




Enhancing Accountability



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THE AUDITOR-GENERAL

ON

**COASTAL REGION WATER SECURITY AND
CLIMATE RESILIENCE PROJECT
(IDA CR. NO.5543-KE)**

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

**MINISTRY OF WATER, SANITATION
AND IRRIGATION**



COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT


MINISTRY OF WATER & SANITATION AND IRRIGATION

PROJECT CREDIT NUMBER 5543-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2021	
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ISSUED 23 FEB 2021

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 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 increase access to water and sanitation in Kwale County.

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

The address of its registered office is:

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

The project also has offices/branches as follows:

- Mombasa-Imara House
- Kwale County Government
- Coast Development Authority

Contacts: The following are the project contacts

Telephone: (254) 2716103
E-mail: infor@kwscrp.org
Website: www.kwscrp.go.ke

1.2 Project Information

Project Start Date:	The project start date is 11 th May 2015
Project End Date:	The project end date is 31 st December 2021
Project Manager:	The project manager is Eng. Simon G. Mwangi
Project Sponsor:	The project sponsor is Ministry of Water & Sanitation and Irrigation.

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water & Sanitation and Irrigation
Project number	Credit No. 5543-KE
Strategic goals of the project	The strategic goals of the project are as follows: (i) To sustainably increase bulk water supply to Mombasa County and

	Kwale County (ii) To increase access to water and sanitation in Kwale County
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\$ 200 million as indicated below and is to be implemented over seven years. <ul style="list-style-type: none"> • IDA (USD 200M), The project has three categories as per the Financing Agreement Category 1 Goods, works, non-consulting services, consultants' services, Training, Sub-grants and operation Costs for Part A, Category 2: Goods, works, non-consulting services, consultants' services, Training, Sub-grants and operation Costs for Part B Category 3: Goods, works, non-consulting services, consultants' services, Training, Sub-grants and operation Costs for Part C.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Component 1: Mwache Dam and related infrastructure, <ul style="list-style-type: none"> SC1.1 Civil Works and related infrastructure SC1.2 Mwache Catchment Management (ii) Component 2 Kwale County Development <ul style="list-style-type: none"> SC2.1 Kwale Water Supply SC2.2 Kwale Sanitation Investment SC2.3 Kwale Livelihood Improvement CS2.4 Kwale Pilot Irrigation (iii) Support for Project Implementation
Project duration	The Project is for duration of six years from 2015 to 2021

1.4 Bankers

The following are the bankers for the current year:

- (i) Designated Account
Central Bank of Kenya

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Account No. 1000263954
Head Office, Haile Selassie Avenue,
P.O Box 6000-00200 Nairobi.

(ii) Project Accounts

Central Bank of Kenya
Account No. 1000336522
Head Office, Haile Selassie Avenue,

Kenya Commercial Bank
Account No. 118046446
Ukunda, Kwale.

Equity Bank
Account No. 1560267200967
Moi Avenue, Mombasa

1.5 Auditors

The project is audited by

The Auditor General,
Office of the Auditor General (OAG).
Anniversary Tower, University Way
P.O Box 30084 Nairobi.

1.6 Roles and Responsibilities

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

1.7 Funding summary

The project is funded by the Government of Kenya (GOK) and the International Development Association (IDA). Originally, the project was financed through a US\$ 200 million IDA credit that was later revised to US\$ 244.56 million (IDA US\$ 105.00 m and GoK US\$ 139.56 m) following

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project restructuring in March 2019. The changes in project financing structure were confirmed in the amended Project Financing Agreement signed on 27th March 2020. The status of project funding is summarized in the table below:

Source of funds	Donor Commitment-		Amount received to date – (30 June 2020)		Undrawn balance to date (30 June 2020)	
	Donor currency	KShs	Donor currency		Donor currency	KShs
	(A)	(A')	(B)		(A)	(A')
Loan						
IDA	\$105,000,000	10,500,000,000	\$9,883,444	995,310,750	\$95,116,556	9,504,689,250
GoK	\$139,560,000	13,956,000,000	-	-	\$139,560,000	13,956,000,000
Total	\$244,560,000	24,456,000,000	\$9,883,441	995,310,750	\$234,676,556	23,460,689,250

1.8 Summary of Overall Project Performance:

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

	2019/2020		2018/2019		2017/2018	
	Budget	Actual	Budget	Actual	Budget	Actual
Receipts from Government of Kenya	500,000,000	162,500,000	200,000,000	125,000,000		
Loan from External Development Partners	2,900,000,000	2,388,176,785	580,000,000	330,748,019	1,000,000,000	277,299,541
TOTAL	3,400,000,000	2,550,676,785	780,000,000	455,748,019	1,000,000,000	277,299,54

2016/2017		TOTAL		Variance %
Budget	Actual	Budget	Actual	
250,000,000		950,000,000	287,500,000	64%
550,000,000	308,550,000	5,030,000,000	3,304,774,345	155%
800,000,000	308,550,000	5,980,000,000	3,592,274,345	139%

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

- (1) *Mwache Dam and related infrastructure development* - This sub-component involves construction of Mwache dam, one check dam, raw water transmission lines (gravity-fed) to the treatment plant as well as supply of electromechanical equipment, transport infrastructure (approach road to dam site and bridges), and buildings related to the dam site. Progress to-date includes the following: The contract for construction of Mwache Dam was awarded on 21st March, 2019 and the contract agreement was signed on 14th August, 2019. The contractor already received the advance payment (20% of the contract sum) and construction of permanent dam works is scheduled to begin in June 2020. The major activity going on currently is RAP

implementation aimed at compensating the project affected persons (PAPs) and acquiring the necessary land required for dam construction. The RAP implementation progress to-date is as follows:

- Conducted Mwache Dam RAP 1a full disclosure to 1,546no. PAPs and other stakeholders.
- Facilitated formation and training of 26no. Grievance Redress Committees (GRCs) at village and sub-location levels. PAPs have been sensitized on the roles of the GRCs and encouraged to submit their project related grievances to the closest GRCs for redress.
- 30no. GRC meetings have been convened and a total of 88 grievances recorded by the different GRCs out of which 39 have been resolved.
- Conducted 4no. sensitization meetings on various important aspects of RAP implementation for 690no. PAPs.
- NLC completed inspection of all (283) priority area 1 parcels of land and an additional 107 parcels from priority area 2.
- Preparation of Household Livelihood Restoration Plans ongoing – all primary data for 630no. Households collected.
- Commenced process for relocation of 3no. Project affected schools in collaboration with Ministry of Education.

(2) *Mwache Catchment Management* - This sub-component aims to address the existing land degradation challenges in Mwache watershed to improve on the operational efficiency and sustainability of the planned Mwache dam. This is achieved through integration of watershed conservation activities and livelihood improvement initiatives for the local communities. Progress to-date includes the following:

- 13no. SCMPs have been developed/updated and ratified by respective WRUAs.
- 96.57km (278ha) of terraces have been established and managed.
- Marking and pegging of riparian areas has been undertaken on 62km (187ha) of land.
- 6no. WRUAs have been trained in tree nurseries establishment and supported in establishment of 9no. tree nurseries.
- 233,015 trees have been planted covering a total area of about 215ha and maintained.
- 5no. River Gauging Stations have been established on Minyenzeni and Mwache river tributaries and continue to be monitored.
- 2no. micro watershed demo sites have been established at Makutano and Mpirani Primary School where all sustainable land management practices are being demonstrated to farmers for adoption and replication on their farms.
- Various capacity building activities have been conducted for 6no. WRUAs.
- Four water quality monitoring stations have been established and they continue to be monitored on a quarterly basis.
- Draft Mwache Catchment Management Plan (CMP) has been prepared and is awaiting finalisation after completion of the Athi Basin Plan.
- 28no. Woodlot Demonstration Plots have been established in 4no. WRUAs.
- 6no. trainings have been conducted for 148 farmers on contour ploughing and dryland farming technologies.
- 21no. of community sensitization events have been conducted (over 2,580 participants) on sustainable watershed conservation practices.

(3) *Kwale Water Supply Investments* – Interventions under this sub-component are intended to increase water supply coverage in rural and urban areas of Kwale County. Progress to-date includes the following:

- The Kwale Water Supply Development Master Plan was prepared as the strategic planning framework to guide all future water supply investments in Kwale County.
 - Construction of Rain Water Harvesting and Sanitation facilities in 30 public schools has been completed.
 - Order of commencement construction works for Kwale Urban Water Supply has been issued and works are expected to commence on 1st September 2020. The works will significantly improve water supply capacity for Kwale Town by increasing the current storage capacity by 900m³, improving pumping capacity at Madabara 1 and 2, extension of the existing distribution network by an additional 12km distribution pipelines, undertaking activities to reduce NRW to below 30%, and improving the quality of water supplies by constructing the proposed Marere water treatment plant with a capacity of 9,000m³/day. These works will benefit a total of 29,600 people and have been designed to satisfy the 2030 projected water demand for Kwale Town (3,720m³/day).
- (4) *Kwale Sanitation Investments* - The aim of this sub-component is to support increased access to improved sanitation facilities in both urban and rural areas in Kwale County, with priority being given to the latter. Progress to-date includes the following: (a) Strengthened the capacity of Kwale County to implement Community-Led Total Sanitation (CLTS) and sanitation marketing at scale; (b) Conducted the Kwale County Behaviour Change Communication (BCC) campaign in order to have sustained behaviour change and increased adoption of CLTS by communities; (c) Established a Sanitation Hub to ensure sustainability of the ongoing rural sanitation and hygiene interventions in the county; (d) Supported the roll out of Kwale County 100% Open Defecation Free (ODF) Rural campaign. 22 out of 77 villages have already been verified and certified ODF; and (e) Funded construction of public sanitation and hygiene facilities in 15 public schools.
- (5) *Kwale Sustainable Livelihoods Improvement* - The overall objective of this sub-component is to improve livelihoods in Kwale County especially for largely rural communities living adjacent to the proposed Mwache Dam. Progress to-date includes the following: (a) Established the Kwale Small Grants Facility for Sustainable Livelihood Improvement (“Ruzuku Ya Mwache”); (b) 62 beneficiary CBOs from 3 pilot Wards in Kinango Sub-county (Kasemeni-22, Mwavumbo-20 and Samburu/Chengoni-20) have already signed grant agreements worth Kshs.50.2m; (c) Kshs. 25.2 million has already been disbursed to beneficiary CBO for implementation of livelihood interventions.
- (6) *Irrigation Demonstration Scheme* – The objective of this sub-component is to support the preparation and implementation of the planned irrigation demonstration scheme (IDS) of about 100 ha under the project. The outcome of the IDS is expected to inform GoK decision on how to best allocate some of the water from Mwache dam to support irrigated agriculture in Kwale County. Progress to-date includes the following: (a) A five acre adaptive research irrigation demo farm has been established at Nyalani with 53 seed beds (okra=14 beds, Maize 16 beds, Green grams 9 beds, Cowpeas 9 beds and Beans 5 beds); (b) Used the demo to train local farmers in various crop management practices such as disease and pest control, weed control, among other practices; and (c) Conducted benchmarking study tours for local farmers to learn from experiences elsewhere in Kenya.

