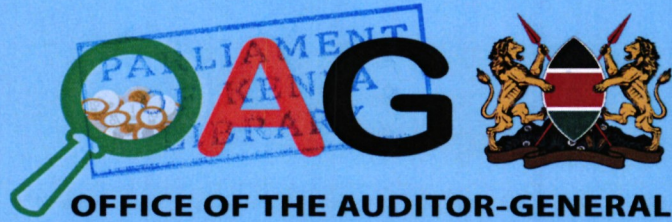



REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY	
DATE: 13 APR 2023	
THURSDAY	
TABLED BY:	THE LEADER OF THE MAJORITY PARTY (Hon. Kimani Ichung'wa)
CLERK AT THE TABLE:	Joyle Lemereki

REPORT

OF

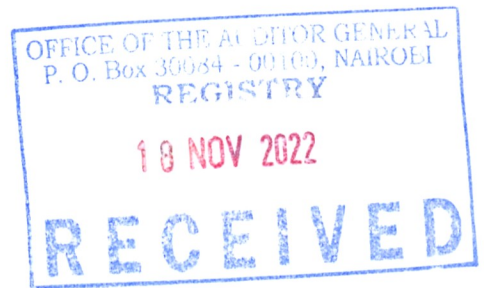
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

**MINISTRY OF WATER, SANITATION
AND IRRIGATION**



COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT

MINISTRY OF WATER AND SANITATION AND IRRIGATION

PROJECT CREDIT NUMBER 5543-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022

***Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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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 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: info@kwscrp.org

Website: www.kwscrp.go.ke

Project information and overall performance (continued)

1.1 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 2026
Project Manager:	The project manager is Eng. Simon G. Mwangi
Project Sponsor:	The project sponsor is Ministry of Water, Sanitation and Irrigation

1.2 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 and Kwale County. (ii) To increase access of 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 (USD200M) <p>The project has three categories as per the financing agreement Category 1: Goods, works, non-consulting services, Training, Sub Grants and operations Costs for part A, Category 2: Goods, works, non-consulting services, consultants’ services, Training, Sub grants and operation Cost for Part B, Category 3: Goods, works, non-consulting services, Training, Sub grants and operation Cost for Part C</p>
<p>Current situation that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Component 1: Mwache dam and relatable 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 SC2. Kwale Pilot Irrigation (iii) Support for Project Implementation
<p>Project duration</p>	<p>The project started on 11th May 2015 and is expected to run until 31st December 2026</p>

Project Information and Overall Performance (Continued)

1.3 Bankers

The following are the bankers for the current year:

(i) Designated Account

Central Bank of Kenya
Account No. 1000263954
P.O. Box 6000-00200 Nairobi.

(ii) Project Accounts

Central Bank of Kenya
Account No. 1000457217
Head Office, Haile Selassie Avenue

Kenya Commercial Bank
Account No. 118046446
Ukunda, Kwale.

Equity Bank
Account No. 1560267200967
Moi Avenue, Mombasa

1.4 Auditors

The project is audited by:

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

1.5 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 qualification	Responsibilities
Dr. (Eng). Joseph Njoroge, CBS	Principal Secretary	PhD. Strategic Management	Accounting Officer
Eng. Samuel Alima	Water Secretary	BSC Civil Engineering	Coordination of the Project
Eng. Simon. G. Mwangi	Project Manager	BSC Civil Engineering	Overall Project Management
CPA Agnes W. Waweru	Head of Accounting Unit	B.com, CPA(K)	Financial Management

1.6 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 ADA credit that was later revised to US\$ 244.56 million (IDA) US\$ 105.00 m and Gok US\$ 139.56 m) following 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.

*Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A)-(B)
(i) Loan						
IDA	255,000,000,	25,500,000,000	47,579,175	4,757,917,457	207,420,825	20,742,082,543
(ii) Counterpart funds						
Government of Kenya	139,560,000	13,956,000,000	10,875,000	1,087,500,000	123,685,000	12,368,500,000
Total	394,560,000	39,456,000,000	58,454,175	5,845,417,457	336,105,825	33,610,582,543

*Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30 th June 2022)	
	Donor currency	Kshs		Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Loan					
IDA	47,579,175	4,757,917,457	4,757,917,457	207,420,825	20,742,082,543
			-		
(ii) Counterpart funds					
Government of Kenya	10,875,000	1,087,500,000	1,087,500,000	123,685,000	12,368,500,000
Total	58,454,175	5,845,417,457	5,845,417,457	336,105,825	33,610,582,543

Project information and overall performance (continued)

1.7 Summary of Overall Project Performance:

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

	2021/2022		TOTAL		Variance %
	Budget	Actual	Budget	Actual	
Receipts from Government of Kenya	500,000,000	500,000,000	1,750,000,000	1,087,500,000	62%
Loan from External Development Partners	2,000,000,000	388,273,973	8,430,000,000	4,480,014,420	53%
TOTAL	2,500,000,000	888,273,973	10,180,000,000	5,567,514,420	55%

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

The first component Coastal Region Water Security and Climate Resilience Project (CRWSCR) is the construction of the main dam (Mwache), one check dam, raw water transmission lines to the treatment plant, and transport infrastructure (approach road to dam site), as well as supply electromechanical equipment and buildings related to the dam site. During the period under review, following satisfactory progress of land acquisition in the Priority 1(P1) land, the order of commencement was finally signed on 4th March for the contractor. As a result, the contractor has mobilised key staff and early equipment that have been deployed to repair some the roads in the dam area. Additionally, the contractor has prepared the Environmental and Social Management Plans, and health and safety management plans for approval before works begin. These documents have been submitted to client (Project Management Unit- PMU) for approval. Moreover, the contractor has prepared and submitted plans and licenses to relevant authorities for approval before commencing the construction of the contractor's camp. The tender documents for procuring engineering services for the upper check dam have also been finalised, awaiting floating in the next reporting period.

Additionally, during the year, 56,137 trees (56.1ha) were planted bringing the cumulative number of trees planted to date to 378,137 trees, equivalent to 378.1ha. The trees have been planted in riparian areas, homesteads and institutions such as schools, churches, police stations among others. Other catchment management activities

implemented include terracing (148.85Km to date, riparian marking (104.88Km i.e. 314.84ha to date), and establishment seven (7) of Regular Gauge Station (RGS) along the Ngeyeni river. These activities increased by 140.09ha of land which was restored through afforestation, terracing, construction of gabions, and marking and pegging of riparian areas. So far, the cumulative hectarage conserved is 1,139.5Ha.

In terms of land acquisition, a total of 287 Parcels under Priority area 1 were paid and vacated whereby 15 parcels were leased for the Project to utilize while NLC is processing the compensation proceeds. This represents an achievement rate of 100% of the total land in P1. Out of a target of 415 parcels in Priority Area 2, a total number of 403 parcels have been paid where 391 are vacated representing an achievement rate 94% as. The relocation of the PAPs in terms of purchasing land and construction is done with the assistance of the RIC team together with all relevant stakeholders. This is being done in strict adherence to the social safeguards provided in the approved RAP Reports.

Additionally, Hanje that was a disputed area, a total number of 36 land parcels had their issues resolved whereby beneficiaries in 31 land parcels were taken through the NLC process with 22 land parcels and 39 PAPs compensated as at 30th June 2022. There are 22 land parcels whose matter is in court awaiting judgement to pave way for NLC to compensate the rightful owners.

In cumulative terms, by June 2021, a total of 132 parcels had been acquired while in June 2022, the number climbed to 285 parcels meaning that 153 P1 parcels were acquired in the year. In P2 as at June 2021 only 11 parcels had been acquired while a total of 372 parcels were acquired by June 2022. This means that a total of 361 parcels were acquired during the period under review.

The project further aim is to 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. In terms of progress, this piece has suffered very slow progress. During the current reporting period, the project was put under Rapid Results Initiate (RRI) with the objective of trying to remedy the activity to reach at least 60% by June 2022. At the expiry of the RRI in June, the project was standing at 58%. The major items delaying the project now are the electro-

mechanical fittings. The Contractor has asked time extension until 24th March 2023, a request that is currently undergoing processing at PMU. PMU expects that with this additional time, the assignment will be completed.

For the Kwale Sanitation Investments, the main activity under this subcomponent during the FY was the construction of Phase 6 school latrines Gender sensitive Sanitation and Hygiene facilities in primary public schools. However, this activity was delayed due to the process of identification of local contractors to complete the works in 2021/22. The project will expedite the retendering for the contractors to complete the 6 schools in the next reporting period.

In regard to Sustainable Livelihoods Improvements, in the FY2020/21, a total of 62 beneficiary CBOs from 3 pilot Wards received a total of Kshs. 22.5 million. The other half was to be disbursed contingent on performance and financial probity. During the period under review, Ksh 4,599,477 was released for 12 CBOs that were considered ready for the second tranche, having satisfied operational and accounting requirements. Further follow-up in sub-subsequent months will be undertaken jointly with the PIU to assess the progress of these CBOs.

Finally, under the under the irrigation demonstration sub-component, over 1500 Upper Mwache farmers doing artisanal irrigation with micro irrigation facilities to enhance their production were supported in terms of starter input packs comprising of seeds, seedlings, fertilizers, knapsack sprayers, pesticides and micro irrigation pumps, multistorey gardens and kits to select farmers identified as change agents in their communities. Other achievements include the introduction of 15 new crop, tree and pasture species and varieties in Nyalani, Pemba and Mwache areas and testing, demonstration of basin and drip irrigation in Nyalani, Pemba and related areas; This involved the formation and Strengthening of an Irrigation Water Users Association (IWUA) at Nyalani irrigation Scheme which will be a model for the UCD farmers and the greater dam in future. The IWUA targets 400 farmers in Nyalani

***Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/22	Cumulative-to-date
Receipts from Government of Kenya		-	125,000,000	162,500,000	300,000,000	500,000,000	1,087,500,000
Loan from External Development Partners	308,550,000	277,299,541	330,209,659	2,388,176,785	786,966,167	388,273,973	4,479,476,125
	308,550,000	277,299,541	455,209,659	2,550,676,785	1,086,966,167	888,273,973	5,566,976,125
Absorption rate %	1%	1%	2%	10%	4%	4%	23%

iii) List the implementation challenges and recommended way forward.

Land acquisition disrupted the issuance of an order and thus the project's work schedule. The outbreak of Covid-19 had a significant effect on the implementation of the RAP especially on field activities that ranged from sensitization meetings, GRC meetings and trainings amongst others. The government regulations in stemming the rise in Covid-19 infections dictated a slowdown of the RAP activities that in turn significantly reduced the RIC's field work

1.8 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 Predetermined Objectives

Introduction

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

Progress on attainment of strategic development objectives

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

Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022

Table 1. Progress indicators and progress to date

	Unit of Measure	Baseline	Target Values		Cumulative Achievement (June 22)
			Year 6	EoP	
			Jun-21	Dec-26	
PDO Level Results Indicators					
1. Reservoir holding capacity of the Mwache Dam	Million m ³	0	0	136	0
2. No. of people provided with access to improved water sources under the project	Number	0	0	64,300	0
3. Direct project beneficiaries (of which % female)	Number (%)	0	100,000 (48%)	485,500 (48%)	20,000 ¹
Component 1 -Mwache Dam and Related Infrastructure					
4. % Construction progress of the Mwache Dam.	Percent	0%	0%	100%	-
5. Cost performance of Mwache dam construction (including advance payment)	Percent	0%	20%	100%	20%
6. Target area where land and water management practices have been adopted as a result of the project	Hectares	0	1200	2000	1400
7. Environmental and Social management plan implemented	Yes/No	No	Yes	Yes	RAP under implementation
8. RAP implementation score/index	Percent	0	0	70%	69.9%
Component 2 -Kwale County Development Support					
9. No. of people in urban areas provided with access to improved water sources	Number	0	0	32,000	0
10. No. of community health resource persons trained under the project	Number	0	450	500	647
11. No. of villages certified by third party to be Open Defecation Free (ODF)	Number	0	35	40	25 ²
12. No. of public institutions (schools) provided with WASH facilities under the project	Number	0	30	30	15
13. No. of people that directly benefit from livelihood improvement investments	Number	0	4,000	6,500	2,289

¹ Includes 261 beneficiaries of the livelihood micro-projects

² In the previous report, due to conflation of data, 144 villages were reported. The error has now been corrected.

Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022

	Unit of Measure	Baseline	Target Values		Cumulative Achievement (June 22)
			Year 6	EoP	
			Jun-21	Dec-26	
14. Female share (%) of farmers gaining access to irrigation water services through the irrigation demonstration scheme	Percent	0	0	50%	Not yet started
15. Female share (%) of irrigation demonstration participants with increased income from marketed products.	Percent	20%	20%	30%	23%
Component 3 -Project Management					
16. Coastal Region Bulk Water Joint Authority (JA) established and operational	Operational JA	0	-	Operational JA	-
17. Proportion (%) of women representation in the JA board of directors or senior management (Percentage)	Yes/N	No	Yes	Yes	-
18. Project M&E established and operational	Text		Fully operational	Fully operational	Fully operational

3. Environmental and Sustainability reporting

1. Employee welfare

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

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

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

2. Market place practices-

a) Responsible Supply chain and supplier relations-

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

For procurement, Value for Money (VfM), transparency, economy, effectiveness, efficiency, and equity are the basic principles that are in procurement. Procurement is strictly compliant with government procurement procedures (e.g. in relation to value for money; tendering; due diligence). Purchases of goods and services are costed and evaluated for value for money (VfM) before purchase. VfM does not necessarily mean getting the lowest price. It means buying the right quality, in the right quantity, at the right price, at the right time. It also includes other considerations such as delivery and availability, additional costs e.g. transport and storage and the cost of procurement itself (i.e. time spent on the purchase).

