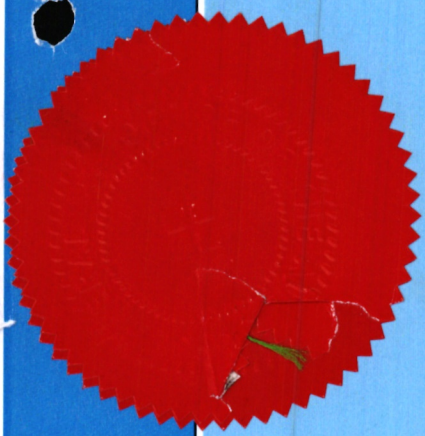





Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE	18 FEB 2021
	DAY: Thursday
TABLED BY:	L. D. M
CLERK-AT-THE-TABLE:	P. Muiga

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THE AUDITOR-GENERAL

ON

**LAKE VICTORIA WATER SUPPLY AND
SANITATION PROGRAM - (PHASE II)
PROJECT NO. P-Z1-EA0-004
(ADF GRANT NO.2100155019967)**

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

**LAKE VICTORIA SOUTH WATER WORKS
DEVELOPMENT AGENCY**





**Project Name: LAKE VICTORIA WATER SUPPLY AND SANITATION PROGRAM
(PHASE II)**



Implementing Entity: LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY

**PROJECT GRANT/CREDIT NUMBER P-Z1-EA-0-004
(ADF GRANT NO. 2100155019967)**

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)**

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
Reports and Financial Statements
For the financial year ended June 30, 2020

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2. STATEMENT OF PERFORMANCE AGAINST PROJECTS PREDETERMINED OBJECTIVES	v
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LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
Reports and Financial Statements
For the financial year ended June 30, 2020

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: Lake Victoria South Water Supply and Sanitation Phase II

Objective: The key objective of the project is to contribute to the improvement of livelihoods and health of communities in the basin and the reduction of pollution of the lake through improvements in sustainable water and sanitation infrastructure.

Address: Lake Victoria South Water Works Development Agency
Lavictors House
Off Ring Road, Milimani
P. O. Box 3325 Kisumu
Kenya

Telephone: (254) 057 2025127

E-mail: info@lvswda.go.ke

Website: www.lvswda.go.ke

1.2 Project Information

Project Start Date:	23rd April 2011
Project End Date:	31 st December 2019
Program Coordinator :	Eng. Daniel O. Oronje
Project Sponsor:	African Development Fund(ADF)

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water and Sanitation
Project number	P: - KE – E00 - 004

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
 LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
 Reports and Financial Statements
 For the financial year ended June 30, 2020

Other important background information of the project	The project is divided into three components namely: Works: (Short term and Long term Interventions) Water Supply systems, Sanitation, Storm water drainage and land fill and skip sites development. Goods: Purchase of Tractors, Trailers and Skips, Exhausters and Ugotugs, Vehicles and Motorcycles, Furniture and office Equipment. Services: Study, Design, Supervision, Hygiene and Sanitation promotion and other consultant services.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Kericho (ii) Keroka (iii) Isebania
Project duration	The project started on 15 th April 2011 and ran until 31 st December 2019

1.4 Bankers

Co operative Bank of Kenya
 Kisumu Branch
 Account no. 01141295755600

1.5 Auditors

AUDITOR GENERAL
 Kenya National Audit Office
 P. O. Box 30084 -00100
 Nairobi

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
Reports and Financial Statements
For the financial year ended June 30, 2020