Comment on value-for-money achievements

All project operations are in strict compliance with World Bank and GoK financial and procurement

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policies and guidelines. This, coupled with a comprehensive monitoring and evaluation system and rigorous quality control and quality assurance measures, has ensured value-for-money in all project interventions.

The absorption rate for each year since the commencement of the project.

	Loan amount	2016/2017	2017/2018	2018/2019	2019/2020	Cumulative-to-date
Receipts from Government of Kenya			-	125,000,000	162,500,000	287,500,000
Loan from External Development Partners		308,550,000	277,299,541	330,209,659	2,388,176,785	3,304,235,985
	20,000,000,000	308,550,000	277,299,541	455,209,659	2,550,676,785	3,591,735,985
Absorption rate %		2%	1%	2%	13%	18%

List the implementation challenges and recommended way forward

The major project implementation challenge is the slow process of land acquisition that has delayed commencement of dam construction works by more than a year (works contract was signed on 14th August, 2019). This is mainly due to lengthy bureaucratic processes involved in the land acquisition process most of which are legal requirements and can thus not be circumvented. Land acquisition being the exclusive mandate of the National Land Commission (NLC), the project has very little leeway in influencing the process. As a way forward to address the challenge, the project has sought high level intervention from relevant offices to raise the profile of the project and ensure that its land requirements are prioritized by NLC. A number of correspondences/meetings between Principal Secretaries of the relevant ministries (Water & Lands) and NLC leadership have been shared/held to try and unlock existing bottlenecks in the land acquisition process. These interventions are beginning to yield positive results as there is now a sense of urgency by all concerned parties to deploy the necessary resources to fast track the land acquisition process for the project. As a result of these sustained efforts, priority area 1 land is likely to be handed over to the contractor in March 2021 and priority area 2 land in May 2021.

The other challenge was the CoVID-19 pandemic that resulted in suspension of some project activities between March to July 2020, especially those requiring engagement with groups of stakeholders. This was in compliance with GoK directives to contain the spread of the virus. Though government has lifted some of the stringent restrictions, the project is being cautious in returning to full normalcy and activities are currently being implemented in strict compliance with Ministry of Health Standard Operating Procedures (SOPs) i.e. social distancing and use of face masks and sanitizers.

1.9 Summary of Project Compliance:

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

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Enumerate all the objectives of the project as per the program plan

Introduction

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

The key development objectives of the project are:

- (i) To increase bulk water supply to Mombasa County and Kwale County; and
- (ii) To increase access to water and sanitation in Kwale County

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Coastal Region Water Security and Climate Resilience Project	To increase bulk water supply to Mombasa County and Kwale County	Increased availability of water to the residents of Mombasa and Kwale Counties.	Bulk water supply from Mwache Dam (Million m ³ /year)	In FY 19/20 there was no bulk water supply from Mwache Dam because the dam is yet to be completed.
	To increase access to water and sanitation in Kwale County	Increased access to water and sanitation by residents of Kwale County	Number of people in Kwale Town provided with access to improved water sources under the project	In FY 19/20 no people in Kwale Town were provided with access to improved water sources by the project because construction works for Kwale Town water supply are yet to be completed.

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			Number of public institutions provided with WASH facilities under the project	In FY 19/20 fifteen public primary schools in Kwale County were provided with rainwater harvesting and sanitation facilities by the project.
			Number of villages certified by third party to be “Open Defaecation Free (ODF)”	In FY 19/20 twenty two villages in Kwale County were certified ODF.

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Coastal Region Water Security and Climate Resilience Project is financed under the Ministry of Water & Sanitation and Irrigation and therefore does not undertake any Corporate Social Responsibilities on its own.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

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

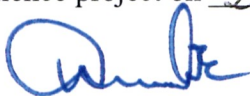
The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Coastal Region Water Security and Climate Resilience project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting,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

The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Coastal Region Water Security and Climate Resilience project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Coastal Region Water Security and Climate Resilience project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Project financial statements

The Project financial statements were approved by the Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Coastal Region Water Security and Climate Resilience project on 29TH DECEMBER 2020 and signed by them.



for
Principal Secretary
Joseph W. Irungu



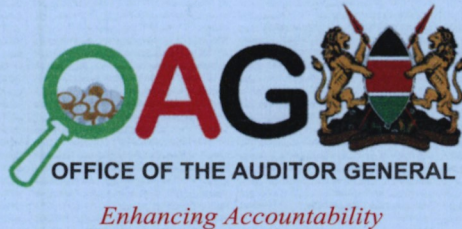
Project Manager
Eng. Simon G. Mwangi



Head: Accounting Unit
Agnes Waweru
ICPAK Member No: 5514

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

REPORT OF THE AUDITOR-GENERAL ON COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT (IDA CR. NO.5543-KE) FOR THE YEAR ENDED 30 JUNE, 2020 – MINISTRY OF WATER, SANITATION AND IRRIGATION

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Coastal Region Water Security and Climate Resilience Project set out on pages 1 to 28, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Coastal Region Water Security and Climate Resilience Project as at 30 June, 2020, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No.5543-KE dated 13 January, 2015, between the Republic of Kenya and International Development Association (IDA) and the Public Finance Management Act, 2012.

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

Basis for Opinion

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

Report of the Auditor-General on Coastal Region Water Security and Climate Resilience Project (IDA CR. No.5543-KE) for the year ended 30 June, 2020 – Ministry of Water, Sanitation and Irrigation

Key Audit Matters

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

Other Matter

1. Low Absorption of Funds

The annual report for the year under review indicates that the Project has been in operation for five (5) years, which covers 83% of its six (6) year duration expected to end in December 2021. However, as at 30 June, 2020, the Project had only absorbed Kshs.3,147,037,049 out of the total loan amount of Kshs.20,000,000,000 (USD 200 million) translating to 15 % of the total funding. In the year under review, the Project failed to utilize Kshs.849,323,215 or 25% of its annual budget.

In view of the above indicators, it is unlikely that the Project will utilize the whole loan amount by the time it should be completed, and its expected outputs and objectives may not be achieved.

2. Delayed Implementation of Resettlement Plan for Mwache Multipurpose Dam Project

Review of Project records revealed that the Ministry of Water, Sanitation and Irrigation transferred Kshs.650,000,000 to the National Land Commission for compensation for land for the Mwache Project. However, as at December 2020, the compensation process was yet to be completed, more than five (5) years after the first transfer was made.

Further, the Ministry awarded the contract for construction of the Dam on 21 March, 2019. However, by the time of audit in December 2020, the contractor had not been issued with a commencement of work notice, since the land compensation process was yet to be finalized. The delayed compensation to land owners may make it difficult to achieve the Project's objectives within the funding period.

3. Pending Bills

Note 10.1 to the financial statements reflects pending bills totaling to Kshs.2,939,056 as at 30 June, 2020. Management has not provided an explanation for non-payment of the pending bills. The Project is at risk of incurring additional interest costs and penalties with the continued delay in making payments of the pending bills.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unrecovered Funds on Terminated Contract

The Ministry of Water, Sanitation and Irrigation, through Coastal Region Water Security and Climate Resilience Project entered into a contract for construction of Rain Water Harvesting Facilities and Sanitation blocks, for schools in Kwale County Phase 2. This contract, which was signed on 22 October, 2018 was for a sum of Kshs.55,113,821. However, on 9 June, 2020, the contract was terminated with approximately 90% of the works pending and the contractor was paid an amount of Kshs.20,410,667 as advance and certified work done. 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. By the time of this audit in December 2020, this payment was yet to be received by the Ministry.

Under the circumstances, the intended objectives of the Project may not be achieved and there may be loss of Project funds.

2. Sustainability of Livelihood Programme

As reported in the previous year, the Project disbursed grants totalling Kshs.22,465,136 to 62 (sixty-two) community groups in Kwale County under the Livelihood Programme. The programme was to carry out a series of activities aimed at improving sustainable livelihoods and sharing the Project's benefits in the rural areas of the County. The activities included establishment of tree nurseries, greenhouses and horticulture, dairy and poultry farming, among other economic activities. However, an audit inspection carried out in September, 2019 revealed that some beneficiary groups diverted funds to activities not stated in their respective Grant Agreements. In addition, the groups did not keep proper records, their incomes did not cover the incurred expenses and as a result, the activities were unlikely to be sustained for long. Management has not provided evidence to indicate that the shortcomings have been addressed or measures taken to ensure that the programme achieves the desired objectives.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to

believe that internal controls, risk management and overall governance, were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report which includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

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

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

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

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


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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


29 December, 2020

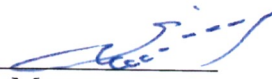
Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

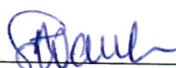
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Transfer from Government entities	9.3	162,500,000	-	125,000,000	-	287,500,000
Loan from external development partners	9.4	399,310,135	1,988,866,650	330,748,019	-	3,383,487,500
Miscellaneous receipts	9.5	-	-	-	-	667,700
TOTAL RECEIPTS		561,810,135	1,988,866,650	455,748,019	-	3,671,655,300
PAYMENTS						
Compensation of employees	9.6	-	-	-	-	14,500
Purchase of goods and services	9.7	334,459,169	-	288,111,004	-	968,926,800
Acquisition of non-financial assets	9.8	74,126,183	1,988,866,650	31,034,531	-	2,178,095,700
TOTAL PAYMENTS		408,585,352	1,988,866,650	319,145,535	-	3,147,037,000
SURPLUS/(DEFICIT)		153,224,784	-	136,602,484	-	524,618,200

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


 Principal Secretary
 Joseph W. Irungu


 Project Manager
 Eng. Simon G. Mwangi


 Head: Accounting Unit:
 Agnes Waweru
 ICPAK Member No: 5514

Date 29/12/2020


Date 29/12/2020

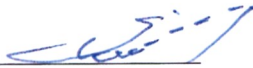
Date 29/12/2020

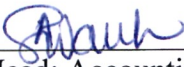
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9.9	361,560,004	202,059,994
Total Cash and Cash Equivalents		361,560,004	202,059,994
Accounts receivables – Imprest and Advances	9.10	61,879,201	90,620,368
TOTAL FINANCIAL ASSETS		423,439,206	292,680,362
REPRESENTED BY			
Fund balance b/fwd	9.11	292,680,362	156,077,878
Surplus/(Deficit) for the year		153,224,784	136,602,484
NET FINANCIAL POSITION		423,439,206	292,680,362