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

b) Responsible ethical practices

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

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

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

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

c) Regulatory impact assessment

Safeguard citizen and stakeholder's rights.

3. Community Engagements

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

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

4. Statement of Project Management responsibilities

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator 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 (period) ended on June 30, 2022.

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 (v) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator 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 Coordinator 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, 2022, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Water, Sanitation and Irrigation and the Project Coordinator 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 Coordinator for Coastal Region Water Security and Climate Resilience Project confirm that

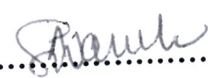
the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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 Coordinator for Coastal Region Water Security and Climate Resilience Project on 15TH NOVEMBER 2022 and signed by them.

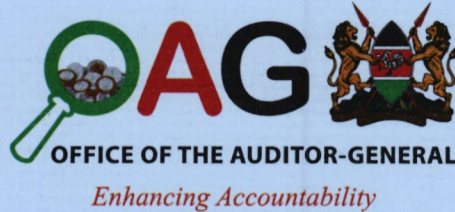

.....
Dr. (Eng) Joseph Njoroge,
CBS
Principal Secretary


.....
Eng. Simon G. Mwangi
Project Manager


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

REPUBLIC OF KENYA

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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 COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT (IDA CREDIT NO.5543-KE) FOR THE YEAR ENDED 30 JUNE, 2022 - MINISTRY OF WATER, SANITATION AND IRRIGATION

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Coastal Region Water Security and Climate Resilience Project set out on pages 1 to 46, which comprise statement of

Report of the Auditor-General on Coastal Region Water Security and Climate Resilience Project (IDA Credit No.5543-KE) for the year ended 30 June, 2022 - Ministry of Water, Sanitation and Irrigation

financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, 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 Coastal Region Water Security and Climate Resilience Project as at 30 June, 2022, 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 Public Finance Management Act, 2012 and the Financing Agreement No.5543-KE dated 13 January, 2015, between the Republic of Kenya and International Development Association (IDA).

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

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.2,500,000,000 and Kshs.888,273,973 respectively resulting to an under-funding of Kshs.1,611,726 or 64% of the budget. Similarly, the Project expended Kshs.1,241,032,696 against an approved budget of Kshs.2,500,000,000 resulting to an under-expenditure of Kshs.1,258,967,304 or 50% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Delayed Construction of Mwache Multipurpose Dam Project

As reported previously, the Ministry of Water, Sanitation and Irrigation awarded a contract for construction of Mwache Dam on 21 March, 2019, but the commencement of the works delayed pending acquisition of land, compensation, relocation and livelihood restoration process. A review of progress made on the construction revealed that, during the year under review, the contractor was paid an advance payment amounting to Kshs.85,267,787, and a notice given to start construction of permanent dam works. The work was scheduled to commence on 1 November, 2021.

However, a site visit in October, 2022 revealed that the contractor had not completed mobilizing equipment for the construction at the site. Further, compensation of the project-affected persons and acquiring of the necessary land required for the Dam construction had not been finalized.

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

1.0 Unresolved Prior Year Matter

1.1 Unrecovered Funds on Terminated Contract

As reported in the previous year, 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. A review of the progress made on the matter in November, 2022 revealed that the amount was yet to be received by the Ministry.

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

2.0 Sustainability of Project's Livelihood Programme

The Project disbursed grants totalling Kshs.22,465,136 to sixty-two (62) community groups in Kwale County under the Livelihood Programme. The programme was to carry

out a series of activities aimed at improving sustainable livelihood and sharing the Project's benefits in rural areas of the County.

The activities included establishment of tree nurseries, greenhouses and horticulture, dairy, poultry farming among other economic activities. However, as reported in the previous year, some beneficiary groups diverted funds to activities not stated in the Grant Agreement. A review of Project records in October, 2022 revealed that out of Kshs.22,465,136 of Project grants for livelihoods, an amount of Kshs.19,161,440 had been accounted-for leaving a balance of Kshs.3,303,696. Due to the shortcomings, the livelihood programme activities may not be sustained.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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 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 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 Financing Agreement Credit No.5543-KE, dated 13 January, 2015 between International Development Association (IDA) and the Republic of Kenya, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements agree 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about 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 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls 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 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 controls.
- 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 that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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


CPA Nancy Gatirungu, CBS
AUDITOR-GENERAL

Nairobi

02 December, 2022


**Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**


6. Statement of Receipts and Payments for the year ended 30th June 2022.


	Note	2021-2022		2020-2021		Total	Payments made by third parties	Total	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				
Receipts		Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.	
Transfer from Government entities	1	500,000,000	-	500,000,000	300,000,000	-	300,000,000	1,087,500,000	
Proceeds from domestic and foreign grants	2	-	-	-	-	-	-	-	
Loan from external development partners	3	388,273,973	-	388,273,973	701,698,314	85,267,787	786,966,101	4,479,476,125	
Miscellaneous receipts	4	-	-	-	-	-	-	667,795	
Total receipts		888,273,973	-	888,273,973	1,001,698,314	85,267,787	1,086,966,101	5,567,643,920	
Payments									
Compensation to employees	5	2,641,510	-	2,641,510	2,831,673	-	2,831,673	10,011,619	
Purchase of goods and services	6	124,559,339	-	124,559,330	538,815,835	-	538,815,835	1,627,778,013	
Social security benefits	7	-	-	-	-	-	-	-	
Acquisition of non-financial assets	8	1,113,831,848	-	1,113,831,848	145,326,555	85,267,787	230,594,342	3,522,521,918	
Transfers to other government entities	9	-	-	-	-	-	-	-	
Other grants and transfers /payments	10	-	-	-	-	-	-	-	
Total payments		1,241,032,696	-	1,241,032,696	686,974,062	85,267,787	772,241,850	5,160,311,549	
Surplus/ (deficit)		(352,758,723)	-	(352,758,723)	314,724,252	-	314,724,252	407,332,371	

***Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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


.....
Dr. (Eng) Joseph Njoroge
CBS
Principal Secretary



.....
Eng. Simon G. Mwangi
Project Manager



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


7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	301,892,350	329,605,343
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		301,892,350	329,605,343
Imprests and Advances	12	111,122,585	431,517,549
Total Financial Assets		413,014,935	761,122,891
Financial Liabilities			
Deposits and Retention monies	13	5,144,260	493,494
Net Assets		407,870,675	760,629,396
Represented By			
Fund Balance B/fwd.	14	760,629,396	445,905,144
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		(352,758,723)	314,724,252
Net Financial Position		407,870,675	760,629,396

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18th NOVEMBER 2022 and signed by:


.....
Dr. (Eng) Joseph Njoroge
CBS
Principal Secretary


.....
Eng. Simon G. Mwangi
Project Manager


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

*Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022*


8. Statement of Cashflow for the year ended 30th June 2022


Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	500,000,000	300,000,000
Proceeds from domestic and foreign grants	2	-	-
Miscellaneous receipts	4	-	-
Total receipts		500,000,000	300,000,000
Payments			
Compensation of employees	5	(2,641,510)	(2,831,673)
Purchase of goods and services	6	(124,559,339)	(583,815,835)
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Total Payments		(127,200,849)	(586,647,508)
Adjustments during the year			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	(413,987,019)	(347,172,408)
Increase/(decrease) in accounts payable:	17	4,650,766	493,495
Net cash flow from operating activities		(36,537,102)	(588,326,422)
Cashflow from investing activities			
Acquisition of non-financial assets	8	(1,113,831,848)	(145,326,555)
Net cash flows from investing activities		(1,113,831,848)	(145,326,555)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	388,273,973	701,698,314
Net cash flow from financing activities		388,273,973	701,698,314

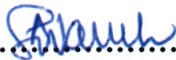
Coastal Region Water Security and Climate Resilience Project
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Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Net increase in cash and cash equivalents		(27,712,993)	(31,954,663)
Cash and cash equivalent at beginning of the year	11	329,605,343	361,560,004
Cash and cash equivalent at end of the year	11	301,892,350	329,605,343

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 18th NOVEMBER 2022 and signed by:

.....

 Dr. (Eng) Joseph Njoroge
 CBS
 Principal Secretary

.....

 Eng. Simon G. Mwangi
 Project Manager

.....

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

**Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**

9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	400,000,000	100,000,000	500,000,000	500,000,000	-	100%
Proceeds from domestic and foreign grants						
Proceeds from borrowings	2,000,000,000	-	2,000,000,000	388,273,973	1,611,726,027	19%
Miscellaneous receipts						
Total Receipts	2,400,000,000	100,000,000	2,500,000,000	888,273,973	1,611,726,027	36%
Payments						
Compensation to employees	3,000,000		3,000,000	2,641,510	358,490	88%
Purchase of goods and services	1,000,000,000		1,000,000,000	124,559,3394	875,440,661	12%
Social security benefits						
Acquisition of non-financial assets	1,397,000,000	100,000,000	1,497,000,000	1,113,831,848	383,168,152	74%
Transfers to other government entities						
Other grants and transfers						
Total Payments	2,400,000,000	100,000,000	2,500,000,000	1,241,032,696	1,258,967,304	50%
Surplus or Deficit				(352,758,723)		

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

.....
Dr. (Eng) Joseph Njoroge, CBS
Principal Secretary

.....
Eng. Simon G. Mwangi
Project Manager

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

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for the Coastal Region Water Security and Climate Resilience Project under National Government of Kenya. The financial statements are for the reporting entity Coastal Region Water Security and Climate Resilience Project as required by Section 81 of the PFM Act, 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing

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

vi) Undrawn external assistance

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

10.5 Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

10.6 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.

Significant Accounting Policies (Continued)

10.7 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.

10.8 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.

10.9 Imprests and Advances

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.

10.10 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:

Significant Accounting Policies (Continued)

- 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 5 of this financial statement is a register of the contingent liabilities in the year.

10.11 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.

10.12 Pending bills

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

Significant Accounting Policies (Continued)

10.13 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.

10.14 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. 278 million billion being loan disbursements were received in form of direct payments from third parties.

10.15 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)

10.16 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.

10.17 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, 2022.

10.18 Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note xx of these financial statements*

11. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry Water & Irrigation and Sanitation</i>			
Counterpart funds Quarter 1	100,000,000	-	100,000,000
Counterpart funds Quarter 2	300,000,000	-	300,000,000
Counterpart funds Quarter 3	-	-	125,000,000
Counterpart funds Quarter 4	100,000,000	300,000,000	400,000,000
Total (See Annex 2)	500,000,000	300,000,000	1,087,500,000

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Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						2021-2022 Kshs	2020-2021 Kshs
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-	-
Insert name of foreign Government	-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-	-
Grants Received from Local Individuals and organizations	-	-	-	-	-	-	-
Insert name of individual or local organization	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

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Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury 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	2021/22
Loans Received from Multilateral Donors (International Organizations)						
IDA	-	-				253,433,280
IDA						269,698,434
IDA						178,566,600
IDA						85,267,787
IDA			120,966,660		120,966,660	
IDA			141,570,325		141,570,325	
IDA			125,736,988		125,736,988	
IDA						
Total			388,273,973	-	388,273,973	786,966,100

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Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2021-2022			2020/2021	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts		
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties, and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere	-	-	-	-	667,795
Total	-	-	-	-	667,795

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Notes to the Financial Statements (Continued)

5. Compensation to Employees

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	-	-	-	-	-
Basic wages of temporary employees	2,641,510	-	2,641,510	2,831,673	10,011,619
Personal allowances paid as part of salary	-	-	-	-	-
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
Total	2,641,510	-	2,641,510	2,831,673	10,011,619

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Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	2021/2022			2020/2021	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	6,234,553	13,857,608
Communication, supplies and services	2,458,065	-	2,458,065	2,712,025	6,752,849
Domestic travel and subsistence	52,895,424	-	52,895,424	58,867,046	200,808,765
Foreign travel and subsistence	-	-	-	-	8,767,755
Printing, advertising, and information supplies	1,077,089	-	1,077,089	2,008,692	33,631,019
Rentals of produced assets	5,527,772	-	5,527,772	10,364,845	17,163,010
Training payments	-	-	-	-	5,572,800
Hospitality supplies and services	4,799,543	-	4,799,543	8,655,489	28,275,256
Insurance costs	1,218,404	-	1,218,404	-	1,291,699
Specialized materials and services	1,341,621	-	1,341,621	2,663,761	11,416,723
Other operating payments	19,449,145	-	19,449,145	5,828,070	31,026,713
Routine maintenance – vehicles and other transport equipment	35,792,277	-	35,792,277	26,284,303	84,043,419
Routine maintenance- other assets	-	-	-	-	-
Exchange rate losses/gains (net)	-	-	-	-	-
Total	<u>124,559,339</u>	<u>=</u>	<u>124,559,339</u>	<u>123,618,784</u>	<u>442,607,615</u>

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022			2020-2021	Cumulative to-date Kshs
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total Payments Kshs	Total Payments Kshs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
Total	=	=	=	=	=

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	Payments made in Cash		Payments made by third parties		Total payments	Total payments 2020-2021	Cumulative to-date
	Kshs.	Kshs.	Kshs.	Kshs.			
Purchase of buildings	-	-	-	-	-	-	-
Construction of buildings	-	-	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-	-	2,482,053
Construction of roads	-	-	-	-	-	-	-
Construction of civil works	76,246,741	-	-	-	76,246,741	94,960,924	2,297,044,987
Overhaul & refurbishment of construction and civil works	-	-	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	-	13,476,569	54,955,805
Overhaul of vehicles & other transport equipment	-	-	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	-	-	7,795,194	16,092,311
Purchase of specialised plant, equipment and machinery	-	-	-	-	-	19,162,243	19,162,243
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-	-	-

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	Payments made in Cash	Payments made by third parties	2021-2022		2020-2021		Cumulative to-date
			Total payments	Total payments	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-	-	-
Research, studies, project preparation, design & supervision	293,275,445	-	293,275,445	415,197,051	1,478,444,843	-	1,478,444,843
Rehabilitation of civil works	-	-	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-	-	-
Acquisition of land	744,309,663	-	744,309,663	95,199,412	839,509,075	-	839,509,075
Acquisition of other intangible assets	-	-	-	-	-	-	-
Total	<u>1,113,831,848</u>	<u>=</u>	<u>1,113,831,848</u>	<u>645,791,393</u>	<u>4,707,691,316</u>	<u>-</u>	<u>4,707,691,316</u>

[Provide explanation as necessary]

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Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	2021-2020	Kshs
Transfers to National Government entities					
Ministry ABC	-	-	-	-	-
Project XYZ	-	-	-	-	-
	-	-	-	-	-
Transfers to County Governments					
County ABC	-	-	-	-	-
County XYZ	-	-	-	-	-
	-	-	-	-	-
Total	=	=	=	=	=

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Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
		2022-2021		2020-2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g. schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
Total	-	-	-	-	-

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 8.13A)	301,892,350	329,605,343
Cash in hand (Note 8. 13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	<u>301,892,350</u>	<u>329,605,343</u>

Coastal Water Security and Climate Resilience Project has 1 number of project accounts spread within the project implementation area and 1 number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	=	=
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000457217]	301,892,350	329,605,353
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	<u>301,892,350</u>	<u>329,605,353</u>
Total bank account balances	<u>301,892,350</u>	<u>329,605,353</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 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

Description	2021-2022	2020-2021
	Kshs	Kshs
(i) A/C Name [A/c No 100263954]		
Opening balance	106,704	130,216,096
Total amount deposited in the account	450,661,365	571,588,922
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>388,273,973</u>	<u>701,698,314</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>62,494,096</u>	<u>106,704</u>

The Special Deposit Account reconciliation statement has been attached as Appendix xx support these closing balance.