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key Qualifications	Responsibilities
Eng. George Odedeh	Ag. Chief Executive Officer	BSC degree in Civil Engineering, MSC and MBA.	Accounting Officer
Eng. Daniel O. Oronje	Project Coordinator	BSC degree in Civil Engineering and MA in Project Planning and Management	Project Coordinator
Vincent Kipng'eno	Water Engineer	B-Tech Degree in Soil and Structural Engineering	Project Engineer.
George Ageng'o	Chemist	BSC degree and MA in Project Planning and Management	Environmentalist
Martin O. Mayi	Procurement Manager	BA degree, and MBA	Procurement Expert
Kelvins Otieno	Project Accountant	BCom degree in Finance. Registered Accountant	Program Accountant
Diana Adhiambo	Community Development Officer	BA. Community development	Community Development Officer

1.7 Funding summary

The Projects initial duration was for Four years from 2011 to 2015 but has been extended to 31st December 2018 with an approved budget of UA 11.84 Million equivalent to Kshs 1,506,725,531 as highlighted in the table below:

Source of funds	Commitment		Amount received to date 30/06/2020		Undrawn balance to date 30/06/2020	
	Donor currency (UA)	Kshs	Donor currency (UA)	Kshs	Donor currency (UA)	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
African Development Bank	10,390,000	1,320,593,041	11,385,363	1,447,105,994	0	0
(ii) Counterpart funds						
Government of Kenya	1,450,000	186,132,490	2,105,275	270,248,301	0	0
Total	11,840,000	1,506,725,531	13,490,638	1,717,354,295	0	0

Note: The exchange rate used at the appraisal date:
African Development Bank: 1UA: Ksh127.1023
GoK counterpart funding: 1UA: Ksh128.3672

2. STATEMENT OF PERFORMANCE AGAINST PROJECTS PREDETERMINED OBJECTIVES

Introduction

The Development Objectives of LVWATSAN II was to improve the health and quality of life of the populations living in the Lake Victoria basin. The main objective of the program was to reduce pollution of the Lake Victoria by implementing sustainable water and sanitation infrastructure in 15 selected secondary towns in the Lake Victoria basin, among them, Kericho, Keroka and Isebania.

The key development objectives of the project are to:

Support pro-poor water and sanitation investments in the secondary urban centres in the Lake Victoria Region;

- b) Build institutional and human resource capacities at local and regional levels for the sustainability of improved water and sanitation services;
- c) Facilitate the benefits of upstream water sector reforms to reach the local level in the participating urban centres;
- d) Reduce the negative environmental impact of urbanization in the Lake Victoria Basin.

Progress on attainment of Strategic development objectives

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

Procurement of:

- Purchase of performance enhancing equipment such as: Motor vehicles (5no.), Motor Cycles (5no.), Exhausters (4no.), Tractors (7no.) Trailers (7no) and Skips (86no)
- Construction of STI Works for Kericho, Keroka & Isebania, was successfully completed. The project is currently benefitting the communities with number of new connections being 300 in Keroka and 500 in Isebania
- Rehabilitation of Kericho Sewerage System, Sewer Extensions and Sanitation Facilities was initially awarded to Stansha Ltd but was terminated at 70% completion due to non-performance of the Contractor. The project has been re-awarded to Zhongmei Engineering Co. for the completion of outstanding works and other additional works. Current progress is at 98% for the re-awarded works.

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
Reports and Financial Statements
For the financial year ended June 30, 2020

- Construction of Water Supply and Sanitation Works for Keroka & Isebania Towns:
- Keroka Component awarded to Zhongmei is complete and currently benefiting the residents. Isebania component Completed by Zhongmei and is currently benefiting the residents. Sirare works is about 100% complete.
- Construction of Sanitary Landfill & Faecal Sludge Treatment Plant for Isebania Town awarded to Riang International Group Ltd. Works initially delayed by presence of huge underlying rock formation leading to re-design of the landfill, which are now complete
- Consultancy Services for Detailed Designs and Supervision was awarded to GIBB Africa Ltd. Currently all designs for the works projects have been done. The contract is about 99% complete. An addendum to the consultancy contract has been given to cover the extended implementation period of the on-going works and the Defects Notification Period..
- Consultancy for Hygiene and Sanitation Promotion was awarded to RAPADO. It entailed promotion of hygiene and sanitation practices. The contract was completed