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


 for Principal Secretary
 Joseph W. Irungu


 Project Manager
 Eng. Simon G. Mwangi


 Head: Accounting Unit:
 Agnes Waweru
 ICPAK Member No: 5514

Date 29/12/2020

Date 29/12/2020


Date 29/12/2020

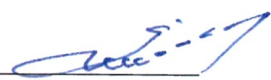
*Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

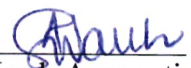
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Receipts from operating activities			
Transfer from Government entities	9.3	162,500,000	125,000,000
Payments from operating activities			
Purchase of goods and services	9.7	(334,459,169)	(288,111,004)
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	9.12	6,275,229	6,607,172
Net cash flow from operating activities		(165,683,941)	(156,503,832)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9.8	(74,126,183)	(31,034,531)
Net cash flows from Investing Activities		(74,126,183)	(31,034,531)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	9.4	399,310,135	330,748,019
Net cash flow from financing activities		399,310,135	330,748,019
NET INCREASE IN CASH AND CASH EQUIVALENT		159,500,010	143,209,656
Cash and cash equivalent at BEGINNING of the year		202,059,994	58,850,338
Cash and cash equivalent at END of the year		361,560,004	202,059,994

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/12/2020 and signed by:


Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi



Head: Accounting Unit:
Agnes Waweru
ICPAK Member No: 5514


*Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

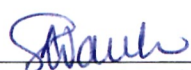
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	650,000,000	(150,000,000)	500,000,000	162,500,000	337,500,000	33%
Proceeds from borrowings	2,200,000,000	700,000,000	2,900,000,000	2,388,176,785	511,823,215	82%
Miscellaneous receipts	-	-	-	-	-	-
Total Receipts	2,850,000,000	550,000,000	3,400,000,000	2,550,767,785	849,323,215	75%
Payments						
Purchase of goods and services	450,000,000	-	450,000,000	334,459,169	115,540,831	74%
Acquisition of non-financial assets	2,400,000,000	550,000,000	2,950,000,000	2,062,992,833	887,007,167	70%
Total Payments	2,850,000,000	550,000,000	3,400,000,000	2,397,452,003	1,002,547,997	71%

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


Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi


Head: Accounting Unit:
Agnes Waweru
ICPAK Member No: 5514

Date 29/12/2020

Date 29/12/2020

Date 29/12/2020

10. NOTES TO THE FINANCIAL STATEMENTS

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

9.1. Basis of Preparation

9.1.1. Statement of compliance and basis of preparation

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

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

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

9.1.2. Reporting entity

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

9.1.3. Reporting currency

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

9.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

• Other receipts

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

b) Recognition of payments

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

• Compensation of employees

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

• Use of goods and services

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

• Interest on borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

• **Repayment of borrowing (principal amount)**

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

• **Acquisition of fixed assets**

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

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

c) In-kind donations

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

d) Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 4 of this financial statement is a register of the contingent liabilities in the year.

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

g) Contingent Assets

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

h) Pending bills

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

i) Budget

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

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

j) Third party payments

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

During the year Kshs 1.9 billion being loan disbursements were received in form of direct payments from third parties.

k) Exchange rate differences

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Comparative figures

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

m) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2020.

n) Errors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.3. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2019/20	2018/19	Cumulative to-date(from inception)
	KShs	KShs	
<i>Counterpart funding through Ministry Water & Sanitation and Irrigation</i>			
Counterpart funds Quarter 3	-	125,000,000	125,000,000
Counterpart funds Quarter 4	162,500,000	-	162,500,000
	<u>162,500,000</u>	<u>125,000,000</u>	<u>287,500,000</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.4. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

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

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2019/20	2018/19
Loans Received from Multilateral Donors (International Organisations)						
International Development Association (IDA)	23.02.2018					211,827,000
International Development Association (IDA)	01.03.2018					47,364,545.10
International Development Association (IDA)	01.03.2018					35,311,979.2
International Development Association (IDA)	01.03.2018					36,244,494.40
International Development Association (IDA)	05.03.20			1,988,866,650	1,988,866,650	
International Development Association (IDA)			209,515,305		209,515,305	
International Development Association (IDA)			114,775,830		114,775,830	
International Development Association (IDA)			75,019,0000		75,019,0000	
Total			399,310,134.80	1,988,866,650	2,388,176,785	330,748,018

9.5. MISCELLANEOUS RECEIPTS

	2019/20			2018/19	Cumulative to- date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		
	KShs	KShs	KShs		
Other receipts not classified elsewhere	-	-	-	-	667,795
	≡	≡	≡	≡	<u>667,795</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.6. COMPENSATION OF EMPLOYEES

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
-					
Basic wages of temporary employees	-	-	-	-	14,500
Total	≡	≡	≡	≡	<u>14,500</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.7. PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	5,284,426	-	5,284,426	1,427,689	7,623,055
Communication, supplies and services	389,370	-	389,370	455,389	1,376,25
Domestic travel and subsistence	36,390,530	-	36,390,530	24,057,618	89,046,29
Foreign travel and subsistence	-	-	-	8,767,755	8,767,755
Printing, advertising and – information supplies & services	2,237,445	-	2,237,445	12,709,627	30,545,238
Part time staff	2,754,070	-	2,754,070	-	4,523,93
Rentals of produced assets	1,270,393	-	1,270,393	-	1,270,393
Training payments	-	-	-	4,870,050	5,572,80
Hospitality supplies and services	5,016,089	-	5,016,089	2,430,412	14,820,22 ⁴
Insurance costs	73,295	-	73,295	-	73,29
Specialised materials and services	3,211,379	-	3,211,379	-	7,411,34
Other operating payments	524,371	-	524,371	2,779,189	5,749,498
Routine maintenance – vehicles and other transport equipment	14,308,422	-	14,308,422	5,192,312	22,175,365
Routine maintenance- – other assets	-	-	-	-	-
Consultancy Services: Technical and Professional	262,999,380	-	262,999,380	225,420,963	769,972,34 ¹
Total	334,459,169	=	334,459,169	288,111,004	968,927,800

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.8. ACQUISITION OF NON-FINANCIAL ASSETS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KS
Refurbishment of buildings	-	-	-	-	2,482,0
Construction of civil works	31,761,197	1,988,866,650	2,020,627,847	27,278,921	2,125,837,3
Purchase of vehicles & other transport equipment	41,479,236	-	41,479,236	-	41,479,2
Purchase of office furniture & general equipment	885,750	-	885,750	3,755,610	8,297,1
Total	74,126,183	1,988,855,650	2,062,992,833	31,034,531	2,178,095,7

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.9. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 9.10A)	361,560,004	202,059,994
Total	<u>361,560,004</u>	<u>202,059,994</u>

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

9.9 A Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000393963]	344,042,323	235,852,452
Total bank account balances	<u>344,042,323</u>	<u>235,852,452</u>

**Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

	2019/20	2018/1
	KShs	KSh
(i) A/C Name [A/c No 100263954]		
Opening balance	91,456,275	68,020,99
Total amount deposited in the account	438,069,956	235,262,28
Total amount withdrawn (as per Statement of Receipts & Payments)	399,310,135	211,827,00
Closing balance (as per SDA bank account reconciliation attached)	<u>130,216,096</u>	<u>91,456,27</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>1,240,153.30</u>	<u>871,715.8</u>

\$/Kshs=104.94

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

Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.10. OUTSTANDING IMPRESTS AND ADVANCES

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2020	Balance 2019
<i>County Government of Kwale</i>	-	-	-	22,921,419	30,648,171
<i>Coast Development Authority</i>	-	-	-	35,613,117	11,576,312
<i>Grants for Livelihoods</i>	-	-	-	-	22,465,939
<i>KWSCRIP</i>	-	-	-	1,705,300	24,957,077
<i>Imprest</i>	-	-	-	1,639,366	972,870
Total	=	=	=	61,879,201	90,620,369

<i>DULLU MICHAEL</i>	13,960				13,960
<i>RASHID MDOE</i>	7,000				7,000
<i>MAXIMILLA CHELIMO</i>	138,000				138,000
<i>LUCKY BAYA</i>	13,300				13,300
<i>NANCY SIDI JANGA</i>	56,000				56,000
<i>SIMON VOTI</i>	1,500				1,500
<i>JUDITH CHIDZUGWE</i>	790				790
<i>ZEINAB SHEIKH ALI</i>	103,270				103,270
<i>HANAN ABDIHAKIM</i>	178,600				178,600
<i>GRACE MUKUBI</i>	9,800				9,800
<i>JUSTINE MANGALE</i>	29,400				29,400
<i>KAHINDI NGUWA</i>	9,800				9,800
<i>LAURINE KITHI</i>	8,400				8,400
<i>PMU CRWSCRIP</i>					327,600
<i>KCG</i>					75,450
<i>Redempta /Muendo</i>	67,200			67,200	
<i>Said Mdune</i>	67,200			67,200	
<i>Daniel Kihara</i>	70,000			70,000	
<i>Jane Kihara</i>	21,000	3/7/20	21,000	21,000	
<i>Lucy Muriithi</i>	731,450	3/7/20	731,450	731,450	
<i>Nasma Cheboi</i>	67,200	3/7/20	67,200	67,200	
<i>Anastacia Wambua</i>		3/7/20	67,200		

**Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

	67,200			67,200	
<i>Wycliffe Ojukwu</i>	84,000	3/7/20	84,000	84,000	
<i>Stephen Musyoki</i>	88,200	3/7/20	88,200	88,200	
<i>Stella Gakii</i>	81,900	3/7/20	81,900	81,900	
<i>Joseph Machua</i>	88,200	3/7/20	88,200	88,200	
<i>JUDITH CHIDZUGWE</i>	81	3/3/20	81	81	
<i>Lugwe Shokoe</i>	21,000	6/7/20	21,000	21,000	
<i>Fauzia Mohamed</i>	50,400	10/7/20	50,400	50,400	
<i>Japhet Moroa</i>	25,200	6/7/20	25,200	25,200	
<i>Simon Voti Yawa</i>	109,135	13/07/20	109,135	109,135	
Total	1,639,366		1,434,966	1,639,366	972,870

9.11. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	361,560,005	202,059,994
Outstanding imprests and advances	61,879,201	90,622,367
Total	423,439,206	292,682,361

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.12. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest & Advances as at 1 st July 2019 (A)	90,620,369	-
Imprest issued during the year (B)	63,684,547	-
Imprest surrendered during the Year (C)	69,959,777	-
Net changes in account receivables D= A+B-C	84,345,139	-

9.13. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	5,507,144	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	2,568,088	-
Net changes in account receivables D= A+B-C	2,939,056	-