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash in hand balances	=	=

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

Description	2021-2022	2020-2021
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others (<i>Specify</i>)	-	-
Total	=	=

[Provide short appropriate explanations as necessary]

12. Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	2,312,300	1,048,916
Coast Development Authority	23,928,905	10,600,057
County Government of Kwale	10,836,288	11,441,492
Grants for Livelihoods	3,303,696	3,303,696
KWSCRIP	322,800	322,800
National Lands Commission	70,418,596	404,800,588
Total	111,122,585	431,517,549

Notes to the Financial Statements (Continued)

12b: Breakdown of Imprests and Advances

Name of Officer at Institution	Amount taken	Due date of Surrender	Amount Surrendered	Balance 2022	Balance 2021
Richard Nduayo	63,000.00				63,000.00
Evelyne Nyarega	112,000.00				112,000.00
Pamela Omas	112,000.00				112,000.00
David Kihara	140,000.00				140,000.00
Otieno Akicho	140,000.00				140,000.00
Fredrick Mdoe	50,400.00				50,400.00
Caroline Mwema	19,600.00				19,600.00
Constance Ndarawe	187,142.00				187,142.00
Laurine Kithi	37,205.00				37,205.00
Said Guni	14,700.00				14,700.00
Simon Loktari	25,200.00				25,200.00
Nancy Sidi	93,900.00				93,900.00
Nuru Mohamed	9,799.00				9,799.00
Saumu Chasi	22,970.00				22,970.00
Soko Lugwe	21,000.00				21,000.00
Raphael Kivuva	124,200.00			124,200.00	
Lillian Nafula	112,000.00			112,000.00	
James Areba	140,000.00			140,000.00	
VIOLET INDIAZI	336,500.00	7/5/2022	336,500.00	336,500.00	
ZEINAB SHEIKH ALI	1,313,400.00	7/4/2022	1,313,400.00	1,313,400.00	
SALIM MKUSI	12,600.00	7/4/2022	12,600.00	12,600.00	
SIMON VOTI TAWA	133,600.00	7/1/2022	133,600.00	133,600.00	
SHARON	42,000.00	7/4/2022	42,000.00	42,000.00	
ESTHER	42,000.00	7/4/2022	42,000.00	42,000.00	
LAURINE RIZIKI	42,000.00	7/5/2022	42,000.00	42,000.00	
BINTISAID VYOMBO	14,000.00	7/5/2022	14,000.00	14,000.00	
TOTAL	3,361,216.00		1,936,100.00	2,312,300.00	1,048,916.00

13. Deposits and Retention Monies

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	5,144,260	493,494
Deposits	-	-
Total	5,144,260	493,494

14. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	301,892,350	329,605,343
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	111,122,585	431,517,549
Deposits and Retention	5,144,260	(493,494)
Total	407,870,675	760,629,396

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f FY (2020/2021 audited financial statements)	Adjustments	Adjusted balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

16. Changes in Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Receivables as at 1 st July 2021	431,517,549	84,345,139
Closing account receivables as at 30 th June 2022	845,504,568	431,517,549
Change in Receivables	413,987,019	347,172,408

17. Changes in Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021	493,494	-
Closing accounts payables as at 30 th June 2022	5,144,260	493,494
Change in payables	4,650,766	493,494

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12. Other Important Disclosures

1. Pending Accounts Payable (See Annex 3a)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. Pending Staff Payables (See Annex 3b)

	Balance b/f FY 2020/20 21	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 3c)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a). External assistance relating loans and grants

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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Other Important Disclosures (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

(This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement).

e Purpose and use of external assistance

Payments made by third parties	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation to employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government entities	-	-
Other grants and transfers	-	-
Social Security benefits	-	-
Acquisition of assets	-	-
Finance Costs including loan interest	-	-
Repayment of principal on domestic and foreign borrowing	-	-
Other payments	-	-
Total	-	-

(N/B The above sub-classification should be adopted based on the purpose of the external assistance and how it was used).

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Other Important Disclosures (Continued)

f. External Assistance paid by third parties on behalf of (the Entity) by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity).

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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13. Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Low Absorption of Project Funds The annual report for the year under review indicates that the project has been in operation for six (6) years, which covers 99% of the project duration expected to end on 31st December, 2023. However, as at 30th June, 2021, the Project had only absorbed an amount of Kshs. 4,091,202,153 out of the total loan amount of Kshs. 20,000,000,000(USD200 million) translating to about 20% of the total funding. Further, during the year under review, the Project</p>	<p>The low absorption was due to delays in the commencement of construction works for Mwache Dam project at a cost of Kshs. 13.7 billion, which constitutes 70% of the loan finance. This resulted from the land acquisition delays which was hampered by NLC internal processes, incorrect land ownership documents and succession disputes, inadequate allocation by NT for land compensation budget and strict social safeguards in the RAP as approved by World Bank. To ensure the project meets its objectives, the Government has already negotiated with World Bank for a restructured Finance Agreement with</p>	<p>Unresolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>failed to utilize Kshs. 927,817,239 or 55% of its annual budget. As a result of this underperformance, it is unlikely that the Project will utilize the whole loan amount within the funding period, and its expected outputs and objectives may not be achieved.</p>	<p>extension of the project up to January 2027 and additional funding to ensure completion of the Dam.</p>		
<p>1.</p>	<p>Delayed Construction of Mwache Multipurpose Dam Project As reported previously, the Ministry of Water, Sanitation and Irrigation awarded a contract for construction of Mwache dam on 21st March, 2019, but the commencement of the works delayed pending acquisition of land, compensation, relocation</p>	<p>Once it was determined that land acquisition for priority areas land which is needed to be handed over to the contractor for the works to commence would not be completed by 1st November, 2021, the start date was moved to 15th February, 2021 and the contractor notified accordingly. Consequently, no claims will be incurred since the contractor had not</p>	<p>Unresolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and livelihood restoration process. A review of progress made on the construction revealed that, during the year under review, the contractor was paid an advance payment amounting to Kshs. 85, 267,787, and a notice given to start construction of permanent dam works. The work was scheduled to commence on 1st November, 2021. However, a site visit in October, 2021 revealed that the contractor had not mobilized the site and that implementation aimed at compensating the project-affected persons (PAPs) and acquiring the necessary land required for the Dam construction</p>	<p>mobilized to site. The new date will allow for all pending land parcels to be compensated and vacated in readiness for commencement of works.</p>		

**Coastal Region Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>was yet to be finalize. The delay in commencement of works may result in additional Project costs.</p>			
2.	<p>Sustainability of Project's Livelihood Programme The Project disbursed grants totalling Kshs. 22,465, 136 to sixty-two (62) community groups in Kwale County under the Livelihood Programme. The programme was to carry out a series of activities aimed at improving sustainable livelihood and sharing the Project's benefits in rural areas of the County. The activities included establishment of tree nurseries, greenhouses and horticulture, dairy, poultry farming among other</p>	<p>The disbursement of funds for the livelihood programme to the selected groups was based on an approved project proposal and work plan whose implementation was to be monitored by Kwale Government Project Implementation Unit (PIU) to ensure compliance to the agreed activities and financial accountability. A fiduciary review was conducted jointly by the CRWSCRIP and PIU officials on September 2020 to monitor the progress by the supported groups. A follow-up assessment of</p>	<p align="center">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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>economic activities. However, as reported in the previous year, some beneficiary groups diverted funds to activities not stated in the Grant Agreement. A review of Project records in October 2021 revealed that out of Kshs. 22,465,136 of Project grants for livelihoods, an amount of Kshs. 19,161,440 had been accounted for leaving a balance of Kshs. 3,303,696. Due to the shortcomings, the livelihood programme activities may not be sustained.</p>	<p>expenditures records by the project accountant showed the gaps on the un-accounted funds totalling to Kshs. 3,303,696. The groups have been instructed to avail supporting documents for the un-accounted funds before disbursement of any more funds to them. In addition, the groups have been taken through a refresher training on proper accounting documentation to ensure the funds are properly utilized and accounted for. The beneficiary groups have also been linked with county extension officers for necessary technical support and monitoring.</p>	Unresolved	
3. .	<p>Unrecovered Funds on Terminated Contract As reported in the</p>	<p>The Ministry has written a demand letter to the contractor for the payment</p>	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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>previous year, the Ministry of Water, Sanitation and Irrigation, through Coastal Region Water Security and Climate Resilience Project entered into a contract for construction of a Rain Water Harvesting Facilities and Sanitation blocks, for schools in Kwale County Phase 2. This contract, which was signed on 22nd October, 2018 was for a sum of Kshs. 55,113,821. However, on 9th June, 2020 the contract was terminated with approximately 90% of the works pending and the contractor was paid an amount of Kshs. 20,410,6677 as advance and certified work done. A joint inspection team determined that the</p>	<p>of Kshs. 27,752,838 as penalties on value of uncompleted work and unrecovered advances after contract termination due to breach of contract by the contractor in accordance with the terms of contract. The matter has been forwarded to the Ministry's legal counsel for follow-up to ensure the payment is done. Meanwhile, all the remaining works have been compiled into bills of quantities and will be contracted afresh to ensure they are completed.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>contractor was to pay the Ministry Kshs. 27,752,838 as penalties on value of uncompleted work and unrecovered advances. A review of the progress made on the matter in November 2021 revealed that the amount was yet to be received by the Ministry.</p> <p>Under the circumstances, the intended objectives may not be achieved and there may be loss of Project funds.</p>			
4.	<p>Delay in Project Implementation</p> <p>The Ministry of Water, Sanitation and Irrigation under the Coastal Region Water Security and Climate Resilience Project signed contract No. MOWS/KWSCR-2/004/2017-2018 on 18th October, 2018 with a local</p>	<p>The initial completion date of 28th June, 2021 was extended to 31st December, 2021 (No-cost extension) due to delays in possession of part of the site at Marere Treatment works which required clearance by Kenya Forestry Services coupled with adverse ground</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>construction company for rehabilitation and expansion of Kwale water supply and operation improvement works at a contract sum of Kshs. 426,338,937 for a duration of eight (8) months. The construction works commenced on 29th October, 2020 and was expected to be completed by 28th June, 2021. However, an audit review of the project progress reports and fieldwork verification in October 2021 revealed that the overall work was at 25% completion level. Although the contractor had been granted extension of time to 31st December, 2021, verification of some sub-components of the project revealed the following.</p>	<p>conditions that slowed the work progress. However, the persistent slow delivery by the contractor due to failure to mobilize sufficient resources has been communicated and warning letters issued as provided in the contract. The client will invoke the necessary contractual sanctions and penalties if the works are not completed within the extended period and there is no justification for additional time extension. The supervision is being undertaken by an individual consultant as the RE who also provided support in the management of other components and therefore the cost overruns will be minimized.</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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<ul style="list-style-type: none"> • Kwale Town Office. i. Construction of 1 No. 500-meter cube tank not complete ii. Rehabilitation of existing concrete water tank not started. iii. Rehabilitation of existing office had not started. <p>The contractor was not on site and overall progress was 25%</p>			
	<ul style="list-style-type: none"> • Godoni i. Construction of 1 No.150-meter cubic elevated concrete tank on a 15-meter-high tower was not completed. ii. Pipeline of 1.54 km completed. <p>The contractor was not on</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>site.</p> <ul style="list-style-type: none"> Marere Water Works Construction of 9,000m³/day conventional water treatment works complete with chemical store and mixing buildings was complete. Handing over by the contractor had not been done. Madabara 1 The overall project completion was about 25%. Construction of ground water tank 250m³ generator house, pump house and rehabilitation of existing pump house was incomplete. The contractor was not on site. Because of the slow progress of works by the contractor, the project may not be complete within the contract period, and the 			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	likelihood of cost escalation is high.			