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT /SUSTAINABILITY REPORTING

Lake Victoria South Water Works Development Agency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on five pillars which involve putting the Citizen first, delivering relevant goods and services, and improving operational excellence. The five pillars are as below:

- I. Increase water services coverage from 53% to 80% by 2022.
- II. Increase sanitation coverage from 17% to 43% by 2022.
- III. Enhance financial strength by realizing annual revenue of Kshs. 9 Billion
- IV. Strengthen Institutional Capacity by 20% by 2022
- V. Strengthen 8 Number Water Service Providers and respective Water Departments of the 8 County governments by 2022.

During the financial year the Agency provided water tanks and hand washing equipment to various institutions within all the counties under the jurisdiction of the Agency to help mitigate the effects of covid 19 .

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
Reports and Financial Statements
For the financial year ended June 30, 2020

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Chief Executive Officer of Lake Victoria South Water Works Development Agency (The Agency), which is the implementing agency (IA) of the project under the Ministry of Water & Irrigation and the Program Coordinator for ADB funded Projects are responsible for the preparation and presentation of the Project 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.

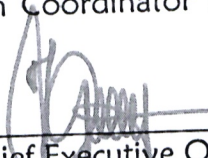
The Chief Executive Officer of the Agency and the Program Coordinator for LVWATSAN II project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

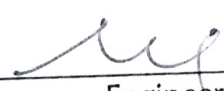
The Chief Executive Officer of the Agency and the Program Coordinator for LVWATSAN II Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2020, and of the Project's financial position as at that date. The Chief Executive Officer of the Agency and the Project Coordinator for LVWATSAN II 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.

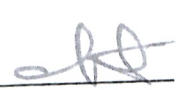
The Chief Executive Officer of the Agency and the Program Coordinator for LVWATSAN II Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financial covenants, and that Project funds received during the financial year/period under audit were used for 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 Chief Executive Officer of the Agency and the Program Coordinator for LVWATSAN II Project on 28/06/2020 2020 and signed by them.

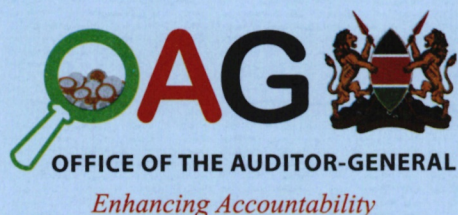

Ag. Chief Executive Officer
Eng. George Odedeh


Program Engineer
Eng. Daniel O. Oronje


Program Accountant
Kelvins B. Otieno
ICPAK MNo: 9939

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON LAKE VICTORIA WATER SUPPLY AND SANITATION PROGRAM - (PHASE II) PROJECT NO. P-Z1-EA0-004 (ADF GRANT NO.2100155019967) FOR THE YEAR ENDED 30 JUNE, 2020 - LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Lake Victoria Water Supply and Sanitation Program - (Phase II) Project No.P-Z1-EA0-004 set out on pages 1 to 13, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flow 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 Lake Victoria Water Supply and Sanitation Program (Phase II) Project as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the terms of Financing Agreement No. ADF Grant No.2100155019967 dated 4 April 2011 between the African Development Fund, and East African Community and the Subsidiary Agreement No. LVWATSAN/KE/002 dated 15 April, 2011 between Government of Kenya and East African Community.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Lake Victoria Water Supply and Sanitation Program-(Phase II) 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 audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Opinion.