*Coastal Region Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

10. OTHER IMPORTANT DISCLOSURES

10.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	
Construction of civil works	-	2,939,056	-	2,939,0
Supply of goods	-	-	-	
Supply of services	-	-	-	
Total	-	2,939,056	-	2,939,0

Coastal Region Water Security and Climate Resilience Project
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For the financial year ended June 30, 2020

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1	<p>Budgetary Absorption</p> <p>According to information disclosed in the project annual report, the project has already been in place for four and half years, which is more than 50% of the funding duration. To date the project has only absorbed Kshs.916,579,560 out of the loan amount of USD 200 million (approximately Kshs.20 billion), translating to 4.6% of the total funding. In addition, a comparison of budget and actual amounts for the project indicates that the project did not utilize Kshs.460,856,464 (59%) of the total budget for the year under review. There is a likelihood that the loan may not be fully utilized by the end of the withdrawal period. This may result to failure to achieve the intended objectives of the project for the benefit of the intended beneficiaries.</p>	<p>Of the total IDA finance of US\$ 200 million, the larger portion was for infrastructure works in Mwache Dam, 2 check dams and irrigation, Kwale, Ukunda, Lunga Lunga and Msambweni water supplies, all at US\$ 185 million which translates to 93% of total finance. None of the infrastructures had been designed or had ESIA and RAP studies conducted by the time of signing the Financing Agreement. Thus procurement of international and local consultants for designs and for ESIA/RAP took several months which the design work, particularly for Mwache Dam, took about two years, followed by several months of bidding process.</p>	Eng. Simon Mwangi		

**Coastal Region Water Security and Climate Resilience Project
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect issue to be resolved)
		<p>Bidding for Mwache Dam works was completed and award notification for Mwache Dam works contract for KShs 13.9 billion was issued in April 2019. Bidding for Kwale Water supply has been finalized and the contract signed for KShs 426 million in November 2018. These awards will accelerate funds absorption immensely and the project timelines will be met.</p>			
2	<p>Stalled Contact for Drilling Exploratory Boreholes</p> <p>The Ministry of Water and Sanitation entered into a contract with M/S WAASO Construction Limited on 18 August 2017 for the drilling of eight exploratory boreholes under Lot 1 in Lunga Lunga Kwale County, at a contract price of Kshs.13,807,480. The contract period for this project, whose site was handed over to the contractor on 9 November 2017, was 70 days, following which drilling work was to commence on 20 November 2017 and</p>	<p>All the exploratory boreholes have been drilled and Completion Certificate (attached) issued on 3rd September 2019.</p>	Eng. Simon Mwangi	Resolved	

**Coastal Region Water Security and Climate Resilience Project
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Point to the (Name)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>was to be completed on or before 29 January 2018. However, by the time of an audit inspection carried out in September 2019 the boreholes had not been drilled. Although the contractor had failed to execute the works as per the contract, it was not clear why the Ministry did not terminate the contract and did not demand payment of Kshs.1,190,300 from Family Bank Ltd being the performance Guarantee before it expired on 4 November 2018.</p>					
3	<p>Stalled Contract Construction of Rain Water Harvesting Facilities Sanitation Blocks Phase 2</p> <p>Ministry of Water and Sanitation through Coastal Region Water Security and Climate Resilience Project entered into a contract with the M/s Northern Services Ltd via Contract No. MWOS/KWSCR-2/0072/2017-2018 for construction of Rain Water Harvesting Facilities and Sanitation blocks for schools in Kwale County Phase 2. This contract, which was signed on 22 October 2018 was for a contract sum of Kshs.55,113,821, and by 30 June 2019 the</p>	<p>The contractor is currently failing in its contractual obligations upon which the Management is instituting respective contractual actions including instructions and notice for legal process to recover the funds paid as advance payment.</p>	Eng. Mwangi	Simon	Unresolved	

Coastal Region Water Security and Climate Resilience Project
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect issue to be resolved)
	<p>contractor had been paid Kshs.16,332,891. However, an audit inspection of the project carried out in September 2019 revealed that the contractor had not done most of the works. According to information gathered from school administrators, the contractor had not been on site since April 2019. Under the above circumstances, there is a likelihood that the project may stall resulting to loss of public funds. In addition, the intended objectives of the projects will not be achieved and intended beneficiaries will not benefit.</p>				
4	<p>Incomplete Construction of Rain Water Harvesting Project</p> <p>The Ministry entered into a contract No. MOW1/KWSCR-2/005/2016/2017 with M/s End to End, for construction of Rain Water Harvesting and Sanitation blocks for schools, under Lot 1 & 2 of Phase 1 in Kwale County, at a contract sum of Kshs.58,781,125. The Contract was signed on 10 July 2017, the site was handed over to the contractor on 31 August 2017 with completion</p>	<p>All the deficiencies were repaired during the defect liability period.</p>	<p>Eng. Simon Mwangi</p>	<p>Resolved</p>	


*Coastal Region Water Security and Climate Resilience Project
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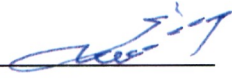
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>period of 4 months after the signing of the contract and defect Liability period of 180 days. The contractor has so far been paid Kshs.38,079,185 for the work certified and Kshs.5, 878,111 as advance based on the original completion date of 27 December 2017. However, an audit inspection carried out on Yapha Primary School, one of the schools under the project, in September 2019 revealed that the contractor had not painted the sanitation blocks and the tanks installed were not collecting water since the gutter systems were not properly done. According to the contractor's report of 18 September 2019, the contractor indicated that he had completed the works and he was paid including the incomplete work. In the circumstance, the project may have lost funds on payment made for the incomplete work.</p>				
5	<p>The project disbursed Kshs.22,465,136 to 62 groups in Kwale County under livelihood programme. According to the grant agreement on Sustainable Livelihoods Improvement the</p>	<p>A program for appraisal and training for capacity building for the groups is being implemented in the current FY. No further</p>	<p>Eng. Simon Mwangi</p>	<p>Unresolved</p>	

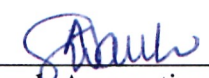
**Coastal Region Water Security and Climate Resilience Project
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation	Point to the (Name)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>programme was required to carrying out of a series of activities aimed at improving sustainable livelihood and sharing project's benefit to the rural areas in Kwale County. The activities included tree nurseries, greenhouses and horticulture farming, dairy farming and poultry farming among others. Audit inspection carried out in September 2019 revealed that some groups did not adhere to the agreed activities but diverted funds to other activities not stated in the grant agreement. In addition, a comparison of the income generated from the activities against the cost showed that most of the group's activities did not generate income to cover the cost, hence the activities did not improve the group members' livelihoods. Further, most of the groups had poor record keeping and there was no evidence that the groups were trained to ensure sustainability of the programme. Consequently, the funds disbursed for the programme did not achieve the desired project objective.</p>	<p>disbursements will be given without improvement.</p>				

Coastal Region Water Security and Climate Resilience Project
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for

Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi


Head: Accounting Unit
Agnes Waweru
ICPAK Member No: 5514

29/12/2020
Date

29/12/2020
Date

29/12/2020
Date

Coastal Region Water Security and Climate Resilience Project
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ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	500,000,000	162,500,000	337,500,000	33%	(i)
Proceeds from domestic and foreign grants	-	-	-	-	
Proceeds from borrowings	2,900,000,000	2,388,176,785	511,823,215	82%	(ii)
Miscellaneous receipts	-	-	-	-	
Total Receipts	3,400,000,000	2,550,767,785	849,232,215	75%	
Payments					
Compensation of employees	-	-	-	-	
Purchase of goods and services	450,000,000	334,459,169	115,540,831	74%	(iii)
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	2,950,000,000	2,062,992,833	887,007,167	70%	(iii)
Transfers to other government entities	-	-	-	-	
Other grants and transfers	-	-	-	-	
Total payments	3,400,000,000	2,397,452,003	1,002,547,997	71%	

Explain all variance below 90% and above 100%

- (i) The project/Ministry requested for the full FY funds from NT but only received funds for the first quarter.
- (ii) The variance is attributed to non payment of VAT on advance payment to Mwache Dam contractor, i.e. 348M which the Ministry sought for clarification from NT and received a confirmation in FY 2020/21 that the advance payment was not payable.
- (iii) Same as ii above and also the delay in issuing the letter of commencement for Kwale town expansion & rehabilitation works anticipated to commence in the last quarter of the FY but was inhibited by the Covid-19 pandemic.

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ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4. End to End	58,781,125	10.07.17	55,842,068	2,939,057	7,551,586	
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total	58,781,125			2,393,057	7,551,586	

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2019/20 (a)	*Purchases/Additions in the Year (KShs) 201/20 (b)	**Disposals in the Year (KShs) 2019/20 (c)	Transfers in/(out) Kshs 2019/20 (d)	Closing Cost (KShs) 2020 (e)= (a)+ (b)-(c)+(-)d
Buildings and structures	2,482,053				2,482,053
Transport equipment		41,479,236			41,479,236
Office equipment, furniture and fittings	7,411,367	885,750			8,297,117
Work in Progress	105,209,475	2,020,627,847			2,125,837,322
Total	115,102,895	2,062,992,833	-	-	2,178,095,728

***Coastal Region Water Security and Climate Resilience Project
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APPENDICES

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

1219 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2018343901

KCB KWALE 01 JUL 2020
.....

Certified that the balance at the CREDIT OF KWALE COUNTY WATER SE
.....

A/C 1180460448
.....

at the close of business on 30 JUN 2020 Was KES
.....

TWENTY TWO MILLION NINE HUNDRED AND TWENTY ONE THOUSAND FOUR HUNDRED AND EIGHT
.....

KES 22,921,418.50
.....

Examined by

For: KCB BANK KENYA LTD.

[Signature]
Manager, Service Quality & Compliance
Manager Service Quality & Compliance

For: KCB BANK KENYA LTD.
[Signature] Branch Manager
KWALE.

Branch Manager

BANK NAME: KCB BANK LTD
ATC NO: 1180460448

KWALE COUNTY GOVERNMENT

CASH COUNT FORM

DEPARTMENT / DIVISION: WATER SERVICES

STATION: HEAD OFFICE

CASH BREAKDOWN		
NO.	DENOM.	TOTAL VALUE
X	1000	
X	500	
X	200	
X	100	
X	50	
X	40	
X	20	
X	10	
X	5	
X	1	
X	.50 Cents	
	Others	
	TOTAL	

CASH BALANCE AS AT 30TH JUNE, 2020 Ksh. NIL

(Amount in words) NIL

BANK BALANCES AS AT 30TH JUNE, 2020 Ksh. 22,921,418.50

(Amount in words) TWENTY TWO MILLION NINE HUNDRED AND TWENTY ONE THOUSAND FOUR HUNDRED AND EIGHTEEN FIFTY CENTS

CASH COUNT DONE BY: HAMISI NDEGWA SIGN: [Signature]

CONFIRMED BY: GABRIEL Z. TAYARI SIGN: [Signature]

COLLECTOR / CASHIER: HAMISI NDEGWA SIGN: [Signature]

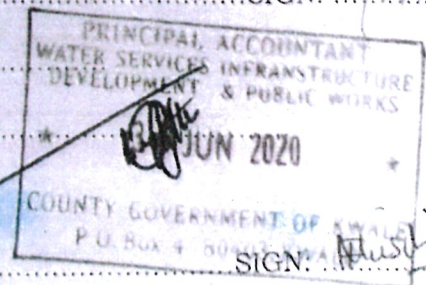
JOB GROUP: L

REPORTING TO: Principal Accountant

DATE: 30.06.2020

INTERNAL AUDIT: FAITH N. MUSILI

ID.NO. 20168345





COUNTY GOVERNMENT OF KWALE

DEPARTMENT OF WATER SERVICES

P.O. Box 4 - 80403
Kwale, KENYA

Email: info@kwale.go.ke
Website: www.kwale.go.ke

REF NO.: CGK/INFR/VOL VI/18

DATE: 30TH JUNE 2020

FROM: CHIEF OFFICER – WATER SERVICES

TO:

- TIMOTHY JUMA
- HAMISI NDEGWA
- GABRIEL ZANI
- FAITH MUSILI

SUBJECT: BOARD OF SURVEY

This is to inform you of your appointment to the Board of Survey for the department of Water Services to conduct a cash count for the department in line with the Public Finance Management Act 2012

MUNYAO MUSYOKI

CHIEF OFFICE-WATER SERVICES

KWALE COUNTY GOVERNMENT
KENYA WATER SECURITY & CLIMATE RESILIENCE PROGRAM-2
BANK NAME: KCB A/C NAME: KWALE COUNTY WATER SECURITY & CLIMATE, A/C NO.:1180460448
BANK RECONCILIATION FOR THE PERIOD ENDING 30TH JUNE 2020

	Notes			
	Sh.	Cts	Sh.	Cts
Balance as per Bank Statement				22,921,418.50
Less				
Payments in Cash Book not in Bank Statement { Un presented cheque}	I	0.00		
Receipts in Bank statement not recorded in cash book { Direct Credits}	II	-		0.00
				22,921,418.50
Add				
Payments in Bank Statement not in Cash Book { Direct Debits & Bank charges}	III	-		
Receipts in Cash Book not in Bank Statement { Uncredited cheques}	IV	-		0.00
BALANCE AS PER CASHBOOK				22,921,418.50

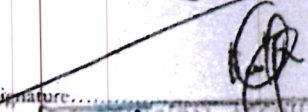
I certify that I have verified Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct


Prepared by:
 Designation: ACCOUNTANT

Checked by:
 Designation: CHIEF OFFICER

Name: Linahy Juma

Name: Mrs. S. M. Muthoni

Signature: 

Signature: 

Date: 30/06/2020

Date: 30/06/2020

PRINCIPAL ACCOUNTANT
 WATER SERVICES INFRASTRUCTURE
 DEVELOPMENT & PUBLIC WORKS
 COUNTY GOVERNMENT OF KWALE
 P. O. Box 70005, KWALE

CHIEF OFFICER
 WATER SERVICES DEPARTMENT
 30 JUN 2020
 COUNTY GOVERNMENT OF KWALE
 P. O. Box 4 - 80403, KWALE

RECONCILIATIONS SCHEDULES/NOTES

NOTE I DATE	<u>PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT (Un-presented)</u>			AMOUNT
	PAYEE	PARTICULARS	CHEQUE NO	
				0.00

NOTE II DATE	<u>RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK (Direct Credits)</u>			AMOUNT
	PAYEE	PARTICULARS	CHEQUE NO	
				0.00

NOTE III DATE	<u>PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK (Direct Debits & Bank charges)</u>			AMOUNT
	PAYEE	PARTICULARS	CHEQUE NO	
				0.00

NOTE IV DATE	<u>RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT (Uncredited cheques)</u>			AMOUNT
	PAYEE	PARTICULARS	CHEQUE NO	



1 July 2020
9:50:38

ACCOUNT STATEMENT

Customer:
Account: 1180460448 KWALE COUNTY WATER SECURITY&CLIMATE
Product Name: Large Corporate
Statement Period: 01 JUN 2020
Balance at Period Start: 23,066,938.50 KES Balance at Period End: 22,920,353.50 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2020	BALANCE B/FWD	01 JUN 2020			23,066,938.50
09 JUN 2020	INHouse CHQ000308 AT -DPC MWACHENDA CHI TYEKE F	09 JUN 2020	-12,600.00		23,054,338.50
09 JUN 2020	INHouse CHQ000305 AT -DPC DAVID MUSYOKA NGETA FT	09 JUN 2020	-18,900.00		23,035,438.50
10 JUN 2020	Inward Cheque D CHQ30 9 AT-DPC CHQ No. 0003 09 KES	10 JUN 2020	-67,400.00		22,968,038.50
10 JUN 2020	Inward Cheque D CHQ30 7 AT-DPC CHQ No. 0003 07 KES	10 JUN 2020	-12,600.00		22,955,438.50
11 JUN 2020	Inward Cheque D CHQ30 4 AT-DPC CHQ No. 0003 04 KES	11 JUN 2020	-33,600.00		22,921,838.50
30 JUN 2020	Tax Amount Due AT-DPC 1180460448 118046044 8.LED	01 JUL 2020	-70		22,921,768.50
30 JUN 2020	Ledger Fees AT-DPC 118 0460448 1180460448 LE DGERF	01 JUL 2020	-350		22,921,418.50
01 JUL 2020	Certificate Of Balance Ch arge AT-DPC CERT2018 343	01 JUL 2020	-1,065.00		22,920,353.50
			=====	=====	=====
	BALANCE AT PERIOD E ND:		-146,585.00	0.00	22,920,353.50



EBL/MSA/156/
July 3rd 2020

TO WHOM IT MAY CONCERN,

Dear Sir/Madam,

**RE: CONFIRMATION OF ACCOUNT BALANCES FOR COAST DEVELOPMENT
AUTHORITY AS AT 30th JUNE 2020**

We hereby confirm that the balances of the above company's account as at 30/06/2020 is as below:

1560267200967	KES	37,882,934.47 Cr ✓
1060299686735	KES	187,250.70 Cr

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

Yours faithfully,

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

Equity Bank (Kenya) Limited: Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000,
+254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, KeEquitybank, @KeEquitybank

Directors: Prof. Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shen,
Dr. James Mwangi, Mr. Fredrick Muchoki, Prof. Shem Migot-Adholle, Ms. Adema Sangale, Mrs. Jane Ngige

Equity Bank (Kenya) Ltd is regulated by The Central Bank of Kenya

Date. 02/07/2020

Report of the Board of Survey on the Cash and Bank Balances of **Coast Region Water Security and Climate Resilience Project (CRWSCR)** as at the close of business on **01/07/2020**

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

- JOHN MBUGUA** - CHAIRMAN
- ALICE MZERA** - MEMBER
- FRANCISCA LERUK** - MEMBER

assembled at the office of **CRWSCR** Accounts office at **9.00 am**(time) on the **01/07/2020** as the following cash was produced:-

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

It was observed that cheques amounting to Sh. **NIL** cts **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 the **01/07/2020**

Cash on hand	Sh.
Bank balance	Sh. 361,560,005.05

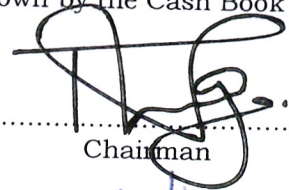
The Bank Certificate of Balance showed a sum of **Sh. 344,042,323.75**

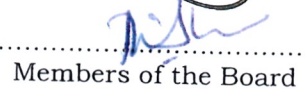
..... cts (Sh.)

standing to the credit of the account on **30TH JUNE 2020**

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.

Date 01/07/2020

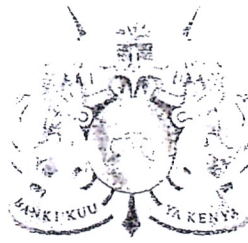

.....
Chairman


.....
Members of the Board

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>

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 16, 2020

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

CERTIFICATE OF BALANCES

Customer: I38666

Account Name: MINISTRY OF WATER AND SANITATION

Balance Date: June 30, 2020

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

Handwritten signature of L. K. RWERIA in black ink.

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

Handwritten signature of P. S. TENKUME in black ink.

P. S. TENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

				F.O 30
COAST REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT				
D-110 (KWSCRCP)		2019/2020		
BANK RECONCILIATION STATEMENT AS AT 30th June 2020				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				344,042,323.75
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)	5,127,395.70		5,127,395.70	
2. Receipts in bank statement not yet recorded in cashbook		-		
Add				
3. Payments in bank statement not yet recorded in casbook	24,000.00			
4. Receipts in cashbook not yet recorded in bank statement.	22,621,077.00	0.00	22,621,077.00	
Balance as per the cashbook.....				361,560,005.05
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.				
Prepared By:	PA			
	Signature			
	Date			
	(All schedules are attached herewith)			

Verified by

[Signature]

Chairman
Board of Survey

Run date : 06 JUL 2020								
CENTRAL BANK OF KENYA								
Customer number : 138666								
Account number : 1000393963								
NA Acc Runtime : 10:13:04								
ST Opening Balance : 249,558,450.40								
No	Txr	Value	Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	##	2-Jun-20		FT201546NHWS	TRFS Payments 45000951	20,637.95	0	249,537,812.
					Withholding Tax			
2	##	2-Jun-20		FT20154NBWS0	TRFS Payments 45000950	20,637.95	0	249,517,174.
					Withholding Tax			
3	##	2-Jun-20		FT20154ZQW4W	TRFS Payments 45000952	20,637.95	0	249,496,536.
					Withholding Tax			
4	##	2-Jun-20		FT201541GBTZ	TRFS Payments 45000955	59,850.00	0	249,436,686.
					Withholding Tax			
5	##	2-Jun-20		FT20154SCZL4	TRFS Payments 45000954	59,850.00	0	249,376,836.
					Withholding Tax			
6	##	2-Jun-20		FT20154JQJ55	TRFS Payments 45000953	59,850.00	0	249,316,986.
					Withholding Tax			
7	##	3-Jun-20		FT20155Q1TGF	Outward RTGS Payment 45000949	1,116,512.05	0	248,200,474.
					MINISTRY OF WATER AND SANITATION:CBK KIPROTICH LUKE TIREITO /REC/0045000949 STD04561			
8	##	3-Jun-20		FT201554H3ZW	Outward RTGS Payment 45000948	1,116,512.05	0	247,083,962.4
					MINISTRY OF WATER AND SANITATION:CBK KIPROTICH LUKE TIREITO /REC/0045000948 STD04486			
9	##	3-Jun-20		FT20155FN928	Outward RTGS Payment 45000956	1,116,512.05	0	245,967,450.4
					MINISTRY OF WATER AND SANITATION:999999 JOEL TITO KODIAGA 45000956 STD04480			
10	##	4-Jun-20		FT20156TJ2WZ	TRFS Payments 45000957	50,514.05	0	245,916,936.3
					Withholding Tax			
11	##	4-Jun-20		FT20156DZ8R6	TRFS Payments	146,490.80	0	245,770,445.5

27/3/20 114,775 P30



				45000958			
				Withholding Tax			
2	##	5-Jun-20	FT20157D1Z9Y	Outward RTGS Payment	492,100.00	0	245,278,345
				45000961			
				MINISTRY OF WATER AND SANITATION:999999			
				RAPHAEL KIVUVA KAYOLI			
				45000961			
				IMP3983045			
13	##	5-Jun-20	FT20157H35VD	Outward RTGS Payment	2,008,558.00	0	243,269,787
				45000960			
				MINISTRY OF WATER AND SANITATION:999999			
				R H DEVANI LIMITED			
				45000960			
				STD04652			
14	##	5-Jun-20	FT20157M1CQD	Outward RTGS Payment	2,732,811.15	0	240,536,976.
				45000959			
				MINISTRY OF WATER AND SANITATION:999999			
				GEOMATICS CIVIL ENGINEERING SURVEYO			
				45000959			
				STD04485			
15	##	10-Jun-20	FT20162Y25SL	TRFS Payments	1,800.00	0	240,535,176.
				45000962			
				Withholding Tax			
16	##	11-Jun-20	FT20163HT082	Outward RTGS Payment	4,500.00	0	240,530,676.
				45000979			
				MINISTRY OF WATER AND SANITATION:CBK			
				MILLICENT NINGOMA DZOMBO			
				/REC/0045000979			
				STD04828			
17	##	11-Jun-20	FT20163QL94V	Outward RTGS Payment	10,000.00	0	240,520,676.
				45000978			
				MINISTRY OF WATER AND SANITATION:CBK			
				MILLICENT NINGOMA DZOMBO			
				/REC/0045000978			
				STD04827			
18	##	11-Jun-20	FT201635N8RP	Outward RTGS Payment	14,700.00	0	240,505,976.
				45000973			
				MINISTRY OF WATER AND SANITATION:CBK			
				KENNETH MURANGIRI NJERU			
				/REC/0045000973			
				IMP3983068			
19	##	11-Jun-20	FT20163Y7BQ7	Outward RTGS Payment	14,700.00	0	240,491,276.4
				45000969			
				MINISTRY OF WATER AND SANITATION:CBK			
				GEORGE GICHUHI NJUGUNA			
				/REC/0045000969			
				IMP3983066			



20	##	11-Jun-20	FT20163P6BS2	Outward RTGS Payment	20,320.00	0	240,470,956
				45000965			
				MINISTRY OF WATER AND SANITATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0045000965			
				STD04998			
21	##	11-Jun-20	FT20163YQJFT	Outward RTGS Payment	20,320.00	0	240,450,636
				45000964			
				MINISTRY OF WATER AND SANITATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0045000964			
				STD04997			
22	##	11-Jun-20	FT20163RZJ8W	Outward RTGS Payment	27,400.00	0	240,423,236
				45000975			
				MINISTRY OF WATER AND SANITATION:CBK			
				SIMON MWANGI KIBACHIO			
				/REC/0045000975			
				STD04481			
23	##	11-Jun-20	FT20163S4KK3	Outward RTGS Payment	31,500.00	0	240,391,736
				45000970			
				MINISTRY OF WATER AND SANITATION:CBK			
				ONORATA WANYAGA GITHENDU			
				/REC/0045000970			
				IMP3983065			
24	##	11-Jun-20	FT20163RXVKR	Outward RTGS Payment	31,500.00	0	240,360,236.
				45000968			
				MINISTRY OF WATER AND SANITATION:CBK			
				JOSEPH NJOROGE KARIUKI			
				/REC/0045000968			
				IMP3983071/1			
25	##	11-Jun-20	FT20163S6MD8	Outward RTGS Payment	31,500.00	0	240,328,736.
				45000972			
				MINISTRY OF WATER AND SANITATION:CBK			
				JANE WANGUI KIHARA			
				/REC/0045000972			
				IMP3983067			
26	##	11-Jun-20	FT201634BDHK	Outward RTGS Payment	31,500.00	0	240,297,236.4
				45000971			
				MINISTRY OF WATER AND SANITATION:CBK			
				SIMON MWANGI KIBACHIO			
				/REC/0045000971			
				IMP39833050			
27	##	11-Jun-20	FT20163JJW3	Outward RTGS Payment	53,220.00	0	240,244,016.4
				45000966			
				MINISTRY OF WATER AND SANITATION:CBK			
				KIPROTICH LUKE TIREITO			
				/REC/0045000966			



				STD04999			
28	##	11-Jun-20	FT201637DZXN	Outward RTGS Payment	102,600.00	0	240,141,41
				45000967			
				MINISTRY OF WATER AND SANITATION:CBK			
				PILLAR AUDIO VISUAL SERVICES			
				/REC/0045000967			
				STD04484			
29	##	11-Jun-20	FT201637P58B	Outward RTGS Payment	547,400.00	0	239,594,01
				45000963			
				MINISTRY OF WATER AND SANITATION:CBK			
				RAPHAEL KIVUVA KAYOLI			
				/REC/0045000963			
				IMP3983070			
30	##	12-Jun-20	FT20164SGDDN	TRFS Payments	20,637.95	0	239,573,378
				45000997			
				Withholding Tax			
31	##	12-Jun-20	FT20164JF11X	TRFS Payments	41,098.95	0	239,532,279
				45000980			
				Withholding Tax			
32	##	12-Jun-20	FT20164V6MM9	TRFS Payments	59,850.00	0	239,472,429
				45000981			
				Withholding Tax			
33	##	12-Jun-20	FT20164FF878	TRFS Payments	119,187.00	0	239,353,242
				45000982			
				Withholding Tax			
34	##	15-Jun-20	FT2016759BVT	TRFS Payments	1,500.00	0	239,351,742
				45001006			
				Withholding Tax			
35	##	15-Jun-20	FT201677ZY3C	Outward RTGS Payment	3,510.00	0	239,348,232.
				45000998			
				MINISTRY OF WATER AND SANITATION:999999			
				KENNETH MURANGIRI NJERU			
				45000998			
				STD03362			
36	##	15-Jun-20	FT20167GWF5T	TRFS Payments	9,827.60	0	239,338,404.
				45001013			
				Withholding Tax			
37	##	15-Jun-20	FT20167RGFK9	Outward RTGS Payment	19,500.00	0	239,318,904.9
				45000994			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000994			
				STD05059			
38	##	15-Jun-20	FT20167V2Q0Z	Outward RTGS Payment	19,500.00	0	239,299,404.9
				45000988			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			

				/REC/0045000988			
				STD04966			
39	##	15-Jun-20	FT201674W8GG	TRFS Payments	20,000.00	0	239,279,404
				45001008			
				Withholding Tax			
40	##	15-Jun-20	FT20167BG9SZ	TRFS Payments	20,637.95	0	239,258,766
				45001012			
				Withholding Tax			
41	##	15-Jun-20	FT20167XK9SF	TRFS Payments	28,500.00	0	239,230,266
				45001009			
				Withholding Tax			
42	##	15-Jun-20	FT20167D5J6X	Outward RTGS Payment	30,400.00	0	239,199,866
				45000989			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000989			
				STD04967			
43	##	15-Jun-20	FT20167892SZ	Outward RTGS Payment	31,500.00	0	239,168,366
				45000977			
				MINISTRY OF WATER AND SANITATION:CBK			
				RAPHAEL KIVUVA KAYOLI			
				/REC/0045000977			
				STD4559			
44	##	15-Jun-20	FT20167SGRW0	Outward RTGS Payment	31,500.00	0	239,136,866
				45000974			
				MINISTRY OF WATER AND SANITATION:CBK			
				RAPHAEL KIVUVA KAYOLI			
				/REC/0045000974			
				STD04570			
45	##	15-Jun-20	FT20167LMY8F	Outward RTGS Payment	31,500.00	0	239,105,366.
				45000976			
				MINISTRY OF WATER AND SANITATION:CBK			
				RAPHAEL KIVUVA KAYOLI			
				/REC/0045000976			
				STD4558			
46	##	15-Jun-20	FT20167H9LRW	Outward RTGS Payment	34,000.00	0	239,071,366.
				45000985			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000985			
				STD04963			
47	##	15-Jun-20	FT201675SBJ8	Outward RTGS Payment	34,000.00	0	239,037,366.!
				45000991			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000991			
				STD04969			



48	##	15-Jun-20	FT20167Z764R	Outward RTGS Payment	34,000.00	0	239,003,366
				45000987			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000987			
				STD04965			
49	##	15-Jun-20	FT2016787QZN	TRFS Payments	59,850.00	0	238,943,516
				45001007			
				Withholding Tax			
50	##	15-Jun-20	FT20167HYCNO	Outward RTGS Payment	63,000.00	0	238,880,516
				45000993			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000993			
				STD04971			
51	##	15-Jun-20	FT20167LGXD9	Outward RTGS Payment	69,500.00	0	238,811,016
				45000992			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000992			
				STD04970			
52	##	15-Jun-20	FT2016718WJG	Outward RTGS Payment	77,500.00	0	238,733,516
				45000990			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000990			
				STD04968			
53	##	15-Jun-20	FT201674RLFV	Outward RTGS Payment	77,500.00	0	238,656,016
				45000986			
				MINISTRY OF WATER AND SANITATION:CBK			
				IRENE WANJIKU MUCHOKI			
				/REC/0045000986			
				STD04964			
54	##	15-Jun-20	FT20167YZ117	Outward RTGS Payment	171,000.00	0	238,485,016
				45000999			
				MINISTRY OF WATER AND SANITATION:CBK			
				MILLICENT NINGOMA DZOMBO			
				/REC/0045000999			
				STD04972			
55	##	15-Jun-20	FT20167W9R9Z	Outward RTGS Payment	274,820.00	0	238,210,196.9
				45000983			
				MINISTRY OF WATER AND SANITATION:CBK			
				Kaylan Tours And Travel Limited			
				/REC/0045000983			
				STD4655			
56	##	15-Jun-20	FT20167T6N3X	Outward RTGS Payment	1,116,512.05	0	237,093,684.9
				45000996			



				MINISTRY OF WATER AND SANITATION:999999		
				KIPROTICH LUKE TIREITO		
				45000996		
				STD05000		
57	##	15-Jun-20	FT20167RZ4N6	Outward RTGS Payment	2,223,454.05	234,870,230.
				45000984		
				MINISTRY OF WATER AND SANITATION:999999		
				NICHOLAS KIBET KORIR		
				45000984		
				STD04973		
58	##	16-Jun-20	FT20168H6X33	TRFS Payments	3,577.60	234,866,653.
				45001015		
				Withholding Tax		
59	##	16-Jun-20	FT20168CS112	TRFS Payments	3,733.95	234,862,919.
				45001037		
				Withholding Tax		
60	##	16-Jun-20	FT20168G1NJF	TRFS Payments	5,586.20	234,857,333.
				45001038		
				Withholding Tax		
61	##	16-Jun-20	FT201687X5XJ	TRFS Payments	8,844.85	234,848,488.
				45001016		
				Withholding Tax		
62	##	16-Jun-20	FT20168VMKRH	TRFS Payments	14,741.40	234,833,746.8
				45001017		
				Withholding Tax		
63	##	16-Jun-20	FT20168J98BW	TRFS Payments	15,724.15	234,818,022.7
				45001018		
				Withholding Tax		
64	##	16-Jun-20	FT20168M1B1S	TRFS Payments	15,724.15	234,802,298.5
				45000927		
				Withholding Tax		
65	##	16-Jun-20	FT20168J2G0F	TRFS Payments	16,706.90	234,785,591.6
				45001041		
				Withholding Tax		
66	##	16-Jun-20	FT20168H98T8	TRFS Payments	20,000.00	234,765,591.6
				45001021		
				Withholding Tax		
67	##	16-Jun-20	FT20168P7XQT	TRFS Payments	21,903.35	234,743,688.3
				45001039		
				Withholding Tax		
68	##	16-Jun-20	FT20168C7KZK	Outward RTGS Payment	25,200.00	234,718,488.3
				45000995		
				MINISTRY OF WATER AND SANITATION:CBK		
				STEPHEN OKOTH OWUOR		
				/REC/0045000995		
				IMP3983047/1		
69	##	16-Jun-20	FT20168QHTQJ	TRFS Payments	25,650.00	234,692,838.3

				45001020			
				Withholding Tax			
	##	16-Jun-20	FT201688XYJQ	TRFS Payments	42,750.00	0	234,650,088.3
				45001022			
				Withholding Tax			
71	##	16-Jun-20	FT20168LVTV1	TRFS Payments	45,600.00	0	234,604,488.3
				45001023			
				Withholding Tax			
72	##	16-Jun-20	FT201684Y7S1	TRFS Payments	45,600.00	0	234,558,888.3
				45001042			
				Withholding Tax			
73	##	16-Jun-20	FT201685S9J5	TRFS Payments	48,450.00	0	234,510,438.3
				45001043			
				Withholding Tax			
74	##	16-Jun-20	FT2016812NYT	Outward RTGS Payment	85,500.00	0	234,424,938.3
				45001002			
				MINISTRY OF WATER AND SANITATION:999999			
				LERIAN AGENCIES			
				45001002			
				STD4657			
75	##	16-Jun-20	FT20168QB3BB	Outward RTGS Payment	188,180.00	0	234,236,758.3
				45001010			
				MINISTRY OF WATER AND SANITATION:999999			
				CEDARS TRAVEL AND TOURS LIMITED			
				45001010			
				STD4653			
76	##	16-Jun-20	FT20168GG6H6	Outward RTGS Payment	275,215.00	0	233,961,543.3
				45001011			
				MINISTRY OF WATER AND SANITATION:CBK			
				ANGANI TOURS AND TRAVEL LIMITED			
				/REC/0045001011			
				STD4656			
77	##	16-Jun-20	FT20168VRN32	Outward RTGS Payment	380,000.00	0	233,581,543.3
				45001005			
				MINISTRY OF WATER AND SANITATION:999999			
				KINUTHIA CATHERINE WAMBUI			
				45001005			
				STD04787			
78	##	16-Jun-20	FT20168H4S7L	Outward RTGS Payment	458,105.00	0	233,123,438.3
				45001003			
				MINISTRY OF WATER AND SANITATION:CBK			
				Realedgeafrica Ventures Ltd			
				/REC/0045001003			
				STD4654			
79	##	16-Jun-20	FT201689FOW5	Outward RTGS Payment	531,672.40	0	232,591,765.9
				45001001			
				MINISTRY OF WATER AND SANITATION:CBK			

				ONGERI JASON OTAO			
				/REC/0045001001			
				STD04829			
80	##	16-Jun-20	FT20168SLPLO	Outward RTGS Payment	1,116,512.05	0	231,475,253.
				45001004			
				MINISTRY OF WATER AND SANITATION:999999			
				JOEL TITO KODIAGA			
				45001004			
				STD04825			
81	##	17-Jun-20	FT201695M2J5	Outward RTGS Payment	5,600.00	0	231,469,653.
				45001025			
				MINISTRY OF WATER AND SANITATION:CBK			
				GEORGE MWANGI KANAKE			
				/REC/0045001025			
				STD04569			
82	##	17-Jun-20	FT20169J85TJ	Outward RTGS Payment	8,000.00	0	231,461,653.8
				45001035			
				MINISTRY OF WATER AND SANITATION:CBK			
				GEORGE OKOTH OCHIENG			
				/REC/0045001035			
				STD04566			
83	##	17-Jun-20	FT20169V7685	Outward RTGS Payment	12,600.00	0	231,449,053.8
				45001030			
				MINISTRY OF WATER AND SANITATION:CBK			
				TERRENCE LUFUTA ONGONG'A			
				/REC/0045001030			
				STD05296			
84	##	17-Jun-20	FT20169GVNGK	Outward RTGS Payment	41,120.00	0	231,407,933.8
				45001028			
				MINISTRY OF WATER AND SANITATION:CBK			
				MWERO WA MKALLA			
				/REC/0045001028			
				STD05243			
85	##	17-Jun-20	FT20169C032T	Outward RTGS Payment	56,000.00	0	231,351,933.8
				45001033			
				MINISTRY OF WATER AND SANITATION:CBK			
				CHARLES BERNARDS OTIENO KOGOLLA			
				/REC/0045001033			
				STD05333			
86	##	17-Jun-20	FT201695MFVH	Outward RTGS Payment	72,650.00	0	231,279,283.8
				45001029			
				MINISTRY OF WATER AND SANITATION:CBK			
				MWERO WA MKALLA			
				/REC/0045001029			
				STD05244			
87	##	17-Jun-20	FT20169BMZ9V	Outward RTGS Payment	203,922.40	0	231,075,361.4
				45001014			



				MINISTRY OF WATER AND SANITATION:CBK			
				PARWEN CONTRACTORS LIMITED			
				/REC/0045001014			
				STD04259/1			
88	##	17-Jun-20	FT201692C2WD	Outward RTGS Payment	212,836.05	0	230,862,525.
				45001019			
				MINISTRY OF WATER AND SANITATION:CBK			
				GWENDO AUTO REPAIRS			
				/REC/0045001019			
				STD05246			
89	##	17-Jun-20	FT20169DZR3H	Outward RTGS Payment	318,413.80	0	230,544,111.
				45001032			
				MINISTRY OF WATER AND SANITATION:CBK			
				AVAALEST TRADING LIMITED			
				/REC/0045001032			
				STD05247			
90	##	17-Jun-20	FT20169QX8RB	Outward RTGS Payment	380,000.00	0	230,164,111.
				45001026			
				MINISTRY OF WATER AND SANITATION:CBK			
				KINUTHIA CATHERINE WAMBUI			
				/REC/0045001026			
				STD05238			
91	##	17-Jun-20	FT20169G1CZ5	Outward RTGS Payment	478,505.15	0	229,685,606.
				45001024			
				MINISTRY OF WATER AND SANITATION:CBK			
				JAMES MUNGE NJAU			
				/REC/0045001024			
				STD05242			
92	##	17-Jun-20	FT201693C7MM	Outward RTGS Payment	797,508.60	0	228,888,097.8
				45001027			
				MINISTRY OF WATER AND SANITATION:CBK			
				CHESEREM FRANCIS ROTICH			
				/REC/0045001027			
				STD05237			
93	##	17-Jun-20	FT20169JOW3H	Outward RTGS Payment	850,675.85	0	228,037,422.0
				45001046			
				MINISTRY OF WATER AND SANITATION:999999			
				JANE W. WAWERU			
				45001046			
				STD05240/1			
94	##	17-Jun-20	FT20169Y2FYK	Outward RTGS Payment	850,675.85	0	227,186,746.1
				45001045			
				MINISTRY OF WATER AND SANITATION:CBK			
				ANASTASIA KANINI MUTISYA			
				/REC/0045001045			
				STD05239			
95	##	17-Jun-20	FT20169RX99H	Outward RTGS Payment	903,843.10	0	226,282,903.0



BANK STATEMENT

Source - Client
 Purpose - To confirm receipt from other Govt. entities

			45001044			
			MINISTRY OF WATER AND SANITATION:999999			
			IRENE WANJIKU MUCHOKI			
			45001044			
			STD05236/1			
96	##	17-Jun-20	FT20169BB998	Outward RTGS Payment	1,248,489.85	225,034,413.20
			45001031		0	
			MINISTRY OF WATER AND SANITATION:CBK			
			NW REALITE LIMITED			
			/REC/0045001031			
			STD05085			
97	##	17-Jun-20	FT20169QPQZQ	TRFS Payments	0	387,534,413.20
			STD00579			
98	##	18-Jun-20	FT20170VKQJ4	Outward RTGS Payment	470,400.00	387,064,013.20
			45001047		0	
			MINISTRY OF WATER AND SANITATION:999999			
			RAPHAEL KIVUVA KAYOLI			
			45001047			
			IMP3983074			
99	##	25-Jun-20	FT20177SQS5J	TRFS Payments	680,457.70	386,383,555.50
			45001055		0	
			Withholding Tax			
##	##	26-Jun-20	FT20178PFTSN	TRFS Payments	34,701.55	386,348,853.95
			45001064		0	
			Withholding Tax			
##	##	26-Jun-20	FT20178JMVVB	Outward RTGS Payment	88,200.00	386,260,653.95
			45001056		0	
			MINISTRY OF WATER AND SANITATION:999999			
			JOSEPH NJOROGE KARIUKI			
			45001056			
			IMP3983077/1			
##	##	26-Jun-20	FT20178YYJL7	Outward RTGS Payment	38,786,089.30	347,474,564.65
			45001057		0	
			MINISTRY OF WATER AND SANITATION:999999			
			CMC MOTOR GROUP LTD			
			45001057			
			STD065464			
##	##	29-Jun-20	FT201819V2VF	Outward RTGS Payment	12,600.00	347,461,964.65
			45001062		0	
			MINISTRY OF WATER AND SANITATION:999999			
			PETER KIMANI KARANJA			
			45001062			
			STD05743			
##	##	29-Jun-20	FT201819M9XC	Outward RTGS Payment	30,500.00	347,431,464.65
			45001061		0	
			MINISTRY OF WATER AND SANITATION:999999			
			KIPROTICH LUKE TIREITO			

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				45001061			
				STD05740			
##	##	29-Jun-20	FT20181J473X	Outward RTGS Payment	126,000.00	0	347,305,464
				45001063			
				MINISTRY OF WATER AND SANITATION:999999			
				ANTHONY T PASIANY			
				45001063			
				STD05741			
##	##	29-Jun-20	FT20181WBT22	Outward RTGS Payment	1,116,512.05	0	346,188,952.
				45001060			
				MINISTRY OF WATER AND SANITATION:999999			
				JOEL TITO KODIAGA			
				45001060			
				STD05679			
##	##	29-Jun-20	FT20181SC3X2	Outward RTGS Payment	1,977,987.45	0	344,210,965.:
				45001059			
				MINISTRY OF WATER AND SANITATION:999999			
				multi-line motors (kenya) ltd.			
				45001059			
				STD05465/2			
##	##	30-Jun-20	FT20182GVYG4	TRFS Payments	43,241.40	0	344,167,723.7
				45001053			
				Withholding Tax			
##	##	30-Jun-20	FT20182BFB6Y	TRFS Payments	125,400.00	0	344,042,323.7
				45001054			
				Withholding Tax			
##	##	1-Jul-20	FT201837L9QD	TRFS Payments	965.5	0	344,041,358.2.
				45001074			
				Withholding Tax			
##	##	1-Jul-20	FT20183ZQ65C	TRFS Payments	9,000.00	0	344,032,358.2!
				45001000			
				Withholding Tax			
##	##	1-Jul-20	FT20183L6KDK	TRFS Payments	10,810.35	0	344,021,547.90
				45001067			
				Withholding Tax			
##	##	1-Jul-20	FT201831WQS7	Outward RTGS Payment	178,825.00	0	343,842,722.90
				45001051			
				MINISTRY OF WATER AND SANITATION:999999			
				AKIDE AND COMPANY ADVOCATES			
				45001051			
				STD04483/1			
##	##	1-Jul-20	FT20183YMN3V	Outward RTGS Payment	903,843.10	0	342,938,879.80
				45001050			
				MINISTRY OF WATER AND SANITATION:999999			
				IRENE WANJIKU MUCHOKI			
				45001050			
				STD04826			

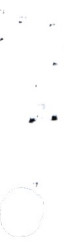


##	##	1-Jul-20	FT20183H8RZT	Outward RTGS Payment	2,339,358.60	✓	0	340,599,521.7
				45001052				
				MINISTRY OF WATER AND SANITATION:999999				
				MWERO WA MKALLA				
				45001052				
				STD05314/2				
##	##	1-Jul-20	FT201837YQJT	Inward RTGS Payment	0	✓	22,621,077.00	363,220,598.2
				COMMERCIAL BANK OF AFRICA LTD.				
				/ROC/TRANSFER				
##	##	2-Jul-20	FT20184F7S1L	TRFS Payments	16,706.90	✓	0	363,203,891.3
				45001048				
				Withholding Tax				
##	##	2-Jul-20	FT20184MT0BF	TRFS Payments	20,637.95	✓	0	363,183,253.3
				45001065				
				Withholding Tax				
##	##	2-Jul-20	FT201843FXLY	TRFS Payments	48,450.00	✓	0	363,134,803.3
				45001049				
				Withholding Tax				
##	##	2-Jul-20	FT20184CNCNJ	Outward RTGS Payment	55,034.50	✓	0	363,079,768.8!
				45001076				
				MINISTRY OF WATER AND SANITATION:999999				
				MAANZONI LODGE				
				45001076				
				STD04028/4				
##	##	2-Jul-20	FT201848Q3KQ	Outward RTGS Payment	56,700.00	✓	0	363,023,068.85
				45001071				
				MINISTRY OF WATER AND SANITATION:CBK				
				MIRIAM WAMBUI MWANGI				
				/REC/0045001071				
				STD5987				
##	##	2-Jul-20	FT20184GQ3JM	Outward RTGS Payment	56,700.00	✓	0	362,966,368.85
				45001072				
				MINISTRY OF WATER AND SANITATION:CBK				
				KENNETH MURANGIRI NJERU				
				/REC/0045001072				
				STD05985				
##	##	2-Jul-20	FT20184NTRPT	Outward RTGS Payment	56,700.00	✓	0	362,909,668.85
				45001068				
				MINISTRY OF WATER AND SANITATION:CBK				
				GEORGE GICHUHI NJUGUNA				
				/REC/0045001068				
				STD5989				
##	##	2-Jul-20	FT20184QLMFO	TRFS Payments	59,850.00	✓	0	362,849,818.85
				45001058				
				Withholding Tax				
##	##	2-Jul-20	FT20184WNJ6N	Outward RTGS Payment	100,800.00	✓	0	362,749,018.85
				45001070				



				MINISTRY OF WATER AND SANITATION:999999			
				RICHARD UKIRU FEDHA			
				45001070			
				STD5986			
##	##	2-Jul-20	FT20184WT365	Outward RTGS Payment	126,000.00	0	362,623,018.8
				45001069			
				MINISTRY OF WATER AND SANITATION:CBK			
				JOHN MBUGUA GATHUNGU			
				/REC/0045001069			
				STD5988			
##	##	2-Jul-20	FT20184F6GFM	Outward RTGS Payment	171,000.00	0	362,452,018.8
				45001073			
				MINISTRY OF WATER AND SANITATION:CBK			
				MILLICENT NINGOMA DZOMBO			
				/REC/0045001073			
				STD06028			
##	##	2-Jul-20	FT20184F3PTZ	Outward RTGS Payment	584,839.65	0	361,867,179.20
				45001066			
				MINISTRY OF WATER AND SANITATION:CBK			
				MWERO WA MKALLA			
				/REC/0045001066			
				STD05241/2			
				Totals	72,812,348.20	185,121,077.00	
						Closing Balance :	361,867,179.20

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**COAST REGION WATER SECURITY AND CLIMATE RESILIENCE
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020**

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

Bank Account No.: 100263954 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		11,978,758.30
	Less:		
2	Total amount documented		8,563,333.30
3	Outstanding amount to be documented		3,415,425.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2020		1,240,153.30
5	Amounts claimed but not credited as at 30 June 2020		-
6	Amounts withdrawn and not claimed		2,175,271.70
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2020		3,415,425.00

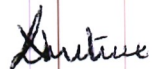
Discrepancy between total appearing on line 3 and 9

-

Notes:

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

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



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

DATE: 18.08.2020



SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2020
Account No.	1000263954
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	COAST REG WAT SEC & CL RES PRJ-5543
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2019
as per C.B.K. Ledger Account 871,715.83

Add:

Total Amount deposited by World Bank 4,206,667.47

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn 3,838,230.00

Total service charges if not included above in
amount withdrawn

Ending balance on 30th June, 2020 1,240,153.30

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE

07.08.2020

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE

18.08.2020

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



Results 1 - 8 of 8

Run Date: 29/07/2020
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

Run Time: 17:04:21

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000263954

ACCOUNT TITLE : COAST REG WAT SEC & CL RES PRJ-5543
 30/06/2020

STATEMENT PERIOD: From 01/07/2019

To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :			871,715.83		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	11/09/2019	FT19254NCCYZ	COAST REG FUND	0.00	1,291,606.17
2	02/10/2019	FT192750XG8H	PA123121	-2,019,230.00	0.00
3	16/01/2020	FT200166TSL7	FUNDING	0.00	130,480.65
4	14/02/2020	FT20045QDMXX	FUNDING	0.00	844,565.40
5	09/03/2020	FT200699QS3Q	PA124418	-1,119,000.00	0.00
6	27/03/2020	FT20087667HJ	WASHINGTON DC	0.00	1,558,154.67
7	29/04/2020	FT201208JR4S	PA124501	-700,000.00	0.00
8	08/06/2020	FT20160SFKT8	FUNDING	0.00	381,860.58
					1240153.3

END OF ACCOUNT STATEMENT

CLOSING BALANCE : 1240153.3

Favourites

TAM.E.STMT.OF.ACCT.EPRM More Options
Clear Selection Find

Account

Statement From

Statement To

TAM.E.STMT.OF.ACCT.EPRM



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

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

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

Designated Account Detail- DA-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: CBKEKENXXX	Current Authorized Allocation	5,000,000.00
Account Number	1000263954	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)
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	13,082,722.82
Documented	9,667,297.82
Outstanding Balance	3,415,425.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

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

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 16-Dec-2014	Loan Signing Date 13-Jan-2015	Loan Made Effective 11-May-2015	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 20-Aug-2020
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 31 of 31 entries

Filter by DA-A

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 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
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	2,415,455.00	DA-A	USD	2,415,455.00	20-Feb-2016	25-Feb-2016	Borrower	25-Feb-2016

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

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 16-Dec-2014	Loan Signing Date 13-Jan-2015	Loan Made Effective 11-May-2015	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 20-Aug-2020
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Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 55 entries

Filter by DA-A

Documented C Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 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	1,201,626.17	3	USD	450,226.36	10-Sep-2019	10-Sep-2019	Borrower	10-Sep-2019

Application				Paid							
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
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

**COAST REGION WATER SECURITY AND CLIMATE RESILIENCE
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2019**

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

Bank Account No.: 100263954 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		
	Less:		5,000,000.00
2	Total amount documented		
3	Outstanding amount to be documented		5,000,000.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2019		
5	Amounts claimed but not credited as at 30th June 2019		871,715.83
6	Amounts withdrawn and not claimed		-
7	Service Charges (if not included in lines 5 and 6 above)		4,128,189.17
8	Interest earned (if included in Special Account)		95.00
9	Total advance to Special Account Year ended 30 June 2019		5,000,000.00

Discrepancy between total appearing on line 3 and 9

Notes:

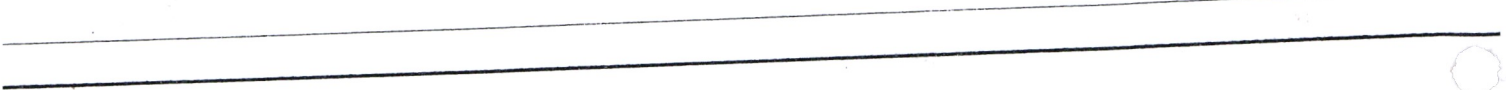
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

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

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

DATE:

23



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