 Dr. (Eng) Joseph Njoroge, CBS
 Principal Secretary



 Eng. Simon G. Mwangi
 Project Manager



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

*Coastal Region Water Security and Climate Resilience Project
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14. Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	500,000,000	500,000,000	-	100%	
Proceeds from domestic and foreign grants	-	-	-	-	
Proceeds from borrowings	2,000,000,000	388,273,973	1,611,726,027	19%	i
Miscellaneous receipts	-	-	-	-	
Total Receipts	2,500,000,000	888,273,973	1,611,726,027	36%	
Payments					
Compensation of employees	3,000,000	2,641,510	358,490	88%	Ii
Purchase of goods and services	1,000,000,000	124,559,339	875,440,661	12%	iii
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	1,497,000,000	1,113,831,848	383,168,152	74%	iv
Transfers to other government entities	-	-	-	-	
Other grants and transfers	-	-	-	-	
Total payments	2,500,000,000	1,241,032,696	1,258,967,304	50%	


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i.ii and iv – The projects absorption is highly dependent on commencement of Mwache Multi-purpose dam which like captured in the previous years, has experienced prolonged delays due to the challenge on acquisition of land. However, there was a significant progress made in the financial year. The contractor was issued with a letter of commencement in March 2022 and has already mobilised. This is expected to increase the absorption rate significantly in FY 2022/23.


Annex 2: Reconciliation of inter-entity transfers

Project Name: Break down of transfers from the State Department of XXX			
a. Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		100,000,000	2021/22
		300,000,000	2021/22
		500,000,000	2021/22
	Total	500,000,000	
	Total (A+B+C)	500,000,000	

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

.....

 Dr. (Eng) Joseph Njoroge, CBS
 Principal Secretary

.....

 Eng. Simon G. Mwangi
 Project Coordinator

.....

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

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Annex 3a - Analysis of Pending Bills

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020-2021 d=a-c	Outstanding Balance 2019/20	Comments
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

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Annex 3b - Analysis of Pending: Staff Bills

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 3c - Analysis of other Pending Payables

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (<i>specify</i>)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22 (a)	Donations in form of assets (KShs) 2021/22 (b)	*Purchases/ Additions in the Year (KShs) 2021/22 (c)	**Disposals in the Year (KShs) 2021/22 (d)	Transfers in/(out) Kshs 2021/22 (d)	Closing Cost (KShs) 2022 (e)= (a)+ (b)+c)- (d)+(-)d
Land						
Buildings and structures	2,482,053					2,482,053
Transport equipment	54,955,805					54,955,805
Office equipment, furniture and fittings	16,092,311					16,092,311
ICT Equipment,						
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets	95,199,412					95,199,412
Work in Progress	2,220,304,752		350,037,306			2,570,342,058
Total	2,408,196,576		350,037,306			2,758,233,882

Notes

* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

**Coastal Region Water Security and Climate Resilience Project
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****** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury

***Coastal Region Water Security and Climate Resilience Project
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Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

**Coastal Region Water Security and Climate Resilience Project
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Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners
				Q1	Q2	Q3	Q4	

**Coastal Region Water Security and Climate Resilience Project
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Annex 7 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year	Quarter				
Name of Reporting Officer						
Contact details of the reporting officer:	Email	Telephone				
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

***Coastal Region Water Security and Climate Resilience Project
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Annex 8: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance



REPUBLIC OF KENYA
MINISTRY OF WATER, SANITATION AND IRRIGATION
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

MAJI HOUSE
NGONG ROAD
P. O. BOX 49720-00100
NAIROBI
Website: www.water.go.ke

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

REF.: KWSCR/004/ACC/VOL.IV/86

Date: 2nd September, 2022

The Team Leader
Coast Development Authority PIU
NAIROBI


**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR
2021/2022**

The regulation under IPSAS requires confirmation of the amounts transferred to Project Implementing Units/SAGAs during the financial year 2021/2022

The funds we transferred to your organization is as follows.

Date	Amount
15.03.2022	36,800,000
TOTAL	36,800,000

Please confirm by signing the below:-


Eng. Simon G. Mwangi
Project Manager

Amount: 36,800,000

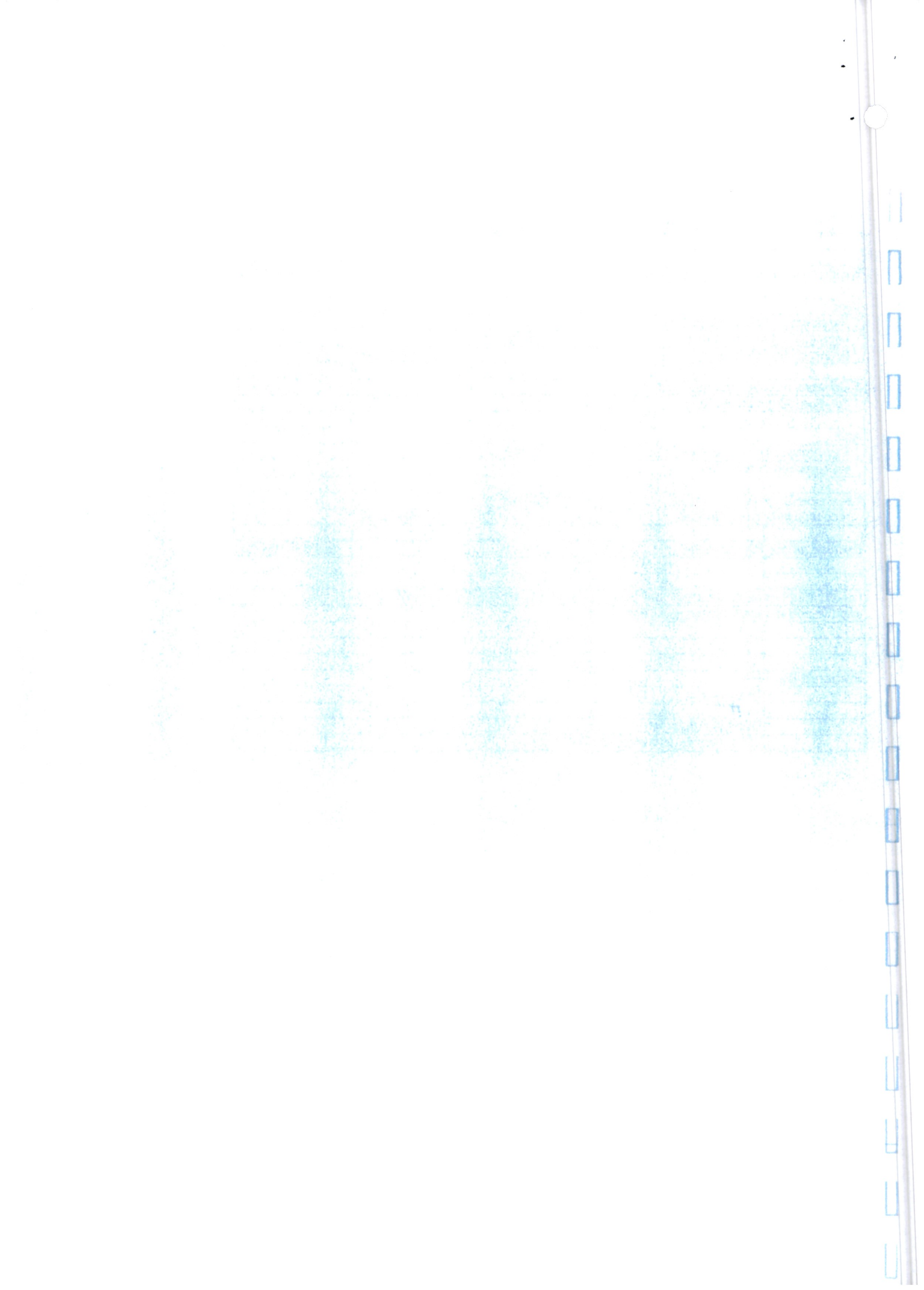
Name: MARIAM CHEPKEMOI

Signature: 

Designation: PROJECT ACCOUNTANT

Date: 7.09.2022

				F.O 30
COAST REGION WATER SECURITY AND CLIMATE RESILIENCE PROJECT				
	D-110 (KWSCRCP)		2021/2022	
BANK RECONCILIATION STATEMENT AS AT 30th June 2022				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				301,895,879.95
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)		50,069,971.45	50,069,971.45	
2. Receipts in bank statement not yet recorded in cashbook		-		
Add				
3. Payments in bank statement not yet recorded in casbook		66,443.75		
4. Receipts in cashbook not yet recorded in bank statement.		50,000,000.00	50,000,000.00	
Balance as per the cashbook.....				301,892,352.25
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 27/7/2022				
(All schedules are attached herewith)				



BANK OF KENYA
POSTAL BOX 100
NAIROBI

CUSTOMER SERVICE
CENTRE
NAIROBI

Public Service Centre
P.O. Box 100001 - 00100 Nairobi, Kenya
Telephone: 254 20 222 2222

July 18, 2022

CERTIFICATE OF BALANCES

Customer:
Balance Date:

MIN OF WATER
SANITATION
IRRIGATION
145029
30-Jun-22

Account No	Account Name	Currency	Balance
1000456997	REC-MIN OF WATER SANIT IRRIGATION	KES	65,771,917.65
1000457007	DEV-MIN OF WATER SANIT IRRIGATION	KES	439,359,558.65
1000457015	DEP-MIN OF WATER SANIT IRRIGATION	KES	266,612,608.05
1000457023	CBK165-MIN OF WATER SANIT IRRIGAT	KES	0.00
1000457198	EQUALIZATION FUND	KES	71,890,899.25
1000457201	WATER AND SANITATION DEV PRO WSDP	KES	162,930,700.55
1000457217	COASTAL REG WATER SECU CLIMAT RESIE	KES	301,895,879.95
1000537701	WATER SECTOR TRUST FUND(WSTF)PROJ A	KES	0.00



Lawrence Rweria
Authorised Signatory
Banking Services Division



Joyce Nasieku
Authorised Signatory
Banking Services Division



STATEMEN Rundate : 04 JUL 2022

CENTRAL B Runtime : 09:44:53

BANKI KUJ Customer number : 145029

P.O.BOX 6C Account number : 1000457217

NAIROBI. Account name : COASTAL REG WATER SECU CLIMAT RESIE-KES

STATEMEN Opening Balance : 319,475,121.30

No.	Txn. Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	3-Jun-22	FT221544QMP3	TRFS Payments 30002139	121.1		0 319,475,000.20
2	3-Jun-22	FT22154H3VD8	Withholding Tax TRFS Payments 30002136	910.35		0 319,474,089.85
3	3-Jun-22	FT22154VWHG0	Withholding Tax TRFS Payments 30002137	1,009.25		0 319,473,080.60
4	3-Jun-22	FT22154CJN6K	Withholding Tax TRFS Payments 30002138	1,800.00		0 319,471,280.60
5	3-Jun-22	FT221549H49R	Withholding Tax TRFS Payments 30002140	2,305.80		0 319,468,974.80
6	3-Jun-22	FT22154ZLRSP	Withholding Tax TRFS Payments 30002141	51,423.05		0 319,417,551.75
7	3-Jun-22	FT2215430HJM	Withholding Tax TRFS Payments 30002142	85,517.25		0 319,332,034.50
8	3-Jun-22	FT22154K2JJD	Withholding Tax TRFS Payments 30002134	149,126.80		0 319,182,907.70
9	3-Jun-22	FT22154N4J5M	Withholding Tax TRFS Payments 30002135	248,000.00		0 318,934,907.70

10	3-Jun-22 FT22154WGRTT	Inward RTGS Paymei COMMERCIAL BANK OF AFRICA LTD. /ROC/KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT	0	50,000,000.00	368,934,907.70
11	6-Jun-22 FT2215774LGV	Outward RTGS Paym 30002132 MIN OF WATER SANITATION IRRIGATION:CBK POSTAL CORPORATION OF KENYA /REC/0030002132 STD09523	6,903.90	0	368,928,003.80
12	6-Jun-22 FT22157Z1CB2	Outward RTGS Paym 30002129 MIN OF WATER SANITATION IRRIGATION:CBK VESNA TOURS AND TRAVEL /REC/0030002129 STD09525	30,000.00	0	368,898,003.80
13	6-Jun-22 FT22157S6TJR	Outward RTGS Paym 30002126 MIN OF WATER SANITATION IRRIGATION:999999 Mayreal Technologies 30002126 STD09520	51,889.65	0	368,846,114.15
14	6-Jun-22 FT22157LHY3Y	Outward RTGS Paym 30002021 MIN OF WATER SANITATION IRRIGATION:999999 SAMSON MUKITI MUSYOKA 30002021 STD07675	56,000.00	0	368,790,114.15
15	6-Jun-22 FT221572RGZY	Outward RTGS Paym 30002125 MIN OF WATER SANITATION IRRIGATION:999999 Saficare Services Limited 30002125 STD09524	57,526.75	0	368,732,587.40

16	6-Jun-22 FT22157X2XDG	Outward RTGS Paym 30002130	59,898.00	0	368,672,689.40
		MIN OF WATER SANITATION IRRIGATION:CBK VESNA TOURS AND TRAVEL /REC/0030002130 STD09526			
17	6-Jun-22 FT22157KT325	Outward RTGS Paym 30002133	102,600.00	0	368,570,089.40
		MIN OF WATER SANITATION IRRIGATION:9999999 THE CHURCH COMMISSIONERS FOR KENYA 30002133 STD09522			
18	6-Jun-22 FT22157TMJ3Y	Outward RTGS Paym 30002131	131,431.20	0	368,438,658.20
		MIN OF WATER SANITATION IRRIGATION:CBK CMC MOTORS GROUP LIMITED /REC/0030002131 STD09521/1			
19	6-Jun-22 FT22157RMMQ6	Outward RTGS Paym 30002127	2,781,986.15	0	365,656,672.05
		MIN OF WATER SANITATION IRRIGATION:9999999 GEOMATICS CIVIL ENGINEERING SURVEYO 30002127 STD09791			
20	6-Jun-22 FT22157Q6KTQ	Outward RTGS Paym 30002128	4,626,482.75	0	361,030,189.30
		MIN OF WATER SANITATION IRRIGATION:CBK AKIDE AND COMPANY ADVOCATES /REC/0030002128 STD09856			
21	9-Jun-22 FT221608F50G	TRFS Payments 30002171	960	0	361,029,229.30
		Withholding Tax			
22	9-Jun-22 FT22160YBSJX	TRFS Payments	4,051.70	0	361,025,177.60