Key Audit Matters

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

Report of the Auditor-General on Lake Victoria Water Supply and Sanitation Program-(Phase II) Project No. P-Z1-EA0-004(ADF Grant No.2100155019967) for the year ended 30 June, 2020 - Lake Victoria South Water Works Development Agency

Other Matter

1. Excess Funds Drawn by the Project

Note 1.7 on the funding summary under the Project information indicates that the Donor had made commitments amounting to Kshs.1,320,593,041 equivalent of UA10,390,000. However, actual drawdowns as at 30 June, 2020 amounted to Kshs.1,447,105,994 equivalent to UA11,385,363 indicating that the Project had drawn in excess of the funds committed by Kshs.126,512,953. Similarly, the Government of Kenya counterpart funds commitment was Kshs.186,132,490 equivalent to UA1,450,000. However, Kshs.270,248,301 equivalent to UA2,105,275 of the counter part funds had been drawn indicating that the Project had also drawn in excess of the committed counter part funds by Kshs.84,115,811.

2. Long Over Due and Inaccurate Pending Bills

Annex 9.6 to the financial statements reflects pending bills of Kshs.470,704,246 as at 30 June, 2020 which includes some bills related to the financial year 2016/17. The increase in pending bills by Kshs.133,565,513 from the bills of Kshs.337,138,733 as at 30 June, 2019 is attributed to the interest charged on overdue pending bills and claims for idle machinery of Kshs.151,495,770 levied by the contractor as per clause 3.5, 14.8 & 20.1 of the contract agreement. With the funds disbursed to the Project having surpassed the amount allocated to the Project by Kshs.210,628,764, and with a closing bank balance of Kshs.18,874, the Project is at risk of incurring significant interest costs and penalties with the continued delay in making payments.

In addition, the total pending bills of Kshs.337,138,733 as at 30 June, 2019 shown under Note 9.6 differed with the audited balance of Kshs.337,125,361 by Kshs.13,372.

3. Unresolved Prior Year Audit Issues

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Other Matter and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not disclosed all the issues under the progress on follow up of the auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by African Development Fund and the financing agreement No. ADF Grant No.2100155019967, I report based on my audit, that:

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards-Cash Basis and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the Program's ability to continue to sustain 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 Program 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 Program'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 that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

04 January, 2021

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
 LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
 Reports and Financial Statements
 For the financial year ended June 30, 2020

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

	Notes	FY 2020		FY 2019		Cummulative To Date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payments controlled by the entity	Payments made by third parties	
RECEIPTS				Ksh	Ksh	Ksh
Balance b/f						
Transfer from Government entities	8.3	49,944,092	0	58,724,370	0	270,248,301
Proceeds from domestic and foreign grants	8.4				149,950,186	1,447,105,994
TOTAL RECEIPTS		49,944,092	0	58,724,370	149,950,186	1,717,354,295
PAYMENTS						
Payment on Works	9.1	40,635,350.08	0	58,724,370	149,950,186	1,401,434,481
Payment on Goods	9.2			0	0	103,400,622
Payment on Services	9.3	9,308,742.40	0	0	0	172,490,956
Program Management Expenses	9.4	0	0	5,819,420		39,951,671
Bank Charges	9.5	0	0	3,000		57,690
TOTAL PAYMENTS		49,944,092	0	64,546,789	149,950,186	1,717,335,420
(DEFICIT) SURPLUS		0	0	(5,822,420)	0	18,874

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

Ag. Chief Executive Officer

Date 28/09/2020

Program Coordinator

Date 28/09/2020

Program Accountant:

ICPAK MNo: 9939

Date 28/09/2020

LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY
 LAKE VICTORIA WATER SUPPLY AND SANITATION PHASE II (LVWATSAN II)
 Reports and Financial Statements
 For the financial year ended June 30, 2020

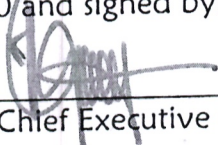
7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30th JUNE 2020

		2020	2019
		Ksh	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.2	18,874	18,874
TOTAL FINANCIAL ASSETS		18,874	18,874


REPRESENTED BY:

Surplus/(Deficit) for the year Gok		0	(5,822,420)
Fund Balance at the Beginning of the year		18,874	5,841,294
Borrowings			
NET FINANCIAL POSITION		18,874	18,874

