</b>	<b>Outstanding amount to be documented</b>			<b>3,415,425.00</b>
	<b>Represented by:</b>			
4	Ending Special account Balance as as 30 June 2024			1,725,469.01
5	Amounts claimed but not credited as at 30 June 2024			-
6	Amounts withdrawn and not claimed			<b>1,689,955.99</b>
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
<b>9</b>	<b>Total advance to Special Account Year ended 30 June 2024</b>			<b>3,415,425.00</b>

Discrepancy between total appearing on line 3 and 9

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**Notes:**

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

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

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

**DATE:**