23	9-Jun-22	FT22160C7MW9	30002169 Withholding Tax TRFS Payments	8,250.00	0	361,016,927.60
24	9-Jun-22	FT22160T5HWF	30002156 Withholding Tax TRFS Payments	9,000.00	0	361,007,927.60
25	9-Jun-22	FT22160QGV0J	30002159 Withholding Tax TRFS Payments	10,500.00	0	360,997,427.60
26	9-Jun-22	FT22160RDJ0F	30002146 Withholding Tax TRFS Payments	20,000.00	0	360,977,427.60
27	9-Jun-22	FT22160B8BT1	30002166 Withholding Tax TRFS Payments	21,272.75	0	360,956,154.85
28	9-Jun-22	FT221608BXWR	30002158 Withholding Tax TRFS Payments	26,100.00	0	360,930,054.85
29	9-Jun-22	FT2216021RGJ	30002168 Withholding Tax TRFS Payments	30,450.00	0	360,899,604.85
30	9-Jun-22	FT22160GMY7C	30002144 Withholding Tax TRFS Payments	42,000.00	0	360,857,604.85
31	9-Jun-22	FT22160JVSZH	30002147 Withholding Tax TRFS Payments	51,423.05	0	360,806,181.80
32	9-Jun-22	FT22160GFYQG	30002157 Withholding Tax TRFS Payments	61,690.90	0	360,744,490.90
33	9-Jun-22	FT22160P00KT	30002167 Withholding Tax TRFS Payments	121,800.00	0	360,622,690.90

34	9-Jun-22 FT22160JQFJY	Withholding Tax TRFS Payments	149,126.80	0	360,473,564.10
		30002165 Withholding Tax			
35	10-Jun-22 FT221610DZSD	Outward RTGS Paym	10,000.00	0	360,463,564.10
		30002143 MIN OF WATER SANITATION IRRIGATION:CBK WYCLIFFE OCHIENG OJUKWU ADIENG /REC/0030002143 STD09314			
36	10-Jun-22 FT22161QC4X4	Outward RTGS Paym	48,500.00	0	360,415,064.10
		30002154 MIN OF WATER SANITATION IRRIGATION:9999999 IRENE WANJIKU MUCHOKI 30002154 STD09083			
37	10-Jun-22 FT22161QJDSX	Outward RTGS Paym	49,800.00	0	360,365,264.10
		30002150 MIN OF WATER SANITATION IRRIGATION:CBK GEORGE GICHUHI NJUGUNA /REC/0030002150 STD08889			
38	10-Jun-22 FT22161S2WTH	Outward RTGS Paym	51,300.00	0	360,313,964.10
		30002148 MIN OF WATER SANITATION IRRIGATION:CBK SIMON MWANGI KIBACHIO /REC/0030002148 STD09315			
39	10-Jun-22 FT2216117S1S	Outward RTGS Paym	54,720.00	0	360,259,244.10
		30002173 MIN OF WATER SANITATION IRRIGATION:9999999 GOVERNMENT PRINTERS 30002173 STD09790/2			

40	10-Jun-22	FT221617SLFH	Outward RTGS Paym 30002153 MIN OF WATER SANITATION IRRIGATION:999999 SAMSON MUKITI MUSYOKA 30002153 STD9182	56,000.00	0	360,203,244.10
41	10-Jun-22	FT22161GQBHG	Outward RTGS Paym 30002151 MIN OF WATER SANITATION IRRIGATION:CBK PATRICIA NGINA KIARIE /REC/0030002151 STD09786	61,000.00	0	360,142,244.10
42	10-Jun-22	FT22161SKHSHK	Outward RTGS Paym 30002172 MIN OF WATER SANITATION IRRIGATION:CBK GALEN EMPIRE /REC/0030002172 STD09955	147,000.00	0	359,995,244.10
43	10-Jun-22	FT22161WJPN2	Outward RTGS Paym 30002163 MIN OF WATER SANITATION IRRIGATION:CBK FELISTAS NYAKIO NJUGUNA /REC/0030002163 STD10045	156,750.00	0	359,838,494.10
44	10-Jun-22	FT221612L2K5	Outward RTGS Paym 30002170 MIN OF WATER SANITATION IRRIGATION:CBK BEGI PIONEER ENTERPRISES /REC/0030002170 STD09857	230,948.30	0	359,607,545.80
45	10-Jun-22	FT22161CSTN9	Outward RTGS Paym 30002160 MIN OF WATER SANITATION IRRIGATION:CBK KINUTHIA CATHERINE WAMBUI	380,000.00	0	359,227,545.80

46	10-Jun-22 FT221611NBK	/REC/0030002160 STD09950 Outward RTGS Paym 30002161	486,900.00	0	358,740,645.80
		MIN OF WATER SANITATION IRRIGATION:CBK JAMES MUNGE NJAU /REC/0030002161 STD10044			
47	10-Jun-22 FT22161J5MH	Outward RTGS Paym 30002155	568,050.00	0	358,172,595.80
		MIN OF WATER SANITATION IRRIGATION:999999 JOEL TITO KODIAGA 30002155 STD09851			
48	10-Jun-22 FT22161J5C4	Outward RTGS Paym 30002164	1,150,854.55	0	357,021,741.25
		MIN OF WATER SANITATION IRRIGATION:CBK Godfrey Wanyonyi Mulongo /REC/0030002164 STD09963			
49	10-Jun-22 FT22161KKRV	Outward RTGS Paym 30002152	1,728,107.00	0	355,293,634.25
		MIN OF WATER SANITATION IRRIGATION:CBK KENYA WATER SECURITY AND CLIMATE RE /REC/0030002152 STD09789			
50	10-Jun-22 FT22161LYZP	Outward RTGS Paym 30002149	2,272,200.00	0	353,021,434.25
		MIN OF WATER SANITATION IRRIGATION:CBK KIPROTICH LUKE TIREITO /REC/0030002149 STD09850/1			
51	10-Jun-22 FT2216184RL2	Outward RTGS Paym 30002162	2,781,986.15	0	350,239,448.10

MIN OF WATER SANITATION IRRIGATION:999999
GEOMATICS CIVIL ENGINEERING SURVEYO

30002162

STD09954

52 14-Jun-22 FT22165Y8L5Z

TRFS Payments

1,465.50

0 350,237,982.60

30002174

Withholding Tax

53 15-Jun-22 FT22166L8T8M

Outward RTGS Paym

27,400.00

0 350,210,582.60

30002177

MIN OF WATER SANITATION IRRIGATION:999999
FESTUS GAKUO KAGUNYA

30002177

STD10090

54 15-Jun-22 FT22166FHF87

Outward RTGS Paym

83,534.50

0 350,127,048.10

30002176

MIN OF WATER SANITATION IRRIGATION:999999
Shalmar Dreams Lodge Limited

30002176

STD10187

55 15-Jun-22 FT221666ZGT1

Outward RTGS Paym

89,000.00

0 350,038,048.10

30002175

MIN OF WATER SANITATION IRRIGATION:999999
SIMON MWANGI KIBACHIO

30002175

STD10089

56 16-Jun-22 FT22167009B8

TRFS Payments

39,777,333.00

0 310,260,715.10

30002178

STD10322

57 21-Jun-22 FT22172RWH4F

TRFS Payments

4,524.40

0 310,256,190.70

30002191

Withholding Tax

58 21-Jun-22 FT22172J870H

TRFS Payments

4,802.00

0 310,251,388.70

30002192

Withholding Tax

59	21-Jun-22 FT22172BN0H5	TRFS Payments 30002193	15,000.00	0	310,236,388.70
60	21-Jun-22 FT22172T7DC0	Withholding Tax TRFS Payments 30002190	43,500.00	0	310,192,888.70
61	22-Jun-22 FT22173Z6ZYJ	Withholding Tax Outward RTGS Paym 30002185	13,066.30	0	310,179,822.40
62	22-Jun-22 FT22173S6X5Q	MIN OF WATER SANITATION IRRIGATION:CBK UMAZI GAMBARI MWWANGOMA /REC/0030002185 STD10397 Outward RTGS Paym 30002186	14,414.40	0	310,165,408.00
63	22-Jun-22 FT22173DCWWP	MIN OF WATER SANITATION IRRIGATION:CBK NYAMAWI CHRISTOPHER NDAIKWA /REC/0030002186 STD10396 Outward RTGS Paym 30002182	20,102.00	0	310,145,306.00
64	22-Jun-22 FT22173S36RQ	MIN OF WATER SANITATION IRRIGATION:CBK STELLAH JEPCHUMBA /REC/0030002182 STD10401 Outward RTGS Paym 30002181	20,102.00	0	310,125,204.00
65	22-Jun-22 FT22173MFZF8	MIN OF WATER SANITATION IRRIGATION:CBK RUTH WANJIRU KIMANI /REC/0030002181 STD10400 Outward RTGS Paym 30002180	20,102.00	0	310,105,102.00

MIN OF WATER SANITATION IRRIGATION:CBK
HENRY NYOKWOYO MOOCHI

66	22-Jun-22	FT22173XWZS8	/REC/0030002180 STD10399 Outward RTGS Paym 20,102.00 30002183 MIN OF WATER SANITATION IRRIGATION:CBK BIU MOSES THAIRU /REC/0030002183 STD10398 Outward RTGS Paym 22,176.00 30002184	0	310,085,000.00
67	22-Jun-22	FT22173HSK6P	MIN OF WATER SANITATION IRRIGATION:CBK NYENYE SAMUEL NYANJE /REC/0030002184 STD10394 Outward RTGS Paym 47,610.00 30002187 MIN OF WATER SANITATION IRRIGATION:CBK Densey Tours And Travel Limited /REC/0030002187 STD10449 Outward RTGS Paym 154,800.00 30002195	0	310,062,824.00
68	22-Jun-22	FT22173PZ74F	MIN OF WATER SANITATION IRRIGATION:CBK JOSEPH NJOROG KARIUKI /REC/0030002195 IMP4615680 Outward RTGS Paym 257,890.00 30002189 MIN OF WATER SANITATION IRRIGATION:CBK Dakinda Auto Plus Garage /REC/0030002189 STD10323 Outward RTGS Paym 273,714.00 30002188	0	310,015,214.00
69	22-Jun-22	FT22173NYWYC	MIN OF WATER SANITATION IRRIGATION:CBK Dakinda Auto Plus Garage /REC/0030002189 STD10323 Outward RTGS Paym 273,714.00 30002188	0	309,860,414.00
70	22-Jun-22	FT22173SHRMQ	MIN OF WATER SANITATION IRRIGATION:CBK Dakinda Auto Plus Garage /REC/0030002189 STD10323 Outward RTGS Paym 273,714.00 30002188	0	309,602,524.00
71	22-Jun-22	FT22173YMPKB	MIN OF WATER SANITATION IRRIGATION:CBK Dakinda Auto Plus Garage /REC/0030002189 STD10323 Outward RTGS Paym 273,714.00 30002188	0	309,328,810.00

72	22-Jun-22 FT221734KZW1	MIN OF WATER SANITATION IRRIGATION:CBK GWENDO AUTO REPAIRS /REC/0030002138 STD10324	Outward RTGS Paym 30002194	81,500.00	0	308,517,310.00
73	22-Jun-22 FT22173K8SFFS	MIN OF WATER SANITATION IRRIGATION:CBK GODWIN LIDAHULL SAKWA /REC/0030002194 STD10326	Outward RTGS Paym 30002179	3,331,692.00	0	305,185,618.00
74	24-Jun-22 FT221757V62G	MIN OF WATER SANITATION IRRIGATION:9999999 R H DEVANI LIMITED 30002179 STD10325	Outward RTGS Paym 30002202	10,000.00	0	305,175,618.00
75	24-Jun-22 FT221757N07V	Withholding Tax TRFS Payments 30002201		12,000.00	0	305,163,618.00
76	24-Jun-22 FT22175HS8L9	Withholding Tax TRFS Payments 30002203		12,455.15	0	305,151,162.85
77	24-Jun-22 FT22175YM9WK	Withholding Tax TRFS Payments 30002200		16,000.00	0	305,135,162.85
78	24-Jun-22 FT22175NMM8S	Withholding Tax TRFS Payments 30002199		29,000.00	0	305,106,162.85
79	24-Jun-22 FT22175WN3Z0	Withholding Tax TRFS Payments 30002198		34,800.00	0	305,071,362.85

80	24-Jun-22	FT22175HSVKT	TRFS Payments 30002197	46,400.00	0	305,024,962.85
			Withholding Tax			
81	27-Jun-22	FT22178H8VL1	Outward RTGS Paym 30002208	22,176.00	0	305,002,786.85
			MIN OF WATER SANITATION IRRIGATION:CBK SALIM MWANGOMBE ISMAIL /REC/0030002208 STD10395			
82	27-Jun-22	FT2217865PTL	Outward RTGS Paym 30002196	27,400.00	0	304,975,386.85
			MIN OF WATER SANITATION IRRIGATION:CBK BRIAN MUSILI MAITHYA /REC/0030002196 STD09785			
83	27-Jun-22	FT22178FXG0P	Outward RTGS Paym 30002207	118,000.00	0	304,857,386.85
			MIN OF WATER SANITATION IRRIGATION:999999 INSTITUTE OF CERTIFIED PUBLIC ACCOU 30002207 STD10474			
84	27-Jun-22	FT22178SS5LT	Outward RTGS Paym 30002204	541,000.00	0	304,316,386.85
			MIN OF WATER SANITATION IRRIGATION:999999 ONGERI JASON OTAO 30002204 STD10505			
85	27-Jun-22	FT221782LDQC	Outward RTGS Paym 30002206	649,200.00	0	303,667,186.85
			MIN OF WATER SANITATION IRRIGATION:CBK JAMES ODHIAMBO NGINJA /REC/0030002206 STD10450			
86	27-Jun-22	FT22178HJ8Q0	Outward RTGS Paym	709,944.85	0	302,957,242.00