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/09/2020 2020 and signed by:


 Ag. Chief Executive Officer

 Program Coordinator

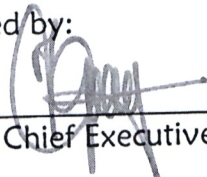

 Program Accountant:
 ICPAK MNo: 9939

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

CASHFLOW FROM OPERATING INCOME		2020 Ksh	2019 Ksh
Receipts for Operating Income			
Transfer from Government entities	8.3	49,944,092	58,724,370
Payments for Operating Expenses			
Program Management Expenses	9.4	-	(5,819,420)
Bank Charges	9.5		(3,000)
Net Cash Flow from Operating Activities.		49,944,092	52,901,950
CASHFLOW FROM INVESTING ACTIVITIES			
Payment on Works	9.1	(40,635,350)	(208,674,555)
Payment on Goods	9.2		-
Payment on Services	9.3	(9,308,742)	-
Refunds			
Net Cash Flow from Investing Activities.		(49,944,092)	(208,674,555)
CASHFLOW FROM BORROWING/GRANTS			
Proceeds from Local Grants	8.4	-	149,950,186
Net Cash Flow from Borrowings/Grants		-	149,950,186
Net cash Increase/(Decrease) in cash & Cash equivalents		0	(5,822,420)
Add: Cash and Cash equivalents at the Beginning of the year	8.2	18,874	5,841,294
Cash and Cash equivalents at the End of the year		18,874	18,874

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 28/06/20 2020 and signed by:


 Ag. Chief Executive Officer



 Program Coordinator


 Program Accountant:
 ICPAK MNo: 9939

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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS


	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a		c=a+b	d	d	e=c-d	f=d/c %
Receipts/ Payments Item							
Transfer from Government entities	60,000,000	(30,000,000)	30,000,000	30,000,000	0	0	0
Proceeds from domestic and foreign grants							
Total Receipts	60,000,000	(30,000,000)	30,000,000	30,000,000	0	0	0
Payments							
Purchase of Works Goods & Services	60,000,000	(30,000,000)	30,000,000	49,944,092	(19,944,092)	(19,944,092)	166
Total payments	60,000,000	(30,000,000)	30,000,000	49,944,092	(19,944,092)	(19,944,092)	166


 Ag. Chief Executive Officer

Date 25/09/2020


 Program Coordinator

Date 25/09/2020


 Program Accountant:
 ICPAK MNo: 9939
 Date 28/09/2020

8.0 NOTES TO THE FINANCIAL STATEMENTS

8.1 Basis of Preparation

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

8.1. Statement of compliance and Basis of Preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Accounting Standards Agency of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Project and all values are rounded to the nearest one Shilling. The accounting policies adopted have been consistently applied to all of the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid out by the Project.

i. Recognition of revenue and expenses

The Project recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Project. In addition, the Project recognises all expenses when the event occurs and the related cash has actually been paid out by the Project.

ii. Donations in Kind

In-kind donations are contributions 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 of in-kind donations can be reliably determined, the Project includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the donation is not recorded.

iii. Cash and cash equivalents

Cash and cash equivalents comprise cash in 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/period.

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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 had not been surrendered or accounted for at the end of the financial year.

iv. **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 are simply disclosed as an Annex to the financial statements. 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.

v. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification 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. A high-level assessment of the Project's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

vi. **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 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.

vii. **Comparative figures**

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

viii. **Subsequent events**

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

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8.2. CASH BALANCES

<u>Local Currency Accounts</u>	<u>2020</u>	<u>2019</u>
Co-operative Bank of Kenya A/c No. 01141295755600	18,874	18,874
Balance of Special Account at CBK		
Total local currency balances	18,874	18,874
Total bank account balances	18,874	18,874