30002209

MIN OF WATER SANITATION IRRIGATION:9999999

Miyani Green Investors Limited

30002209

STD09737/3

87 27-Jun-22 FT22178NPGWLW Outward RTGS Paym 865,600.00 0 302,091,642.00

30002205

MIN OF WATER SANITATION IRRIGATION:CBK

ANASTASIA KANINI MUTSYA

/REC/0030002205

STD10451

88 30-Jun-22 FT221812B04M TRFS Payments 93.1 0 302,091,548.90

30002229

Withholding Tax

89 30-Jun-22 FT22181RBWD1 TRFS Payments 12,368.95 0 302,079,179.95

30002214

Withholding Tax

90 30-Jun-22 FT22181VH6YR TRFS Payments 17,000.00 0 302,062,179.95

30002212

Withholding Tax

91 30-Jun-22 FT22181NZVON TRFS Payments 30,000.00 0 302,032,179.95

30002213

Withholding Tax

92 30-Jun-22 FT221814FPBK TRFS Payments 49,000.00 0 301,982,879.95

30002210

Withholding Tax

93 30-Jun-22 FT22181RL2P6 TRFS Payments 87,000.00 0 301,895,879.95

30002211

Withholding Tax

Totals 57,579,241.35 50,000,000.00

Closing Balance : 301,895,879.95



ACCOUNT STATEMENT

Customer: **1180460448 KWALE COUNTY WATER SECURITY&CLIMATE**
 Product Name: **Large Corporate**
 Statement Period: **01 JUN 2022 -**

Balance at Period Start **13,059,099.65** KES Balance at Period End: **7,011,239.65** KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2022	BALANCE B/FWD	01 JUN 2022			13,059,099.65
02 JUN 2022	Inward Cheque D CHQ55 2 AT-DPC CHQ No. 0005 52 KES	02 JUN 2022	-348,387.00		12,710,712.65
06 JUN 2022	INHouse CHQ000553 AT -DPC MWACHENDA CHI TYEKE F	06 JUN 2022	-12,500.00		12,698,212.65
10 JUN 2022	INHouse CHQ000555 AT -DPC MWACHENDA CHI TYEKE F	10 JUN 2022	-3,600.00		12,694,612.65
13 JUN 2022	Inward Cheque D CHQ55 4 AT-DPC CHQ No. 0005 54 KES	13 JUN 2022	-830,513.00		11,864,099.65
21 JUN 2022	Inward Cheque D CHQ55 6 AT-DPC CHQ No. 0005 56 KES	21 JUN 2022	-152,806.00		11,711,293.65
21 JUN 2022	INHouse CHQ000567 AT- DPC TIMOTHY JUMA OK ELLO FT	21 JUN 2022	-24,400.00		11,686,893.65
22 JUN 2022	Inward Cheque D CHQ56 5 AT-DPC CHQ No. 0005 65 KES	22 JUN 2022	-30,000.00		11,656,893.65
22 JUN 2022	INHouse CHQ000558 AT- DPC NINGOME HAMADI MWAMTEN	22 JUN 2022	-24,400.00		11,632,493.65
22 JUN 2022	INHouse CHQ000568 AT -DPC JIMMY MALAU KIT ANGALIA	22 JUN 2022	-24,400.00		11,608,093.65
22 JUN 2022	INHouse CHQ000569 AT- DPC DORCAS MUNYAZI PIRU FT	22 JUN 2022	-24,400.00		11,583,693.65
22 JUN 2022	INHouse CHQ000564 AT- DPC JOSEPH INDO MUL I FT21	22 JUN 2022	-24,400.00		11,559,293.65
22 JUN 2022	INHouse CHQ000575 AT- DPC GABRIEL ZANI TAY ARI FT	22 JUN 2022	-24,400.00		11,534,893.65
23 JUN 2022	Inward Cheque D CHQ56 2 AT-DPC CHQ No. 0005 62 KES	23 JUN 2022	-24,400.00		11,510,493.65
23 JUN 2022	Inward Cheque D CHQ56 6 AT-DPC CHQ No. 0005 66 KES	23 JUN 2022	-14,600.00		11,495,893.65
23 JUN 2022	Inward Cheque D CHQ57 4 AT-DPC CHQ No. 0005 74 KES	23 JUN 2022	-24,400.00		11,471,493.65
23 JUN 2022	Inward Cheque D CHQ56 0 AT-DPC CHQ No. 0005 60 KES	23 JUN 2022	-24,400.00		11,447,093.65
23 JUN 2022	Inward Cheque D CHQ57 0 AT-DPC CHQ No. 0005 70 KES	23 JUN 2022	-14,600.00		11,432,493.65
23 JUN 2022	Inward Cheque D CHQ57 2 AT-DPC CHQ No. 0005 72 KES	23 JUN 2022	-14,600.00		11,417,893.65
23 JUN 2022	INHouse CHQ000571 AT- DPC BAHATI MUSA KAU RAMBWA	23 JUN 2022	-14,600.00		11,403,293.65
23 JUN 2022	INHouse CHQ000561 AT- DPC FREDRICK WANOK O MWAB	23 JUN 2022	-24,400.00		11,378,893.65
23 JUN 2022	INHouse CHQ000563 AT- DPC JOSEPH KITHUKU MUTISYA	23 JUN 2022	-24,400.00		11,354,493.65
24 JUN 2022	INHouse CHQ000573 AT- DPC GRACE KADAMA S HETI FT2	24 JUN 2022	-24,400.00		11,330,093.65
27 JUN 2022	Inward Cheque D CHQ55 9 AT-DPC CHQ No. 0005 59 KES	27 JUN 2022	-24,400.00		11,305,693.65

Date	Description	Debit	Credit	Balance
27 JUN 2022	Inward Cheque D CHQ57	-287,302.00		11,018,391.65
	6 AT-DPC CHQ No. 0005			
	76 KES			
28 JUN 2022	Inward Cheque D CHQ55	-30,000.00		10,988,391.65
	7 AT-DPC CHQ No. 0005			
	57 KES			
28 JUN 2022	INHOUSE CHQ000589 AT-	-102,350.00		10,886,041.65
	DPC NINGOME HAMADI			
	MWAMTEN			
28 JUN 2022	INHOUSE CHQ000588 AT-	-211,725.00		10,674,316.65
	DPC SISI KWA SISI W G			
	- MW			
28 JUN 2022	INHOUSE CHQ000579 AT	-375,000.00		10,299,316.65
	-DPC SAMBURU BODAB			
	ODA GROUP			
28 JUN 2022	INHOUSE CHQ000581 AT-	-382,500.00		9,916,816.65
	DPC MWANZO MPYA C.			
	B.O FT22			
29 JUN 2022	Inward Cheque D CHQ58	-425,000.00		9,491,816.65
	5 AT-DPC CHQ No. 0005			
	86 KES			
29 JUN 2022	Inward Cheque D CHQ58	-408,000.00		8,658,816.65
	4 AT-DPC CHQ No. 0005			
	84 KES			
29 JUN 2022	Inward Cheque D CHQ57	-387,000.00		8,271,816.65
	8 AT-DPC CHQ No. 0005			
	78 KES			
29 JUN 2022	INHOUSE CHQ000580 AT	-408,000.00		7,863,816.65
	-DPC KINAGONI NETWO			
	RKING AS			
29 JUN 2022	INHOUSE CHQ000582 AT-	-425,000.00		7,438,816.65
	DPC CHIIGLULU NGEYEN			
	I WRUA F			
30 JUN 2022	Inward Cheque D CHQ58	-425,000.00		7,013,816.65
	7 AT-DPC CHQ No. 0005			
	87 KES			
30 JUN 2022	Tax Amount Due AT-DPC	-252		7,013,564.65
	8 LED			
	1180460448 118046044			
30 JUN 2022	Ledger Fees AT-DPC 118	-1,260		7,012,304.65
	0460448 1180460448 LE			
	DGERF			
01 JUL 2022	Certificate Of Balance Ch	-1,065.00		7,011,239.65
	arge AT-DPC CERT2218			
	288			
	BALANCE AT PERIOD E			
	ND:			
	=	-6,047,860.00		
	=		0.00	
	=			7,011,239.65

KWALE COUNTY GOVERNMENT
A/C - 18/4/2022

KWALE COUNTY GOVERNMENT

CASH COUNT FORM

DEPARTMENT / DIVISION: WATER SERVICES.....

STATION: HEAD OFFICE.....

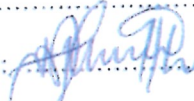
CASH BREAKDOWN		
NO.	DENOM.	TOTAL VALUE
X	1000	NIL
X	500	
X	200	
X	100	
X	50	
X	40	
X	20	
X	10	
X	5	
X	1	
X	.50 Cents	
	Others	
	TOTAL	


CASH BALANCE AS AT 30TH JUNE, 2022 Ksh. NIL ✓

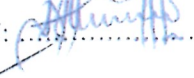
(Amount in words)..... NIL

BANK BALANCES AS AT 30TH JUNE, 2022 Ksh. 7,012,304.65 ✓


(Amount in words)..... Seven Million, twelve thousand, three hundred & four, and sixty five only

CASH COUNT DONE BY: Hamisi NDEGWA SIGN: 

CONFIRMED BY: GABRIEL Z-TAYARI SIGN: 

COLLECTOR / CASHIER: Hamisi NDEGWA SIGN: 

JOB GROUP: "1"

REPORTING TO: PRINCIPAL ACCOUNTANT 

DATE: 30/6/2022

INTERNAL AUDIT: ALEX MUSA SIGN: 

ID.NO. 24541233



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.: CG/WATER/VOL VI/06

DATE: 30TH June 2022

TO: THE MANAGER

KCB BANK

KWALE BRANCH

SUBJECT: CERTIFICATE OF BALANCES

This is to kindly request you for the Certificate of Balance as at 30th June 2022 for following bank the account:

➤ Kwale County Water Security & Climate -account no. 1180460448

PRINCIPAL ACCOUNTANT
WATER SERVICE DEPARTMENT
30 JUN 2022
COUNTY GOVERNMENT OF KWALE
P.O. Box 4 - 80403, KWALE

Timothy Juma Okelloh
Principal Accountant

Chief Officer
Munyao Musyoki
P.O. Box 4 - 80403, KWALE
30 JUN 2022
Yours faithfully
GABE GERICB
WATER SERVICE DEPARTMENT

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2218288221

KCB KWALE 01 JUL 2022

Certified that the balance at the CREDIT OF KWALE COUNTY WATER SECURITY&CLIM

A/C 1180460448

at the close of business on 30 JUN 2022 Was KES

SEVEN MILLION TWELVE THOUSAND THREE HUNDRED AND FOUR CENTS SIXTY FIVE

KES 7,012,304.65

Examined by

For: KCB BANK KENYA LTD.
Manager, Service Quality & Compliance
KWALE

Branch Manager

For: KCB BANK KENYA LTD.
Branch Manager
KWALE

RECONCILIATIONS SCHEDULES/NOTES

NOTE I

DATE

1/31/2022
1/31/2022
3/31/2022

PAYEE	PARTICULARS	CHEQUE NO	AMOUNT
Bank of Montreal	Bank transfer	583	18,725.00
Bank of Montreal	Bank charges	590	2,080.00
KA SAARU	Water bills	591	28,162.00
			366,967.00

NOTE II

DATE

RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK (Direct Credits)

PAYEE	PARTICULARS	CHEQUE NO	AMOUNT
			0.00

NOTE III

DATE

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK (Direct Debits & Bank charges)

PAYEE	PARTICULARS	CHEQUE NO	AMOUNT
			0.00

NOTE IV

DATE

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT (Uncredited cheques)

PAYEE	PARTICULARS	CHEQUE NO	AMOUNT
			-



ACCOUNT STATEMENT

Customer: 118946448 KWALE COUNTY WATER SECURITY/ALMATE
Product Name: Large Corporate

Statement Period: 01 JUN 2022

Balance at Period Start 13,059,099.66 KES Balance at Period End 13,059,099.66 KES