8.3. RECEIPTS FROM GOVERNMENT OF KENYA

	Kshs	Kshs
Counterpart funding through IA		
Counterpart funds Quarter 1	7,500,000	10,105,003
Counterpart funds Quarter 2	7,500,000	40,000,000
Counterpart funds Quarter 3	7,500,000	7,957,637
Counterpart funds Quarter 4	7,500,000	661,730
Other Project Transfers	19,944,092	0
	49,944,092	58,724,370

8.4. PROCEEDS FROM FOREIGN GRANTS

There were no foreign grants received for the year ended 30th June 2020

8.5. MISCELLANEOUS RECEIPTS

There was no miscellaneous receipts to the project during the year under review.

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8.6. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2020, there were no transferred funds to other reporting government entities.

8.7. OTHER GRANTS TRANSFERS AND PAYMENTS

During the 12 months to 30 June 2020, there were no other grants or transfers funds to other reporting government entities.

8.8. CASH AND CASH EQUIVALENT BROUGHT FORWARD

<u>Local Currency Accounts</u>	<u>2020</u>	<u>2019</u>
Co-operative Bank of Kenya A/c No01141295755600	18,874	18,874
Balance of Special Account at CBK		
Total local currency balances	18,874	18,874
Total bank account balances	18,874	18,874

9.

9.1. Payment for Civil Works

DATE	DETAILS	CONTRACTOR	Amount
01.07.2019	Construction of water supply system and sanitation facilities for Keroka & Isebania Towns	Zhongmei Engineering	14,205,619.00
20.12.2019			8,000,000.00
17.02.2020			9,766,489.90
28.01.2020	Construction for feacal sludge treatment plant for Isebania Toen	Riang International Group	5,980,611.60
28.01.2020			2,449,754.30
18.03.2020			232,875.28
Total			40,635,350.08

9.2. PAYMENT FOR GOODS 2020

Date of Payment	Details	Contractor	ADB Amount	GOK Amount	TOTAL
			0	0	0
Total			0	0	0

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9.3. PAYMENT FOR SERVICES 2020

DATE	DETAILS	CONTRACTOR	Amount
31.03.2020	Design and supervision of construction of LVWATSAN II projects	Gibb Africa	7,000,000.00
20.08.2019			1,053,992.40
27.11.2019	Consultancy on project completion report	Eng. BS. Oloo	1,254,750.00
Subtotal Works			9,308,742

9.4. PROGRAM MANAGEMENT EXPENSES 2020

2020			2018
DATE	DETAILS	AMOUNT	TOTAL
		-	-
		-	-

9.5. BANK CHARGES

		2020	2018
DATE	DETAILS	AMOUNT	TOTAL
03.06.2020		0	0
		0	0

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9.6. ANNEX

(I) PENDING BILLS

#	Supplier of Goods or Services	IPC NO.	Date of Certificate	2019/20	2018/19
				Amount Pending	Amount Pending
Consultancy Services	Gibb Africa Ltd	15	02.11.2018	10,038,765	18,092,757
Subtotal				10,038,765	18,092,757
Construction of Civil Works: Water supply Systems in Keroka & Isebania	Zhongmei Eng.	10	30.06.2017	54,080,446	222,160,290
		11	30.06.2018	48,219,718	
		12	30.06.2018	55,957,252	
		Claims	27.08.2018	59,495,770	
		Int on Claims	30.12.2018	92,000,000	
			30.12.2019	94,755,426	
Sub total				404,508,612	222,160,290
Completion of Kericho sewerage works		5	30.06.2018	33,476,803	95,430,176
		6	30.06.2018	22,680,066	
		Sub total		56,156,869	
Consultancy Services on project completion report	Eng. BS Oloo				1,455,510
Sub total				-	1,455,510
Grand Total				470,704,246	337,138,733