EDGEER BALANCE: 0.00

TRX DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN
01 JUN 2022	BALANCE BRWD	01 JUN 2022		13,059,099.66
02 JUN 2022	Inward Cheque D CHQ56 2 AT-DPC CHQ No. 0005 58 KES	02 JUN 2022	368,387.00	
06 JUN 2022	Inhouse CHQ000565 AT -DPC MWACHENDA CHI TYENE F	06 JUN 2022	-12,899,212.00	
10 JUN 2022	Inhouse CHQ000565 AT -DPC MWACHENDA CHI TYENE F	10 JUN 2022	-3,800.00	
13 JUN 2022	Inward Cheque D CHQ55 4 AT-DPC CHQ No. 0005 54 KES	13 JUN 2022	830,513.00	
21 JUN 2022	Inward Cheque D CHQ55 6 AT-DPC CHQ No. 0005 58 KES	21 JUN 2022	-152,808.00	
21 JUN 2022	Inhouse CHQ000567 AT -DPC TIMOTHY JUMA OK ELLO FT	21 JUN 2022	-24,400.00	
22 JUN 2022	Inward Cheque D CHQ56 5 AT-DPC CHQ No. 0005 68 KES	22 JUN 2022	-30,000.00	
22 JUN 2022	Inhouse CHQ000568 AT -DPC NINGOME HAMADI IMWANTEN	22 JUN 2022	-24,400.00	
22 JUN 2022	Inhouse CHQ000568 AT -DPC JIMMY MALUKI KIT ANGALIA	22 JUN 2022	-24,400.00	
22 JUN 2022	Inhouse CHQ000569 AT -DPC DORCAS MUNYAZI PIBU FT	22 JUN 2022	-24,400.00	
22 JUN 2022	Inhouse CHQ000564 AT -DPC JOSEPH INDO MULI I FT221	22 JUN 2022	-24,400.00	
22 JUN 2022	Inhouse CHQ000575 AT -DPC GABRIEL ZANI TAYI AJU FT	22 JUN 2022	-24,400.00	
23 JUN 2022	Inward Cheque D CHQ56 2 AT-DPC CHQ No. 0005	23 JUN 2022	-24,400.00	
23 JUN 2022	Inward Cheque D CHQ57 0 AT-DPC CHQ No. 0005 70 KES	23 JUN 2022	-14,800.00	
23 JUN 2022	Inward Cheque D CHQ57 2 AT-DPC CHQ No. 0005 72 KES	23 JUN 2022	-14,800.00	
23 JUN 2022	Inhouse CHQ000571 AT -DPC BAHATI MUSA KAU RAMBWA	23 JUN 2022	-14,800.00	
23 JUN 2022	Inhouse CHQ000561 AT -DPC FREDRICK WANOK O MWAB	23 JUN 2022	-24,400.00	
23 JUN 2022	Inhouse CHQ000563 AT -DPC JOSEPH KITHUKU MUTSYA	23 JUN 2022	-24,400.00	
24 JUN 2022	Inhouse CHQ000573 AT -DPC GRACE KADAMA S HETI FT2	24 JUN 2022	-24,400.00	
27 JUN 2022	Inward Cheque D CHQ56 5 AT-DPC CHQ No. 0005 68 KES	27 JUN 2022	-24,400.00	



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27 JUN 2022	Inward Cheque D CHQ55 5 AT-DPC CHQ No. 0005 76 KES		30,000.00	10,388,391.85
28 JUN 2022	Inward Cheque D CHQ55 7 AT-DPC CHQ No. 0005 57 KES	28 JUN 2022		10,388,041.85
28 JUN 2022	INHouse CHQ000589 AT-DPC NINGOME HAMADI MWAMTEN	28 JUN 2022	-102,350.00	10,674,316.85
28 JUN 2022	INHouse CHQ000588 AT-DPC SISI KWA SISI W G - MW	28 JUN 2022	-211,725.80	10,290,316.85
28 JUN 2022	INHouse CHQ000579 AT-DPC SAMBURU BODAB ODA GROUP	28 JUN 2022	-375,000.00	9,915,916.85
28 JUN 2022	INHouse CHQ000581 AT-DPC MWANZO MPYA C. B.O FT22	28 JUN 2022	-382,500.00	9,491,916.85
29 JUN 2022	Inward Cheque D CHQ58 5 AT-DPC CHQ No. 0005 85 KES	29 JUN 2022	-425,000.00	9,068,916.85
29 JUN 2022	Inward Cheque D CHQ58 6 AT-DPC CHQ No. 0005 86 KES	29 JUN 2022	-425,000.00	8,658,916.85
29 JUN 2022	Inward Cheque D CHQ58 4 AT-DPC CHQ No. 0005 84 KES	29 JUN 2022	-408,000.00	8,271,916.85
29 JUN 2022	Inward Cheque D CHQ57 8 AT-DPC CHQ No. 0005 78 KES	29 JUN 2022	-387,000.00	7,883,916.85
29 JUN 2022	INHouse CHQ000580 AT-DPC KINAGONI NETWO RIKING AS	29 JUN 2022	-408,000.00	7,438,916.85
29 JUN 2022	INHouse CHQ000582 AT-DPC CHIGULU NGEYEN I WRUA F	29 JUN 2022	-425,000.00	7,013,916.85
30 JUN 2022	Inward Cheque D CHQ58 7 AT-DPC CHQ No. 0005 87 KES	30 JUN 2022	-425,000.00	7,013,916.85
30 JUN 2022	Tax Amount Due AT-DPC 1180460448 118046044 8.LED	01 JUL 2022	-252	7,012,304.85
30 JUN 2022	Ledger Fees AT-DPC 118 0460448 1180460448.LE DGJRF	01 JUL 2022	-1,280	7,011,239.85
01 JUL 2022	Certificate Of Balance Ch arge AT-DPC CERT2218 298	01 JUL 2022	-1,065.00	7,011,239.85
			=====	=====
	BALANCE AT PERIOD E ND:		-6,047,860.00	0.00
				7,011,239.85



BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022			
	COAST DEVELOPMENT AUTHORITY(KWSCRIP)		
	EQUITY BANK MOI AVENUE		
	A/C NO. 1560267200967		
CASH BOOK SUMMARY			
	CASH BOOK BALANCE AS AT 1/06/2022		29,304,367.38
	ADD	RECEIPTS	400,014.00
		REVERSED CHEQUES	-
		Sub Totals	29,704,381.38
	LESS	PAYMENTS	5,770,918.00
		BANK CHARGES	4,560.00
		Sub Totals	5,775,478.00
		CASH BOOK BALANCE	23,928,903.38
BANK RECONCILIATION STATEMENT			
	BALANCE AS PER BANK STATEMENT AS AT 30/06/2022		24,168,028.37
	ADD	UN BANKED RECEIPT	-
		Sub Totals	
	LESS	UNPRESENTED CHEQUES	239,124.99
	BALANCE AS PER CASH BOOK AS AT 30/06/2022		23,928,903.38
LIST OF UNPRESENTED CHEQUES			
DATE	CHQ.No.	PAYEE NAME	AMOUNT
5/6/2022	2390	SIMBA CAETANO FORMULA	179,352.99
5/10/2022	2402	HCUBED OASIS LTD	47,172.00
5/10/2022	2412	KWSCRIP GRACE SIDI TUNE	12,600.00
			239,124.99



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To,

**COAST DEVELOPMENT AUTHORITY-
KWSCR
P.O.BOX 1322
MOMBASA
KE
80100**

**Branch ID : 156
Customer Name : COAST DEVELOPMENT AUTHORITY-
KWSCR
Product Name : CAA
Currency : KES**

Account Statement 1560267200967

Statement Period (From 01-06-2022 To 30-06-2022)

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
02-06-2022	02-06-2022	ChequeNo.002458 Presented	2458	7,000.00		29,632,152.37
02-06-2022	02-06-2022	Inward Clearing Charge		60.00		29,632,092.37
02-06-2022	02-06-2022	PRECISION EXPERT- BY:/215313288379/02-06-2022 13:08			2,500.00	29,634,592.37
03-06-2022	03-06-2022	ChequeNo.002464 Presented	2464	12,600.00		29,621,992.37
03-06-2022	03-06-2022	Inward Clearing Charge		60.00		29,621,932.37
06-06-2022	06-06-2022	ChequeNo.002467 Presented	2467	17,060.00		29,604,872.37
06-06-2022	06-06-2022	Inward Clearing Charge		60.00		29,604,812.37
06-06-2022	06-06-2022	PRECISION EXPERT- BY:/215713070823/06-06-2022 17:55			100,000.00	29,704,812.37
06-06-2022	06-06-2022	PRECISION EXPERT- BY:/215713071741/06-06-2022 17:57			100,000.00	29,804,812.37
06-06-2022	06-06-2022	PRECISION EXPERT- BY:/215713073401/06-06-2022 18:02			100,000.00	29,904,812.37
08-06-2022	08-06-2022	ChequeNo.002469 Presented	2469	20,000.00		29,884,812.37
08-06-2022	08-06-2022	Inward Clearing Charge		60.00		29,884,752.37
08-06-2022	08-06-2022	ChequeNo.002468 Presented	2468	26,880.00		29,857,872.37
08-06-2022	08-06-2022	Inward Clearing Charge		60.00		29,857,812.37

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

MM0494520220712105038

Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRP

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
17-06-2022	17-06-2022	ChequeNo.002481 Presented	2481	33,600.00		29,824,212.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,824,152.37
17-06-2022	17-06-2022	ChequeNo.002482 Presented	2482	174,580.00		29,649,572.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,649,512.37
17-06-2022	17-06-2022	ChequeNo.002323 Presented	2323	38,000.00		29,611,512.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,611,452.37
17-06-2022	17-06-2022	ChequeNo.002475 Presented	2475	14,000.00		29,597,452.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,597,392.37
17-06-2022	17-06-2022	ChequeNo.002478 Presented	2478	8,400.00		29,588,992.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,588,932.37
17-06-2022	17-06-2022	ChequeNo.002496 Presented	2496	98,870.00		29,490,062.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,490,002.37
17-06-2022	17-06-2022	ChequeNo.002485 Presented	2485	66,140.00		29,423,862.37
17-06-2022	17-06-2022	ChequeNo.002477 Presented	2477	8,400.00		29,415,462.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,415,402.37
17-06-2022	17-06-2022	ChequeNo.002479 Presented	2479	9,000.00		29,406,402.37
17-06-2022	17-06-2022	ChequeNo.002473 Presented	2473	12,600.00		29,393,802.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,393,742.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,393,682.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,393,622.37
17-06-2022	17-06-2022	ChequeNo.002487 Presented	2487	35,925.00		29,357,697.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,357,637.37
17-06-2022	17-06-2022	ChequeNo.002492 Presented	2492	156,297.00		29,201,340.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,201,280.37
17-06-2022	17-06-2022	ChequeNo.002483 Presented	2483	135,139.00		29,066,141.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		29,066,081.37

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MM0494520220712105038



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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCR

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
17-06-2022	17-06-2022	2020220001728333 COAST DEVELOPMENT AUTHORITY	2489	989.00		29,065,092.37
17-06-2022	17-06-2022	Transfer Charge		120.00		29,064,972.37
17-06-2022	17-06-2022	2020220001728813 COAST DEVELOPMENT AUTHORITY	2494	2,371.00		29,062,601.37
17-06-2022	17-06-2022	Transfer Charge		120.00		29,062,481.37
17-06-2022	17-06-2022	2020220001729106 COAST DEVELOPMENT AUTHORITY	2493	4,600.00		29,057,881.37
17-06-2022	17-06-2022	Transfer Charge		120.00		29,057,761.37
17-06-2022	17-06-2022	2020220001728415 COAST DEVELOPMENT AUTHORITY	2491	2,743.00		29,055,018.37
17-06-2022	17-06-2022	Transfer Charge		120.00		29,054,898.37
17-06-2022	17-06-2022	ChequeNo.002504 Presented	2504	124,980.00		28,929,918.37
17-06-2022	17-06-2022	Inward Clearing Charge		60.00		28,929,858.37
20-06-2022	20-06-2022	ChequeNo.002500 Presented	2500	21,000.00		28,908,858.37
20-06-2022	20-06-2022	Inward Clearing Charge		60.00		28,908,798.37
20-06-2022	20-06-2022	ChequeNo.002498 Presented	2498	7,000.00		28,901,798.37
20-06-2022	20-06-2022	Inward Clearing Charge		60.00		28,901,738.37
20-06-2022	20-06-2022	ChequeNo.002499 Presented	2499	31,500.00		28,870,238.37
20-06-2022	20-06-2022	Inward Clearing Charge		60.00		28,870,178.37
20-06-2022	20-06-2022	ChequeNo.002503 Presented	2503	21,000.00		28,849,178.37
20-06-2022	20-06-2022	Inward Clearing Charge		60.00		28,849,118.37
20-06-2022	20-06-2022	Cash Withdrawal from MOMBASA SUPREME CENTRE	2505	194,000.00		28,655,118.37
20-06-2022	20-06-2022	Cash Withdrawal Charge		120.00		28,654,998.37
20-06-2022	20-06-2022	2020220001728639 COAST DEVELOPMENT AUTHORITY	2486	2,538.00		28,652,460.37
20-06-2022	20-06-2022	Transfer Charge		120.00		28,652,340.37

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MM0494520220712105038

Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRP

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
20-06-2022	20-06-2022	PRECISION EXPERT- BY:/217114597478/20-06-2022 15:10	2506	7,000.00		28,647,185.37
20-06-2022	20-06-2022	ChequeNo.002506 Presented				28,647,185.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		28,626,125.37
21-06-2022	21-06-2022	ChequeNo.002502 Presented	2502	21,000.00		28,626,125.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		28,626,065.37
21-06-2022	21-06-2022	ChequeNo.002490 Presented	2490	56,370.00		28,569,695.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		28,569,635.37
21-06-2022	21-06-2022	ChequeNo.002476 Presented	2476	28,000.00		28,541,635.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		28,541,575.37
21-06-2022	21-06-2022	ChequeNo.002465 Presented	2465	21,000.00		28,520,575.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		28,520,515.37
21-06-2022	21-06-2022	ChequeNo.002497 Presented	2497	147,455.00		28,373,120.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		28,373,060.37
21-06-2022	21-06-2022	ChequeNo.002508 Presented	2508	810,875.00		27,562,125.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		27,562,065.37
21-06-2022	21-06-2022	Cash Withdrawal from MOMBASA SUPREME CENTRE	2527	232,600.00		27,329,465.37
21-06-2022	21-06-2022	Cash Withdrawal Charge		120.00		27,329,345.37
21-06-2022	21-06-2022	ChequeNo.002514 Presented	2514	900,000.00		26,429,345.37
21-06-2022	21-06-2022	ChequeNo.002515 Presented	2515	413,400.00		26,015,945.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		26,015,885.37
21-06-2022	21-06-2022	Inward Clearing Charge		60.00		26,015,825.37
22-06-2022	22-06-2022	ChequeNo.002511 Presented	2511	262,200.00		25,753,625.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,753,565.37
22-06-2022	22-06-2022	ChequeNo.002471 Presented	2471	249,099.00		25,504,466.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,504,406.37