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(II) TRIAL BALANCE

TRIAL BALANCE as at 30th JUNE 2020			
	Notes	DR Ksh	CR Ksh
Transfer from Government entities	8.3	0	30,000,000
Transfer from Donor /Financier	8.4	0	0
Fund Balance at B/F		0	0
Payment on Civil Works	9.1	40,635,350	0
Payment on Goods	9.2	0	0
Payment on Services	9.3	9,308,742	0
Program Management Expenses	9.4	0	0
Bank Charges	9.5	0	0
Project Transfers		0	19,944,092
TOTAL		49,944,092	49,944,092

9.7. NB:

1. The payment of civil works relate to the payment of the contractors for both short term and Long term intervention work done.
2. Consultancy services relate to study, design and supervision of works.

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LWATSAN II FIXED ASSET SCHEDULE FY 2019/2020

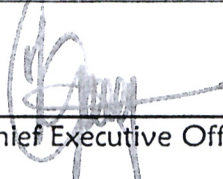
No	Asset Type	Opening Cost	Purchases/Additions in the Year	Disposals in the Year	Closing Cost
		(KShs)	(KShs)	(KShs)	(KShs)
		(a)	(b)	(c)	(d) = (a) + (b) - (c)
1	Motor Cycles	2,250,000	0	0	2,250,000
2	Double Cab Pickups	8,000,000	0	0	8,000,000
3	SUV Vehicle	3,580,000			3,580,000
4	Sludge Exhausters Vehicles	38,267,770	0	0	38,267,770
5	Laptops & Copiers	909,480	0	0	909,480
6	Furniture	501,180	0	0	501,180
7	Tractors	27,930,000.00	0	0	27,930,000
8	Skips & Skip Loaders	24,423,000			24,423,000
	Total	105,861,430	0	0	105,861,430


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10. PROGRESS OF AUDITORS 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:	Timeframe
				(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
1	Late Submission of Financial Statements	The management is committed to submit accounts within time	Program Accountant	Resolved	At financial Statement 2019-2020


 Ag. Chief Executive Officer
 Date 25.10.2020


 Program Coordinator
 Date 25.10.2020

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11. STATUS REPORT FOR PROJECT PERFORMANCE, COMPLIANCE AND OBJECTIVES

PROGRAM DATA

- ❖ Date of Grant Protocol of Agreement : 4th April, 2011
- ❖ Date of Subsidiary Grant Transfer
- ❖ Agreement Signature : 15th April 2011
- ❖ Date Grant Declared
- ❖ Effective : 2nd December, 2011
- ❖ Project Budget ADF : UA 10.39 M (Ksh.1.32b) GoK:UA1.45 M (Ksh 186m)
- ❖ Date of First Disbursement : 10th April 2012
- ❖ Date of Last Disbursement : 31st December, 2018

PROGRAM STATUS

1. GOODS

- ❖ (A) OFFICE FURNITURE: Delivered and paid
- ❖ (B) IT EQUIPMENT: Delivered and paid
- ❖ (C) 6No. VEHICLES (PMU & Towns)

1No. SUV Delivered on 26th August 2013 for PMU - paid.
4No. Double cabs delivered on 25th Feb 2014 for towns - paid.

- ❖ (D) TRACTORS, SKIPS & TRAILERS

Delivered and handed to the county Government of Kericho, Kisii and Migori

- (E) EXHAUSTERS

The 4No. Exhausters delivered on 7th April 2014 and handed over to the towns on 23rd May 2014.

- (F) 9No. MOTORCYCLES

The motorcycles were delivered on 26th August 2014 and handed over to the towns

2. WORKS

1. Short Term Interventions(STI)

Water Supply

- To bridge immediate needs of the Three Towns.
- Awarded on 4th April 2013 to Nyana Eng. Co Ltd;
- At a Contract Price of Kshs. 166,163,378.50;
- Works complete
- Defects Liability Period pegged which was pegged to completion of works in Isebania is complete

NB: Short Term Sanitation works was being rolled together with the currently ongoing long term interventions.

LONG TERM INTERVENTIONS (LTI)

- To meet the 20 year water demand for Keroka & Isebania
- To meet long term needs for sanitation in the 3 towns

Lot 1 – Rehabilitation of Sewerage System, Sewer Extensions & Construction of Ablution Blocks for Kericho

Procurement:

- Name of the Contractor: Stansha Ltd
- Date of Contract signature: 21st March 2014
- Contract Amount: Kshs. 201,207,043.42
- Sites Handing Over to the Contractor: 15th April 2014
- Start Date : 25th April 2014
- Effective Commencement Date : 27th May 2014
- Master List Approved: 1st August 2014
- Current Progress: 85%

Physical Progress: The works are currently at about 85 % implementation.

Lot 2 - Keroka Isebania Water Supply and Sanitation Project:

Procurement:

Name of the Contractor: Zhongmei Engineering Group Ltd
Date of Award: 9th May 2014
Date of Negotiations: 26th June 2014
Contract Signature: 27th June 2014

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Date of Commencement: 6th Jan 2015
Contract Period: 18 months
Contract Price: KES 769,362,348.20
Effective Commencement date: 7th January 2015
Overall Works progress: 100%

Status in Keroka:- Implementation is at 100%
Status in Isebania - Implementation is at 100%
Status in Sirare: Works are almost complete

Lot 3 – 3No. Landfills and FSTPs

- 3No Landfills: 1No. Each for Kericho, Keroka & Isebania
- Faecal Sludge Treatment Plants: 1No. Each for Keroka & Isebania
 - **Status**
- Contract Award made to Contractor for Construction of Kericho Landfill and
- Contract Award made to Contractor for Construction of Landfill and Faecal Sludge Treatment Plant for Isebania town
- Procurement of Contractor for Construction of Landfill and Faecal Sludge Treatment Plant for Keroka has been prevented by lack of land for the facilities.

3. SERVICES

1. Consultancy for Design and Supervision
 - Contract signed, with M/s GIBB Africa Ltd; May 2012
 - Completed
 - Draft ESIA Report, draft tender documents for Landfills and FSTPs received for Kericho and Isebania in December 2014.
 - Supervision of STI complete. Supervision of LTIs is on-going in the 3 towns.
 - Overall implementation progress: 89%
2. Consultancy for Hygiene and Sanitation Promotion
 - Contract signed, with M/s RAPADO on 15th December 2014
 - Draft Inception Report and KAP survey, Baseline Survey and Training Reports have been received.
 - Follow-up Trainings in the towns to be conducted by the Consultant
 - Implementation Status = 100%

STAKEHOLDERS INPUT

- MSF and TPT meetings are on.
- Town teams engaged for monitoring and evaluation.
- Has played a positive input in way leaves clearances.

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- Have continued to champion the interest of the communities they come from
- Training & Capacity Building (UN-Habitat)
- UN-Habitat continues to support the town teams in Training & Capacity Building initiatives in Utility Operations & Maintenance, User Training for Solid Waste Management.
- TCB support to the town stakeholders and the program in general is also being realized through their participation in TPT, MSF and Site meetings.
- However, generally UN-Habitat activities in the towns have reduced. This is mainly due to the fact that much of their remaining TCB activities are tied to completion of infrastructure works, which are still on-going.

- **DISBURSEMENT**

- Disbursement (Bank) by end of December 2019 : 100%
 - Land Issues/ Challenges

Keroka:

- Land for the main storage tank has now been availed by the county government of Nyamira.
- Land for faecal sludge and landfill also yet to be availed – procurement of Contractor for the same has been put on hold
- [Land for Intake & water treatment plant now availed and works have started]

Isebania:

- Land for Faecal sludge management facility and for landfill yet to be availed by the county government (Documentation needed for Landfill site which is claimed to be owned by the local government)
2. Exhausters, vehicles and motorcycles in use by the water utilities.

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