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCR

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
22-06-2022	22-06-2022	ChequeNo.002480 Presented	2480	280,720.00		25,223,686.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,223,626.37
22-06-2022	22-06-2022	ChequeNo.002528 Presented	2528	28,000.00		25,195,626.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,195,566.37
22-06-2022	22-06-2022	ChequeNo.002510 Presented	2510	12,600.00		25,182,966.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,182,906.37
22-06-2022	22-06-2022	ChequeNo.002512 Presented	2512	42,000.00		25,140,906.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,140,846.37
22-06-2022	22-06-2022	ChequeNo.002520 Presented	2520	25,200.00		25,115,646.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,115,586.37
22-06-2022	22-06-2022	ChequeNo.002522 Presented	2522	4,200.00		25,111,386.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,111,326.37
22-06-2022	22-06-2022	ChequeNo.002524 Presented	2524	12,600.00		25,098,726.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,098,666.37
22-06-2022	22-06-2022	ChequeNo.002518 Presented	2518	14,000.00		25,084,666.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,084,606.37
22-06-2022	22-06-2022	ChequeNo.002519 Presented	2519	8,400.00		25,076,206.37
22-06-2022	22-06-2022	Inward Clearing Charge		60.00		25,076,146.37
22-06-2022	22-06-2022	2020220001764832 COAST DEVELOPMENT AUTHORITY	2507	14,225.00		25,061,921.37
22-06-2022	22-06-2022	Transfer Charge		120.00		25,061,801.37
22-06-2022	22-06-2022	MPS 254702422328 QFM06DSI8W LAURINEBETTYRIZ/774681			2,800.00	25,064,601.37
22-06-2022	22-06-2022	PRECISION EXPERT-BY:/217313754159/22-06-2022 14:48			8,950.00	25,073,551.37
23-06-2022	23-06-2022	ChequeNo.002526 Presented	2526	28,000.00		25,045,551.37
23-06-2022	23-06-2022	Inward Clearing Charge		60.00		25,045,491.37

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MM0494520220712105038

Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRP

Tran Date	Value Date	Tran Particulars	Instrument	Id	Debit	Credit	Balance
23-06-2022	23-06-2022	ChequeNo.002523 Presented		2523	28,000.00		25,017,491.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		25,017,431.37
23-06-2022	23-06-2022	ChequeNo.002509 Presented		2509	13,200.00		25,004,231.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		25,004,171.37
23-06-2022	23-06-2022	ChequeNo.002517 Presented		2517	42,000.00		24,962,171.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		24,962,111.37
23-06-2022	23-06-2022	ChequeNo.002530 Presented		2530	305,000.00		24,657,111.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		24,657,051.37
23-06-2022	23-06-2022	ChequeNo.002529 Presented		2529	31,500.00		24,625,551.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		24,625,491.37
23-06-2022	23-06-2022	ChequeNo.002521 Presented		2521	21,000.00		24,604,491.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		24,604,431.37
23-06-2022	23-06-2022	ChequeNo.002513 Presented		2513	42,000.00		24,562,431.37
23-06-2022	23-06-2022	Inward Clearing Charge			60.00		24,562,371.37
23-06-2022	23-06-2022	PRECISION EXPERT- BY:217414093014/23-06-2022 16:36					24,612,120.37
27-06-2022	27-06-2022	MPS 254729270556 GFR3FVIDGF SIMONVOTIYAWA 1/471295					24,621,920.37
28-06-2022	28-06-2022	ChequeNo.002535 Presented		2535	14,000.00		24,607,920.37
28-06-2022	28-06-2022	Inward Clearing Charge			60.00		24,607,860.37
28-06-2022	28-06-2022	ChequeNo.002536 Presented		2536	8,400.00		24,599,460.37
28-06-2022	28-06-2022	Inward Clearing Charge			60.00		24,599,400.37
28-06-2022	28-06-2022	ChequeNo.002488 Presented		2488	144,662.00		24,454,738.37
28-06-2022	28-06-2022	Inward Clearing Charge			60.00		24,454,678.37
28-06-2022	28-06-2022	Cash Deposit from MOMBASA SUPREME CENTRE					24,479,048.37
28-06-2022	28-06-2022	ChequeNo.002531 Presented		2531	33,600.00		24,445,448.37
						24,370.00	
						9,800.00	
						49,749.00	

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

MM0494520220712105038



HEAD OFFICE: PO.Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000,0732 112000, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
28-06-2022	28-06-2022	ChequeNo.002532 Presented	2532	6,060.00		24,439,388.37
28-06-2022	28-06-2022	Inward Clearing Charge		60.00		24,439,328.37
28-06-2022	28-06-2022	Inward Clearing Charge		60.00		24,439,268.37
29-06-2022	29-06-2022	2020220001883126 COAST DEVELOPMENT AUTHORITY	2534	4,310.00		24,434,958.37
29-06-2022	29-06-2022	Transfer Charge		120.00		24,434,838.37
30-06-2022	30-06-2022	ChequeNo.002537 Presented	2537	21,000.00		24,413,838.37
30-06-2022	30-06-2022	Inward Clearing Charge		60.00		24,413,778.37
30-06-2022	30-06-2022	ChequeNo.002533 Presented	2533	245,690.00		24,168,088.37
30-06-2022	30-06-2022	Inward Clearing Charge		60.00		24,168,028.37
Grand Total				5,871,138.00	400,014.00	24,168,028.37

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.
END

MM0494520220712105038

Date 04/07/2022

Report of the Board of Survey on the Cash and Bank Balances of ...**CRWSCR**P..... as at the close of business on **30 JUNE 2022**.....

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

...**KIHARA NDUNGU**..... - **CHAIRMAN**
**ROLEX KIRUI**..... - **MEMBER**
**STELLA KINYUA**..... - **MEMBER**

assembled at the **Cash office** of **CRWSCR**P..... Accounts office at 10.00 a.m... (time) on the **04/07/2022**.....

as the following cash was produced:-

Notes	Sh. ...0.00.....
Silver	Sh. ...0.00.....
Copper	Sh. ...0.00.....
Cheques as per details on reverse	Sh. ...0.00.....

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

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

The Cash Book reflected the following balances as at the close of business on the **30th June, 2022**.....

Cash on hand	Sh.0.00.....
Bank balance	Sh...301,892,352.25.....
	Sh.....

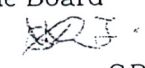
The Bank Certificate of Balance showed a sum of Sh. **Three Hundred and One Million Eight Hundred and Ninety Five Thousand Eight Hundred and Seventy Nine and Ninety Five**..... cts ...**Sh301,895,879.95**.) standing to the credit of the account on ...**30TH JUNE 2022**.....

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.

KIHARA NDUNGU 
 Chairman

Date 4th July 2022

ROLEX KIRUI 
 Members of the Board

STELLA KINYUA 
 GPK (L)

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>

41

**COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022**

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		21,212,043.98
	Less:		
2	Total amount documented		17,796,618.98
3	Outstanding amount to be documented		3,415,425.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2022		555,880.97
5	Amounts claimed but not credited as at 30 June 2022		-
6	Amounts withdrawn and not claimed		2,859,544.03
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 2022		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: 01-08-2022

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
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, 2021 as per C.B.K. Ledger Account	988.34
---	--------

Add:

Total Amount deposited by World Bank	4,008,320.64
--------------------------------------	--------------

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

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

Deduct:

Total amount withdrawn	3,453,428.01
------------------------	--------------

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

Ending balance on 30th June,2022	555,880.97
----------------------------------	------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

14.07.2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

01-08-2022

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Results 1 - 7 of 7

Run Date: 13/07/2022 Run Time: 09:19:53
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI
 STATEMENT PERIOD: From 01/07/2021 To 30/06/2022

STATEMENT OF ACCOUNT

PAGE 001

ACCOUNT NUMBER: 1000263954

ACCOUNT TITLE: COAST REG WAT SEC & CL RES PROJ-5543

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	DEBIT	CREDIT BALANCE
OPENING BAL :					988.54		
NO.	Value Date	Reference.No	Details	Debit	Credit		Balance
1	18/08/2021	FT21236KGeXH	FUNDING	0.00	1,097,789.20		1098777.54
2	22/09/2021	FT212655G5XZ	PA127232	-1,098,000.00	0.00		777.54
3	25/11/2021	FT21327G:Z94	FUNDING	0.00	1,253,773.93		1254551.47
4	16/12/2021	FT21350GBKW3	PA127355	-1,254,500.00	0.00		51.47
5	18/02/2022	FT22049NNNT3	FUNDING	0.00	1,160,928.01		1160979.48
6	17/03/2022	FT22076QYJ37	PA127844	-1,160,928.01	0.00		51.47
7	17/06/2022	FT22168MM2MS	FUNDING	0.00	555,829.50		555880.97
						CLOSING BALANCE	555880.97

FUNDING ACCOUNT STATEMENT

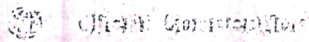
Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Actions
 Clear Selection Find

Account equals 1000263954
 Statement From equals 20210701
 Statement To equals 20220630

TAM.E.STMT.OF.ACCT.EPRM



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

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

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

Important Dates

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

Currency of Commitment : XDR

Show amounts in USD

Exchange Rate 1 XDR = 1.324750 USD as of 02-Aug-2022
The conversion is based on today's rate and is not an aggregation of the equivalent historical rates for each disbursement.



Loan Information (USD)

Signed Amount	174,602,050.00
Cancelled	76,305,600.00
Disbursed	41,564,536.05
Undisbursed	56,731,913.95
Special Commitments	0.00
Funds Available	56,731,913.95

Funds Available (USD)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	56,731,913.95

Last Bill, IDA 55430, due on 15-Apr-2022

1,390,648.18

Retroactive Available

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
15-Apr-2022	XDR	1,328,617.44

Retroactive Limit 1,390,648.18

Retroactive Disbursed 0.00

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

36,956,889.95

0.75 %

0.00 %

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

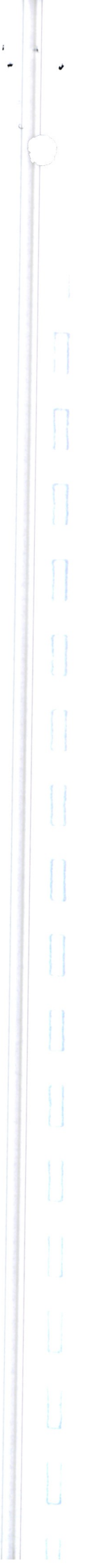
Account Details

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	Hide	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	21,212,043.98
Documented	17,796,618.98
Outstanding Balance	3,415,425.00
Waived Documentation Amount	0.00
Transaction in Process	0.00



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

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

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 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 02-Aug-2022
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Search Withdrawal Applications

Transaction List

Showing results 1 - 10 of 34 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 36	DA-A	Completed	USD	555,829.50	Multiple	USD	555,829.50	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022	
WA 35	DA-A	Completed	USD	1,100,928.01	CAT 4	USD	1,100,928.01	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022	
WA 31	DA-A	Completed	USD	1,253,773.93	CAT 4	USD	1,253,773.93	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021	
WA 30	DA-A	Completed	USD	1,097,789.20	CAT 4	USD	1,097,789.20	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021	
WA 29	DA-A	Completed	USD	1,658,927.88	CAT 4	USD	1,658,927.88	21-May-2021	21-May-2021	Borrower	21-May-2021	
WA 27	DA-A	Completed	USD	1,633,487.47	Multiple	USD	1,633,487.47	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021	
WA 26	DA-A	Completed	USD	828,585.17	3	USD	828,585.17	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020	
WA 25	DA-A	Completed	USD	1,103,964.52	Multiple	USD	1,103,964.52	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020	
WA 24	DA-A	Completed	USD	381,885.58	Multiple	USD	381,885.58	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020	
WA 23	DA-A	Completed	USD	1,558,184.67	Multiple	USD	1,558,184.67	25-Mar-2020	26-Mar-2020	Borrower	26-Mar-2020	



Loan: IDA 55430 (IDA - IDA Credit) | Status: Disbursing and Repaying | 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 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 02-Aug-2022
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 70 entries

Filter by DA-A

Documented

Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
WA 39	DA-A	Draft	USD	2,256,414.63	5		0.00			James Munge	01-Aug-2022	
WA 36	DA-A	Completed	USD	555,829.50	CAT 4	USD	276,162.20	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022	
WA 36	DA-A	Completed	USD	555,829.50	3	USD	233,856.52	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022	
WA 36	DA-A	Completed	USD	555,829.50	2	USD	45,810.78	16-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022	
WA 35	DA-A	Completed	USD	1,100,928.01	CAT 4	USD	1,100,928.01	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022	
WA 33	DA-A	Deleted	USD	26,640,422.25	4		0.00	16-Nov-2021		James Munge	22-Nov-2021	
WA 31	DA-A	Completed	USD	1,253,773.93	CAT 4	USD	1,253,773.93	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021	
WA 30	DA-A	Completed	USD	1,097,789.20	CAT 4	USD	1,097,789.20	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021	
WA 29	DA-A	Completed	USD	1,658,927.88	CAT 4	USD	1,658,927.88	21-May-2021	21-May-2021	Borrower	21-May-2021	
WA 27	DA-A	Completed	USD	1,633,487.47	CAT 4	USD	958,097.09	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021	

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**COASTAL REGION WATER SECURITY AND CLIMATE RESILIENCE
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021**

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		17,203,723.34
	Less:		
2	Total amount documented		13,788,298.34
3	Outstanding amount to be documented		3,415,425.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2021		984.34
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		3,414,440.66
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 2021		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:

