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REPORT

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ON

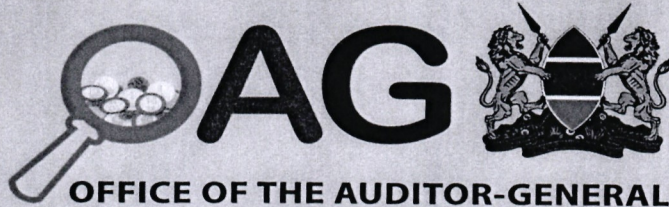
**UPPER TANA CATCHMENT NATURAL
RESOURCES MANAGEMENT PROJECT IFAD
LOAN NO.1-867-KE AND SPANISH TRUST FUND
LOAN NO.1-E-8-KE**

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

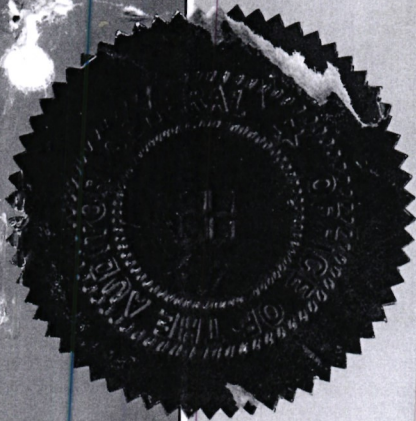
**MINISTRY OF WATER, SANITATION AND
IRRIGATION**




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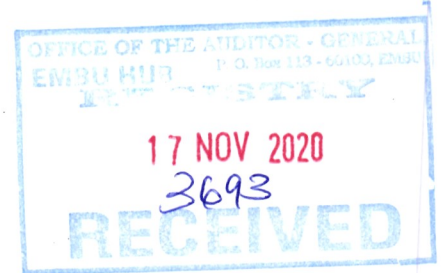
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**UPPER TANA CATCHMENT NATURAL
RESOURCES MANAGEMENT PROJECT IFAD
LOAN NO.1-867-KE AND SPANISH TRUST FUND
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**FOR THE YEAR ENDED
30 JUNE, 2020**

**MINISTRY OF WATER, SANITATION AND
IRRIGATION**



Project Name: Upper Tana Catchment Natural Resource Management Project (UTaNRMP)

Implementing Entity: Ministry of Water, Sanitation and Irrigation

PROJECT CREDIT NUMBER: IFAD LOAN NO. I-867-KE; SPANISH FOOD SECURITY TRUST FUND LOAN NO. I-E-8-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

*Upper Tana Catchment Natural Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The Project's official name is Upper Tana Catchment Natural Resource Management Project (UTaNRMP)

Objective: The goal of the project is to contribute to reduction of rural poverty in the Upper Tana River Catchment. The objectives of the Project is to increase sustainable food production and incomes for poor rural households living in the project area; and sustainable management of natural resources for provision of environmental services.

Address: The Project Headquarter office is Embu Town, Embu County, Kenya.

The Project Addresses: Project Lead Agency: Ministry of Water, Sanitation and Irrigation
Maji House
P.O Box 49720,
Nairobi.

Registered office and Contacts: Upper Tana Catchment Natural Resource Management Project
(UTaNRMP)
Embu Office, Embu –Meru Road, Kangaru Area
P.O. Box 996, Embu.

County offices

The Project County offices are as listed below:

- a) County Project Coordinator, Muranga County, P.O. Box 304, Muranga Town
- b) County Project Coordinator, Kirinyaga County, P.O. Box 360, Kerugoya Town
- c) County Project Coordinator, Nyeri County, P.O. Box 1343, Nyeri Town
- d) County Project Coordinator, Meru County, P.O. Box 1152-60200, Meru Town
- e) County Project Coordinator, Tharaka Nithi County, P.O. Box 263, Chuka Town
- f) County Project Coordinator, Embu County, P.O. Box 542, Embu Town

Contacts: The following are the project contacts

Telephone: (254) 068 22 31376

E-mail: info@utanrmp.or.ke; utanrmp@gmail.com

Website: www.utanrmp.go.ke

1.2 Project Information

Project Start Date:	The project start date is 23rd May 2012
Project End Date:	The project end date is 31st December 2020
Project Coordinator:	The Project Coordinator is Ms Muthoni F. Livingstone
Project Sponsor:	The project sponsors include GoK, IFAD, Spanish Trust Fund.

1.3 Project Overview

Upper Tana Catchment Natural Resources Management Project (UTaNRMP) is a eight year project (2012-2020) funded by Government of Kenya, International Fund for Agricultural Development (IFAD), Spanish Trust Fund and the Local community. Completion and closure date for the Project is 30th June 2020 and 31st December 2020 respectively. The 8-year loan agreement was signed on 23rd May 2012 and came into force same day of signing.

It is, however, worth noting that due to successful implementation of the initial funding, GoK/IFAD amended the Financing Agreement to get the Additional Financing. This amendment to the financing agreement was signed by Government of Kenya and IFAD on 3rd July 2020 and 13th July 2020 respectively. The amendment also extended the project implementation period by 30 months, taking the new completion date to 31st December 2022 and closure date to 30th June 2023.

The Project area is the Upper Tana Catchment area which covers 17,420 km² covering six counties namely: Embu, Nyeri, Kirinyaga, Muranga, Meru and Tharaka Nithi counties. The area includes the Mt. Kenya and Aberdares National Parks and surrounding Forest Reserves and the river basins (Ena - Gitimbogo, Thura, Gangara; Kapingazi/Rupingazi - Kiye, Thambana, Nyanjara, Gichangai, Itabua and Kathita; Kathita - Rugusu, Kathita Munyi, Gachiege, Kanyango, Ngaciuma, Kinyaritha, Kuuru, Riiji; - Mutonga/Kithinu - Naka, Nithi, Maara South, Maara North and Thuci; Maragua, Murubara, Nairobi, Ragati, Rujiweru, Rupingazi, Saba Saba, Thangatha, Thanantu, Thiba, Thika/Sasumua, Thingithu Amboni/ Muringato, Iraru, Kayahwe, Chania, Mara, Mariara, Mathioya, Nyamindi, Ruguti, Rwamuthambi, Sagana, Ura).

Line Ministry of the project/State Department	The project is under the supervision of Ministry of Water, Sanitation and Irrigation.
Project number	IFAD Loan No. I-867-KE; and Spanish Trust Fund Loan No. I-E-8-KE.
Strategic goals of the project	<p>The strategic goal of the project is to “contribute to reduction of rural poverty in the Upper Tana river catchment”. The Project’s development objectives are reflected in the poverty-environment nexus namely: (i) increased sustainable food production and incomes for poor rural households living in the project area; and (ii) Sustainable management of natural resources for provision of environmental services.</p> <p>The objectives are in line with: (i) Kenya’s Vision 2030 blueprint which aims at creating a “globally competitive and prosperous country with a high quality of life by 2030” and transforming Kenya into “a newly-industrializing, middle-income country providing a high quality of life to all its citizens in a clean and secure environment (ii) IFAD’s goal of investing in rural poor to achieve higher incomes and improved food security.</p>

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<p>Threats to Upper Tana Catchment</p>	<p>The Upper Tana catchment has experienced considerable land degradation and a drastic reduction of surface water availability during the dry season, and poor water quality during the wet season mainly due to high silt loads. The area is densely populated, with large concentrations of poor and very poor people, particularly in the mid-altitude zone. Landholdings are small and diminishing as population grows, crop yields are low and declining due to fertility depletion and erosion, and rural households are poorly linked to markets and services. The result has been a reduction of tree cover both in the forest reserve and in the farmlands. The reduced tree cover, inappropriate land use practices in the farmlands and overgrazing in the pastoral lowlands have resulted into increased soil erosion rate and hence higher sediment load for the Tana River and its tributaries.</p>
<p>Project components</p>	<p>These are the key intervention areas that guide the Project's delivery. There are four components namely</p> <p>a) Community Empowerment Component: is designed to support empowerment of communities to sustainably manage natural resources while also improving their livelihoods, food security and nutrition.</p> <p>b) Sustainable Rural Livelihoods Components: aims to have Natural resource-based rural livelihoods sustainably improved through adoption of Income Generating Activities (IGAs) through CIGs and adaptive research and demonstrations</p> <p>c) Sustainable Water and Natural Resources Management Component: is designed to Land, water and forest resources sustainably managed for the benefit of the local people and wider community through sustainably managing water resources of the Upper Tana catchment and Sustainably managing forest and agricultural ecosystems</p> <p>d) Project Coordination and Management: This component is designed to ensure that the project is effectively and efficiently managed through establishment of fully functional governance, management, monitoring and reporting systems and effectively managing and disseminating Knowledge about NRM to stakeholders.</p>
<p>Project implementation approach</p>	<p>The Project is being implemented using the following approaches; Ecosystem and River Basin approach, Participatory and integrated targeting and community development approach, (Special Interest Groups and Common Interest Groups), Extension approach among others.</p>
<p>Expenditure categories</p>	<p>The Project has six (6) expenditure categories for purposes of spending and accounting for the loan proceeds namely I- Vehicles, Equipment and Materials, II- Sensitization, training workshops and studies, III-Grants and Awards, IV-Technical Assistance, V-Civil Works and VI- Salaries, Allowances, operations and Maintenance</p>

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<p>Current situation that the project was formed to intervene</p>	<p>The rationale for the project is based on the nexus between rural poverty and ecosystem health in a densely populated and environmentally fragile watershed of critical national and global significance. The high prevalence of rural poverty contributes to environmental degradation which in turn reduces sustainable livelihood opportunities, as well as creating negative environmental externalities including forest degradation, human-wildlife conflict, encroachment in water sources and reduced availability and quality of water to downstream users. The project therefore recognizes the need to arrest the rapid loss of the life-supporting functions of the Tana River ecosystem.</p>
<p>Achievement of strategic goals</p>	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> i. Rural communities empowered through sensitizing and training them on sustainable management of natural resources; Development of Community Action Plans (CAPs), Participatory Forest Management Plans (PFMPs) and Sub-Catchment Management Plans (SCMPs). ii. Natural resource-based rural livelihoods sustainably improved through: On-farm trials and demonstrations; Multiplication and distribution of clean seed; Provision of grants to Common Interest Groups (CIGs) on their Income Generating Activities (IGAs). iii. Land, water and forest resources sustainably managed for the benefit of local people and the wider community through: Strengthening of Water Resource Users Associations (WRUAs) and provision of grants to implement activities on their SCMPs; Construction and improvement of water facilities for domestic and irrigation; Strengthening of established CFAs and provision of grants to implement the activities in their PFMPs; Construction of wildlife control fence; Rehabilitated forest areas in Mt. Kenya and Aberdares. <p>(i) Project effectively and efficiently managed through: Fully functional governance, management, monitoring and reporting systems; Knowledge on NRM effectively managed and disseminated to stakeholders.</p>
<p>Project duration</p>	<p>This is a 8 year Project running from May 2012 until 31st December 2020</p>

1.4 Bankers

The following are the bankers for the period ended 30th June 2020

- i) Foreign Designated Accounts' Holder:
Commercial Bank of Africa Ltd
Upper Hill Branch
Mara and Ragati Road
P.O. Box 30437-00100
Nairobi
Swift code: CBAKENX
Tel Phone: +254-020-2884000, 2734555

IFAD Loan USD Account Number - 6995660033
Spanish Loan EUR Account Number - 6995680037

ii) Local Project Accounts' Holder (Kshs.)

Cooperative Bank of Kenya Ltd:

Location	Bank Branch	IFAD Loan A/C	Spanish Loan A/C
Embu -PCT Office	Embu	01141408097000	01141408098000
Kirinyaga County	Kerugoya	01141567136200	01141567135000
Nyeri County	Nyeri	01141511763300	01141511763301
Tharaka- Nithi County	Chuka	01141571141900	01141571141901
Embu County	Embu	01141408115800	01141408111400
Muranga County	Muranga	01141573167101	01141573167100
Meru County	Meru	01141418943000	01141418943001
Others			
KALRO-Embu	KCB-Embu	1113204664	

1.5 Auditors

The Project is audited by the Auditor General, Office of the Auditor General Kenya - (OAG-K).

1.6 Project Governance, Roles and Responsibilities

Project governance

The Project (UTaNRMP) recognizes the vital role played by sound governance arrangements towards realizing effective financial management and proper accountability over the use of Project's resources for successful implementation. Project governance refers to the way the project exercises its power and authority as envisaged within the project documents, rationally, for the Project's successful delivery.

The governance framework for the Project allows all its key stakeholders to conduct themselves in a manner consistent with the expected highest professional, ethical, moral and legal standards. It ensures effective segregation of duties with clear checks and balances vested in various institutions/offices including County Team, Project Coordinating Team (PCT), Project Steering Committee (PSC), Lead Agency, IFAD, Borrower and other implementers.

The Project's governance framework is therefore anchored in the following documents among others: Project Loan Agreement, the PFM Act-2012, Project Design Report, IFAD Letter to the Borrower, Project Implementation Manual, Grants and Civil Works manuals, Finance and Procurement Manuals, PPRA Act 2015, and other relevant Acts and regulations.

The Project's institutional governance framework comprises of:

i. Project Steering Committee (PSC):

Is established at the national level with membership from key stakeholders (Ministries/State Departments/Organizations as well as key community organizations) with direct impact to the

Project scope. Its role is to provide oversight and policy guidance to project implementation. Specifically the PSC is responsible for ensuring that the Project activities (financing and implementation) are in compliance with the Government and IFAD policies; approving the respective AWP/B and ensuring implementation performance.

- ii. **The Lead Project Agency**
Ministry of Water, Sanitation and Irrigation is responsible for successful Project's delivery and provide oversight role and policy direction to the project; review the project's AWPB progress against set targets and approve accordingly; supervises PCT among others. The Ministry is responsible for ensuring Project budget is captured as appropriate in the Ministry's development budget estimate as well as providing counterpart funding.
- iii. **IFAD**
Is responsible for reviewing and approving project's withdrawal applications, expenditure justifications, no objection requests, AWPB, expenditure category re-allocation request; and participating in implementation support mission among others.
- iv. **Office of the Auditor General Kenya (OAG-K)**
This is a supreme (an independent) audit office under the constitution of Kenya 2010 that is mandated to Audit all GoK Ministries, Departments and Agencies' financial performance and present their statutory report to Parliament. OAG is the independent auditor responsible for UTaNRMP statutory audit and subsequent submission of the audit report to the Project and the Borrower (The National Treasury) latest by 31st December each year.
- v. **Beneficiary Communities:**
Participate with PCT in budgeting process via Participatory Rural Appraisals (PRAs)/Community Action Plans (CAPs) and is entitled to information about the approved budget for ownership. They develop and implement proposals based on approved Community Action Plans, Sub-Catchment Management Plans, and Participatory Forest Management Plans. They are expected to timely avail their part of contribution (especially for matching grants) and periodical physical and financial progress reports.
- vi. **Project Coordinating Team (PCT):**
Based in Embu and is responsible for the day to day project management and coordination functions. The PCT comprises of the Project Coordinator and a team of Technical Officers who include; Project Financial Controller, Water Resources Coordinator, Rural Livelihood Coordinator, Community Empowerment Coordinator, Land and Environment Coordinator, Knowledge Management and Learning Officer, Monitoring and Evaluation Officer, Procurement Officer, 1 Procurement Assistant and two (2) Assistant Project Accountants. PCT is also supported by other 9 administrative staff.
- vii. **County Project Coordinating Committee (CPCC), County Project Facilitation Teams (CPFTs) and Sub County Implementation Teams (SCIT):**
For the purpose of facilitating and harmonizing implementation at the county level, the Senior Officials at the counties form the policy organ (CPCC), the technical heads of collaborating departments forms the County Project Facilitation Teams (CPFTs) under the leadership of the County Project Coordinators (CPCs). The roles of the CPFT include: Coordinating preparation of county AWPBs in line with the sectoral priorities and PDR in the respective counties; Coordinates, guides and participate in the development of Community Action Plans (CAPs) by ensuring participatory identification of projects to be financed under UTaNRMP; Carry out M&E

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of project activities in the county; and offers oversight in implementation of community grants.

Key Project Staff and their qualifications

Names	Title designation	Key qualification	Responsibilities
Muthoni F. Livingstone +254722596987 fmlivingstone2004@yahoo.com	Project Coordinator	Masters in Project Planning & Mgt, BA Economics; PGD in Rural Development.	Head of the Project Coordination Team and is also the AIE Holder for the Project
Samwel O. Onyango +254721461438 samholyj@gmail.com	Project Financial Controller	Masters in Business Administration (MBA) - Finance, B.Com, CPA-K	In charge of Project Financial Management matters
Francis Koome Simon +254720804169 koomefs@yahoo.com	Water Resource Coordinator	Masters in Project Planning & Mgt; BSc in Agric. Eng.	In charge of Project Water Resources Management matters
Paul M. Njuguna +254722889362 njugunapmacharia@yahoo.com	Land and Environment Coordinator	Masters in Project Planning & Mgt; PGD in Forest Resource Survey, BSc, Forestry	In charge of Project Land and Environmental Conservation matters
Boniface M. Kikuvi +254733854414 bmkikuvi@yahoo.com	Rural Livelihood Coordinator	MSc Agric. Ext, BSc Agric.	In charge of Project Rural Livelihood Activities
Joyce Mathenge +254722451787 Joycemathenge9@gmail.com	Community Empowerment Coordinator	Masters in Project Planning and Mgt; BA Sociology	Community Empowerment activities
Grace N. Mwangi +254722408948 Gmwangi50@gmail.com	Monitoring & Evaluation Officer	MA in Development studies; BA Economics, M&E Certified	In charge of Project Monitoring & Evaluation
Simon G. Mumbere +254721283943 simonmumbere@aol.com	Knowledge Management & Learning Officer	MSc-IS; BSc, Comptia A+ CCNA	Knowledge management matters
Samuel B. Obwocha +254723256624 blessedobwocha@gmail.com	Procurement Officer	MKISM, MCIPS, BA-Economics, MSc Supply Chain Mgt	In charge of Project Procurement
Rodgers K. Musyoka +254722443801 nthokie@yahoo.com	Assistant Project Accountant	CPA-K, B.Com	Deputise Project Financial Controller
Florence N. Osebe +254726366296 onyinkwaflorence@gmail.com	Assistant Project Accountant	CPA-K, B.Com	Deputise Project Financial Controller

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Names	Title designation	Key qualification	Responsibilities
Veronica Chege +254721310099 verahwangui@yahoo.com	Project Procurement Assistant	BBM- Procurement Diploma Supply Chain Management	Deputise Procurement Officer
Agnes Muchira +254 722 647 019 cpcembu@yahoo.com	County Project Coordinator – Embu County	Diploma in Water Engineering	Coordinates County level Project activity implementations
Nicholas Nyaga +254 721 649 757 nyagaitumu@yahoo.com	County Project Coordinator – Kirinyaga County	BSC Hydrology	Coordinates County level Project activity implementations
James Maina +254 723 702 912 kanaimaina@gmail.com	County Project Coordinator – Muranga County	Diploma in Hydrology	Coordinates County level Project activity implementations
Lawrence Mureithi +254 721 270 402 mmuthungu@yahoo.com	County Project Coordinator – Nyeri County	Masters in Project Planning and Management, BSC Agriculture	Coordinates County level Project activity implementations
Samuel Nabea +254 703 115 651 Samuelmururu@yahoo.com	County Project Coordinator – Meru County	Masters in Project Planning and Management, BSC in NRM	Coordinates County level Project activity implementations
John G. Kamau + 254 720 926 384 Jgkamau2007@yahoo.com	County Project Coordinator – Tharaka Nithi County	BSC Geology	Coordinates County level Project activity implementations

1.7 Funding summary

The Project is for duration of 8 years from 2012 to 2020 with an approved budget of US\$ 68.845 million equivalent to Kshs.6.845billion as highlighted in the tables below. The Project is funded by Government of Kenya (GoK), IFAD loan, Spanish Food Security Trust Fund loan and the Local Community. Below tables shows summary as per financing source and category in dollars:

Table 1.3.1: Breakdown of project funding by Source

No.	Source	Initial Cost USD (Millions)	% Contribution
1	IFAD Loan	33	53
2	Spanish Trust Fund	17	19
3	GOK	11.344	16
4	Community	7.501	11
	Total	68.845	100

Source: Project Design Report (February 2012)

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Table 1.3.2: Loan allocation by Category

No	Category	IFAD Loan (SDR)	IFAD Loan USD	Spanish Loan (EUR)	Spanish Loan (USD)
I	Vehicles, Equipment and Materials	2,300,000	3,571,764.71	1,385,000	1,839,453.13
II	Sensitization, Training workshop and studies	3,980,000	6,180,705.88	2,395,000	3,180,859.38
III	Grants and Awards	6,835,000	10,614,352.94	4,120,000	5,471,875.00
IV	Technical Assistance	540,000	838,588.24	325,000	431,640.63
V	Civil Works	2,920,000	4,534,588.24	1,760,000	2,337,500.00
VI.	Salaries, Allowances, operations and Maintenance	2,550,000	3,960,000.00	1,535,000	2,038,671.88
	Unallocated	2,125,000	3,300,000.00	1,280,000	1,700,000.00
	TOTAL	21,250,000	33,000,000.00	12,800,000	17,000,000

Source: Financing Agreement: May 2012

Below is the current funding summary:

Source of funds	Allocation as per Loan Agreement		Amount received to date – (30 th June 2020)		% of funds received against allocation	Undrawn balance to date (30 th June 2020)		% of undisbursed funds against allocation
	US\$	KES EQUIVALENT	US\$	KES		US\$	KES EQUIVALENT	
	(A)	(A')	(B)	(B')		(A)-(B)	(A')-(B')	
(i) Loan								
IFAD Loan	33,000,000	3,300,000,000	29,562,786	2,950,791,178	90	3,437,214	349,208,822	10
IFAD/Spanish Trust Fund Loan	17,000,000	1,700,000,000	13,260,000	1,239,788,493	78	3,740,000	460,211,507	22
Government of Kenya	11,344,000	1,134,400,000	9,401,361	949,537,500	83	1,942,639	184,862,500	17
Community contribution	7,501,000	750,100,000	8,113,739	819,487,614	108	-612,739	-69,487,614	-8
Total	68,845,000	6,884,500,000	60,337,886	5,959,604,785	88	8,507,114	924,795,215	12

NB. NB. The total receipt from IFAD/Spanish loans and GoK is Kshs.5,240,724,443. The IFAD/Spanish funds of Ksh.4,291,186,143 (80%) includes AIA of Ksh.460,560,304.34. Community contribution of Ksh. 770,698,700 was raised and spent at source. Total funding including community contribution is Ksh. 6,011,423,143. The total percentage of the project cost (including community contribution) funded is 88 per cent.

Despite GoK's total actual revenue receipt of Kshs. 949,537,500, the Government has also

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contributed in form VAT and Customs duty exemption for the motor-vehicles and motor-cycles worth Kshs.65,787,113 (which involve non- cash movement) leading to a total GoK total receipt of Kshs. 1,015,324,613.00 equivalent of 83 per cent of the targeted contribution since the start of the project.

1.7 Summary of Overall Project Performance:

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

Financier	YR7 (1 st July 2019 – 30 th June 2020)			CUMULATIVE YRS 1-7 (23 rd May 2012 – 30 th June 2020)		
	Budget (Kshs)	Actual Expenditure (Kshs)	% of Absorption	Budget (Kshs)	Expenditure Kshs (to date)	% Of Absorption
IFAD/Spanish	409,050,821	393,375,665	96	5,437,557,121	4,362,670,411	80
GOK	250,000,000	127,859,026	51	984,337,900	746,430,628	76
TOTAL	659,050,821	521,234,691	79	6,421,895,021	5,109,101,039	80

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

At output level the Project has: completed 301 Community Action Plans; Exchange visits have also been conducted with participation of 111 officials from 8 WRUAs and 10 CFAs; Established 1482 on-farm trials; Carried out 330 soil fertility demonstrations; Established 885 Farmer Field Schools (FFSs); Produced 732 Tons certified seeds; Constructed one (1) seed store at KALRO Embu and fitted it with a cold-room. A total of 1882 CIGs have been funded to implement income generating activities.

Constructed and equipped two (2) water laboratories in Murang'a and Embu; Developed 95 springs; Constructed 76 boreholes; Completed 36 common intake and domestic water supply; Installed 326 roof water harvesting for demonstration in public institutions; Upgraded thirty five (35) irrigation scheme to irrigate 1640 hectares; constructed 10 small dams/pans/rock catchments; Rehabilitated 21 environmental hotspots; Trained 1936 committee members of water groups on operation and maintenance.

Constructed wildlife control fence of 60km; Supported 2439 schools in the school greening programme with 868,400 assorted tree seedlings with estimated survival rate of 85%; Rehabilitated 2,413 Ha of degraded forest land at a density of 700 stems/ha; Supported 7,450 farmers to participate in on-farm tree planting with each farmer planting an average of 100 assorted tree seedlings thus a total of 996,400 seedlings planted with an average survival rate of 80%; Conserved 236 Km of riverine with giant bamboo and other indigenous water friendly tree species; Installed 698 (564 domestic and 134 institutional) energy saving stoves; Trained 91 community artisans in the fabrication of energy saving stoves; Constructed 35 efficient charcoal producing kilns; Developed 20 and reviewed 11; Funded 311 Common Interest Groups to implement their NRM micro-projects through matching grants; Supported 31 Community Forest Associations with 58 Grants¹ to implement their PFMPs at level II and III through the Water Sector Trust Fund; Completed wood biomass survey, baseline survey, Hydrological survey, Soil and water conservation survey, Gender survey, Youth participation in Project activities survey; Procured 16 motor vehicles, 63 computer sets, 6 tractors and trailers, 106 motor bikes.

¹14 grants are repeated due to the funding levels graduation approach as guided by the CFA development and funding cycle

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At outcome & impact level the Project's interventions have resulted to: 81.3% of household members belonging to community groups which is attributed to awareness creation on the UTaNRMP's group approach; At least 60% of the community members have benefited from the various trainings with over 60% adopting and applying the gained knowledge and skills in governance and management. This has enhanced the managerial skills of financed community groups.

81% of Farmer Field Schools (FFSs) members are reported to have adopted the technologies. Non-FFS members adopted the technologies through the FFS members at a ratio of 1:1 ratio where one (1) FFS member is estimated to have trained one (1) more farmer.

Yields and productivity resulting from FFS trainings are reported to have increased by 270%.

Adoption of improved cattle breeds has led to an increased cattle milk production from an average of 4 litres to 12 litres per day during peak period and 6% during low period. Goat milk production has increased from an average of a quarter litre (0.25l) to two (2) litres.

Distance to access domestic water from nearest water source has reduced by 12% and time spent in accessing water reduced by 49%. In instances where households were buying water before rehabilitation of the water sources, the cost reduction are reported at 76%.

The proportion of IWUA members accessing irrigation water before rehabilitation/extension through UTaNRMP's funding had improved from 48% to 97%. Area under irrigation increased by 215%.

The overall base flow increase is approximately 160% compared to the baseline of 0.714 Cumecs in 2015 to 1.852 Cumecs in 2019.

The decrease in sediment load during wet season is about 159% based on the baseline levels at 245.39 g/s in 2015 to 94.78g/s in 2019.

The decrease in turbidity during wet season is about 63% based on the baseline levels at 236.8 NTU in 2015 to 89.6 NTU in 2019.

Wildlife control Fence was innovatively constructed through Public Private Partnership strategy (PPP) in 2 years instead of 6 years as envisaged in the Project design. This implies that the project was time efficient at the rate of 67%,

The incidences of human wildlife conflicts have reduced from an average of 117No to 3No annual before and after the fence respectively representing 97% reduction. Since the fence was constructed there has been no reported invasion by elephants or any big game.

The Cost of controlling human wildlife conflicts by Kenya Wildlife Service and Kenya Forest Service has reduced by 99%. Human deaths have been reduced to zero from a high of 9 human deaths annually before the fence.

98% of the recipients of the energy saving demonstration stoves are reporting reduction of 62% in use of fuel wood translating to fuel wood cost reduction of 64% among farmers who buy the wood fuel. 59% of indirect savings are reported among farmers who source fuel wood from their farms.

Time taken to cook githeri has been reduced by 50%.

Comment on value-for-money achievements

Taking into account the investment on goods and services, procured in line with GoK/IFAD guidelines during the period under review, there is value for money towards delivery of the Project

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goals and objectives. Interventions in areas of wildlife control fence, forest rehabilitation, soil and water conservation, promotion of new agricultural production technologies, matching grants to beneficiary communities towards income generating activities, construction of water laboratories, efficient supply of both clean domestic and irrigation water (small scale irrigation schemes, springs, boreholes, dams and shallow wells rain water conservation technologies, rain water harvesting – dams, pans ,water tanks, rock catchments) are some of the key areas where the resources were applied.

All these interventions support the rural communities in generating incomes and thus reduce poverty and ensure food security besides realizing a clean secure environment which is the Project’s objectives. The equipment which have been procured e.g. motor -vehicles, agricultural tractors, motor-cycles facilitate staff in implementation thus enhancing timely service delivery.

Annual Disbursement performance of the Project as at 30th June 2020

	CURR ENCY	PY1	PY2	PY3	PY4	PY5	PY6	PY7	PY8	TOTAL
SPANI SH	EUR.	795,000	313,000	1,744,315	1,090,026	2,261,548	1,987,512	1,840,959	1,300,066	11,332,426
	KES	86,810,105	36,619,435	195,646,424	124,799,350	259,983,857	243,195,370	212,010,776	149,437,448	1,308,502,765
										0
IFAD	USD		2,099,900	4,401,781	5,568,099	4,512,970	5,888,491	5,035,581	2,356,110	29,862,932
	KES		178,470,501	419,058,687	565,772,813	463,615,138	601,848,419	509,564,986	244,353,633	2,982,684,177
										0
GOK	KES		50,000,000	140,000,000	100,000,000	135,000,000	124,537,500	150,000,000	250,000,000	949,537,500
										0
TOTAL KES		86,810,105	265,089,936	754,705,111	790,572,163	858,598,995	969,581,289	871,575,761	643,791,081	5,240,724,441

Key challenges experienced by the Project include:

- i. Covid 19 effects that affected part of both 3rd and 4th quarter activity implementation especially those involving group participations.
- ii. Late release of GoK funds leading to challenges in implementation of the planned activities as envisaged. The GoK allocation for the 2nd quarter of 2019-20 FY was disbursed into project accounts on 30th December 2019 while 3rd and 4th quarters were received on 30th June 2020. There is need for The National Treasury and Lead Agency to ensure adequate and timely releases of GoK counterpart funding in line with project loan agreement provisions.
- iii. Delays in the procurement process: There has been a challenge in meeting some procurement process timelines due to delay in getting no objections. The Project and IFAD will improve on this taking into consideration effects of the delays towards implementation.

1.9 Summary of Project Compliance:

Generally, the Project has complied with all the rules, guidelines and regulations as agreed among the key stakeholders (IFAD and GoK) during the period under review.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PRE-DETERMINED OBJECTIVES

Introduction

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

Upper Tana Catchment Natural Resources Management Project (UTaNRMP) is a eight year Project (2012-2020) funded by Government of Kenya, International Fund for Agricultural Development (IFAD), Spanish Trust Fund and the Local community. The Project is multi-sectoral and the Project Lead Agency (PLA) is the Ministry of Water, Sanitation and Irrigation. The Project is being implemented in the Upper Tana Catchment along the tributaries of four (4) river basins from the Mt.Kenya East Pilot Project (MKEPP) and 24 river basins (12 high priority river basins and 12 other river basins).

The goal of the project is to "contribute to reduction of rural poverty in the Upper Tana river catchment". This goal is pursued via two Project Development Objectives (PDOs) which reflect the poverty-environment nexus: a) Increased sustainable food production and incomes for poor rural households in the project area; and b) Sustainable management of natural resources for provision of environmental services.

The Project's Development Objectives are in line with key Government and IFAD policy frameworks that include:

- i. The Government's Big 4 Agenda;
- ii. Kenya's Vision 2030;
- iii. Sustainable Development Goals;
- iv. The 2011-25 IFAD Strategic Objectives ;
- v. IFAD Kenya Country Strategic Opportunities Programme (COSOP) 2020- 2025,
- vi. Kenya's Agricultural Sector Transformation and Growth Strategy (ASTGS) 2019-2029, and
- vii. The objectives of the County Government's Development Plans.

The total Project cost is US\$ 68.845 million. The donor funds are a loan to the National Government on a highly concessional terms with a service charge of 0.75% per annum and a maturity period of 40 years including a grace period of 10 years starting from the date of approval of the loan.

The approved Project budget for FY.2019/2020 was KES 659,050,821 (USD 6,525,256) out of which KES 250,000,000 (USD 2,475,248) or 38% of the budget was to be funded by GoK while KES 409,050,821 (USD 4,050,008) or 62% was to be funded by IFAD and Spanish Trust Fund. The budget under revenue was Ksh.629,050,821 while budget under AIA was Ksh.30,000,000. The expenditure as at 30th June 2020 was KES.521,234,691 translating to 79% of the approved budget.

Key Project achievements/outputs summary during 2019/2020 by Component:

Community Empowerment Component: Strengthened 69 civil works groups through training 3,651

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members (2,921 male and 730 female) on grant administration, implementation and sustainability; Upscaled Gender Action Learning System (GALS) by training additional 45 project management committee members (23 male and 22 female) from Common Interest Groups (CIGs) and 22 technical officers (11 male, 11 female) to enhance their capacities in supporting communities' application of GALS.

Sustainable Rural Livelihood Component: Conducted 257 on-farm trials and demonstrations; Produced 118 tons of assorted new varieties of seeds including legumes (Beans, Cowpeas & green grams) and root crops including cassava, sweet potatoes & Irish potato through Kenya Agriculture and Livestock Research Organization (KALRO) Embu; Conducted 325 soil and water conservation demonstrations; 186 Farmer Field Schools (FFSs) established and supported; Supported 37 Common Interest Groups (CIGs) under 4th call for proposal in completing their milestones.

Sustainable management of water resources Sub-Component: Constructed 1 bio-plant, rehabilitated 4 springs, 3 Shallow wells and 29 boreholes from the 3rd and 4th call for civil works group proposals; Delivery of materials was made to upgrade 20 irrigation schemes expected to cover 875 Ha (The works will be executed in 2020/2021). The project also supported 29 Water Resource Users Associations (WRUAs) to implement their 2nd milestone of activities from the 3rd call proposals.

Sustainable Management of Forest and Agricultural Ecosystem Sub-Component: 120,000 assorted tree seedlings were planted in 240 faith-based schools under school greening programme. 240 No. teachers were trained (one per school) to support the school greening programme in the schools where tree planting was done; Beating-up was done in 500Ha of degraded forest areas in all the six project counties; Spot weeding was done in 500Ha of forest rehabilitation and 45Ha of hilltop rehabilitation was done in areas where tree planting was done during 2018-19FY; 6No. bamboo nurseries run by the Kenya Forest Service were restocked; 15No Community Forest Associations (CFAs) that were successful during the 3rd call for proposals in 2018/2019 were funded in 2019/2020 to implement their 2nd milestones of their approved proposals based on their Participatory Forest Management Plans (PFMPs); 13No Batch two CFAs in the 3rd call for proposals were supported during the review period to implement their PFMPs while 8No PFMPs were reviewed.

Project Management and Coordination Component: Supported 1No supervision and implementation support missions (IFAD/GoK); Supported one (1) PSC supervision mission; Supported 3 Project Steering Committee (PSC) meetings and two (2) Sub-Committee meetings; Supported one (1) M&E visit by the MWS&I Headquarter team to the Project sites; Prepared 1No. AWPB for 2020-21FY; Compiled the 2018/2019 Annual progress report; Completed the rapid assessment report on Project's outcomes and impacts; print media publicity on the Project's interventions featuring 3 stories on national newspapers; Completed two (2) full-length and two (2) mini documentaries; Produced 2000 Project wall calendars for publicity; Completed and submitted three (4) statutory financial reports to the Lead Agency; Facilitated the 2018/2019 annual audit by Office of Auditor General; Facilitated other operations including ensuring optimal liquidity level through withdrawal application processing.

Cumulative physical Progress Summary by Component as at 30th June 2020

Community Empowerment

The component has been able to: Delineated, trained & Conducted 301 Participatory Rural Appraisals (PRAs) in the project Focal Development Areas (FDAs) and developed Community

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Action Plans (CAPs); 486 sensitization and awareness meetings along the river basins leading to cumulative submission of 8,143 proposals under Grants for proposals; Held project sensitization meetings with counties' staff so that they can effectively participate and guide communities in project implementation; Train 441(294M, 147 F) technical officers on PRA skills; 111 (60M,51F) community champions on Gender Action Learning System (GALs) and 63 officers (33M,30F) aimed at enhancing gender mainstreaming in addressing gender relations and disparity within the households.

Further the Project has: Trained 55 Water Resource Users Association (WRUAs) and 31 Community Forest Association (CFA); Officials from 2362 civil works and CIGs on the management of grants, governance, and their roles in project implementation; Exchange visits have also been conducted with participation of 111 officials from 8 WRUAs and 10 CFAs.

To guide groups' implementation and sustainability a model by laws encompassing technical and governance sections has been developed; Conducted Gender baseline study to guide gender mainstreaming activities; Training Needs Assessment study. A study to determine the cause of low youth participation and propose opportunities to support them through the project has also been done by the Project.

Reviewed 185 CAPs with an aim to establish the levels of implementation, challenges, and emerging priority areas to guide communities on areas of proposal development and resource mobilization and aligned to County Integrated Development Plans.

Sustainable Rural Livelihood

The component has cumulatively: Facilitated various technology transfer initiatives including establishment of 1482 on-farm trials; setting up of 1190 of soil and water conservation demos; Carried out 330 soil fertility demonstrations; Establishment and support 885 Farmer Field Schools (FFSs); Produced certified seeds through KALRO Embu to a level of 734 tons which includes legumes (beans, cowpeas and green grams) and root crops including cassava, sweet potatoes and Irish potatoes; Procured 73 motorcycles and 10 vehicles to be used by staff who are supporting project implementation; Constructed one (1) seed store at KALRO Embu and fitted it with a cold-room. A total of 1881 CIGs have been funded to implement income generating activities

Some of the component based impacts highlighted in the Impact Assessment Survey report of April 2017 include:

Sustainable Management of Water Resources

The sub component contributes to the component's outcome on "Land and water resources sustainably managed for the benefit of the local people and wider community". Towards this, the sub component has cumulatively: Constructed and equipped two (2) water laboratories in Murang'a and Embu; Carried out 34 water and sanitation campaigns in all the high priority river basins and the 4 tributaries of river basins formally under MKEPP-NRM; Constructed 76 boreholes; Completed 36 common intake and domestic water supply; Installed 326 roof water harvesting for demonstration in public institutions; Upgraded thirty two (35) irrigation scheme to irrigate 1640 hectares; constructed 10 dams/pans/rock catchments and procured pipes; Rehabilitated 21 environmental hotspots; Designed and printed 10,000 brochures and 500 posters for use during water and sanitation campaigns; Attained 761 sessions of radio broadcasts on three vernacular radio stations in the project area on integrated natural resources management; Trained 1936 committee members of water groups

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on operation and maintenance and on-farm water management. One (1) hydrological survey was completed.

Sustainable Management of Forest and Agricultural Ecosystems

Cumulative achievements include: Constructed 60Km of solar powered wildlife control fence; rehabilitated 2413Ha (1,913 Ha @700 stems/ha and 500Ha for 2018/19FY at 1000 stems/Ha) of degraded forest areas with a survival rate of 80%; planted 996,400 assorted tree seedlings in 2439 schools (1972 public and 467 faith based with 1803 schools planting 500 seedlings each and 636 schools planting 150 seedlings each) with an average survival rate of 85% under school greening programme; Held demonstrations on 134 institutional and 564 domestic energy saving stoves; constructed 36 efficient charcoal producing kilns; Trained 91 (58 male and 33 female) community artisans in the fabrication of energy saving stoves; conserved 236km of riverine with Giant Bamboo seedlings and other indigenous water friendly species at a density of 400 stems/Km on both sides of the river with an average survival rate of 65%; Supported 31 Community Forest Associations with 58 Grants² to implement their PFMPs at level II and III through the Water Sector Trust Fund; Funded and supported 311 Common Interest Groups to implement their NRM project proposals through matching grants; completed the Woody Biomass Survey in the Upper Tana Catchment 2014; undertaken the Environmental and Social Audit of project activities in 2018 which was approved by NEMA in 2019; completed a Wildlife control fence social economic and ecological study 2019; procured 15 vehicles, 7 tractors/trailers, 33 motorbikes, 33GPSs and 33 still cameras to assist in project activity implementation; supported the development/review of 39No PFMP's; About 7,450 farmers have been supported to plant 745,000 assorted tree seedlings on their farms with a survival rate of 80%;

Project	Objective	Outcome	Indicator	Performance
Upper Tana Catchment Natural Resource Management Project	Increased sustainable food production and incomes for poor rural households in the project area; and sustainable management of natural resources for provision of environmental services.	Rural communities empowered for sustainable management of natural resources	Number of community action plans (CAPs) with at least one key action implemented	301 CAPs
		Natural resource-based rural livelihoods sustainably improved	Proportion of trained farmers adopting new technologies (%)	81% of Farmer Field Schools (FFSs) members were reported to have adopted the technologies.
			CIG members adopting Income Generating Activities	28,215 members of CIGs adopted income generating activities.

²14 grants are repeated due to the funding levels graduation approach as guided by the CFA development and funding cycle

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		<p>Land, water and forest resources sustainably managed for the benefit of local people and the wider community</p>	<p>Number of hectares of farmland under water related infrastructure constructed/rehabilitated</p> <p>Number of households reporting adoption of environmentally sustainable and climate-resilient technologies and practices</p> <p>Hectares of forest rehabilitated</p> <p>Percent reduction of Human-wildlife conflict incidences</p> <p>Number of households reporting a significant reduction in the time spent for collecting water or fuel</p>	<p>1640 hac under irrigation.</p> <p>41,040 of households adopting environmentally sustainable and climate-resilient technologies and practices</p> <p>2,962 hac</p> <p>97% reduction</p> <p>12,350 households reporting reduction in time spent on collection of water or fuel</p>
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3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Upper Tana Catchment Natural Resource Management Project (UTaNRMP) aims at transforming livelihoods through sustainable natural resources management in the catchment. The whole purpose of the project is to reduce poverty and improve the living standards of the people as they also conserve the environment. The clarion call is to ensure the people served by the Project appreciate the service delivery which is not only timely but efficient, effective and sustainable. The project operations ensures equity in resource allocation and management both at staff and community levels through application of participatory approaches, partnerships and effective participation of all stakeholders especially the beneficiary communities at all stages of the project cycle; targeting to ensure inclusion of the vulnerable in project activities through differentiated community contribution approaches and amounts; fairness and competitiveness is ensured during procurement; All the interventions of the Project are properly aligned to the prevailing government policy pronouncements. Below is a brief highlight of our achievements in various areas;

1. Sustainability strategy and profile

The sustainability of Project's activities are pegged on community ownership and contributions, use of government structures/systems and institutional mandates and addressing community felt needs though participatory development of community action plans. The communities are engaged during the project planning, implementation and, monitoring and evaluation. Calls for proposals for funding are made to which the communities apply to implement their priorities as per their participatory plans such as the Community Action Plans for Common Interest Groups, Sub-catchment Management Plans for the Water Resources Users Associations and the Participatory Forest Management Plans for Community Forest Associations. The beneficiary communities contribute a matching cost to their overall priority project cost which ensures ownership.

2. Environmental performance

The project activities address livelihoods and environmental conservation. While the Kenyan Constitution 2010 assures all citizens of a good and healthy environment, the project uses an integrated approach where all interventions must address environmental sustainability. The Project adhere to international and local environmental requirements where interventions that require an Environmental and Social Impact Assessments have the same done before implementation, Environmental and Social Audits are done on time while specific environmental interventions such as tree planting in schools, forests, hilltops and farmlands are part of the project design. The project has reached 2439 schools with over 1.06 million pupils/students through the school greening programme where 966,000 seedlings have been planted with a survival rate of 80%. 3000 ha of degraded forests rehabilitated, 7450 farmers planting an average of 100 seedlings each on their farms while the 60Km wildlife control fence in Mt Kenya ecosystem has ensured zero human loss in the last 5 years as biodiversity conservation is enhanced.

3. Employee welfare

The UTaNRMP staff are hired competitively through GoK/IFAD laid down procedures to ensure professionalism and competency in service delivery. Various short term trainings are frequently offered to improve staff skills and service delivery. The staff work are normally engaged on a one year renewable contracts and their performance is appraised bi-annually by Project Steering Committee. The reward system is as guided by the project design report and various GoK/IFAD mission recommendations. The offices are kept clean and well equipped

and transport to support Project's service delivery is adequately provided.

4. Market place practices-

The project ensures best practices in procurement through adherence to IFAD and GOK rules and regulations on competitive bidding, contract management and payment on delivery. The advertisements are normally done via various media (national/international) for wider catchment and in line with prevailing legal framework. All procurement documents are clearly indicated that UTaNRMP is a corruption free project. All procurement committees are adhoc; procurement documents are availed through the website while all correspondence on procurement is through writing. Where community projects are involved, the beneficiary community representatives are involved in the various procurement process adhoc committees.

5. Community Engagements-

In its efforts to contribute towards meeting its objectives, the project has been supporting social but environmentally biased functions including tree planting and environmental awards to public institutions and faith based schools within the project area.

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4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

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

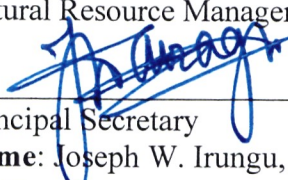
The Principal Secretary for the Ministry of Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial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

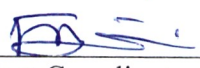
The Principal Secretary for the Ministry of Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project further confirm the completeness of the accounting records maintained for the Project, which have been relied 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 Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

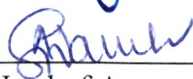
Approval of the Project financial statements

The Project financial statements were approved by the Principal Secretary for the Ministry of Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project on 30/09 2020 and signed by them.


Principal Secretary
Name: Joseph W. Irungu, CBS

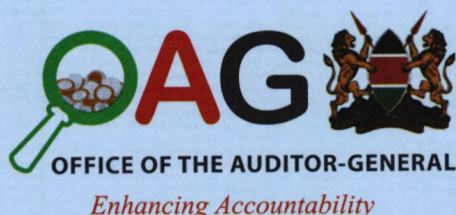

Project Coordinator
Name: Muthoni F. Livingstone


Project Financial Controller:
Name: Samwel O Onyango
ICPAK Member Number:4629


Head of Accounting
Name: Ms Agnes Waweru
ICPAK Member No. 5514

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT IFAD LOAN NO.1-867-KE AND SPANISH TRUST FUND LOAN NO.1-E-8-KE – MINISTRY OF WATER, SANITATION AND IRRIGATION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Upper Tana Catchment Natural Resources Management Project set out on pages 1 to 21 which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Upper Tana Catchment Natural Resources Management Project as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the provisions of the Financing Agreement (IFAD Loan No.1-867-KE and Spanish Trust Fund Loan No.1-E-8-KE) between the International Fund for Agricultural Development (IFAD), the Spanish Food Security Co-financing, Facility Trust Fund and the Republic of Kenya dated 23 May, 2012 and the Public Finance Management Act, 2012.

In addition, the Special Accounts Statement presents fairly the transactions therein and the closing balances have reconciled with the books of accounts.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Upper Tana Catchment Natural Resources Management Project 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 judgement, were of most significance in the audit of the financial statements of the current year. There were no Key Audit Matters to report in the year under review.

Other Matter

Budgetary Performance

The statement of comparative budget and actual amounts reflects approved final budgeted expenditure of Kshs.659,050,821 against actual expenditure of Kshs.521,234,691 resulting to an under-expenditure of Kshs.137,816,130 or 21%. Management has attributed the under- expenditure to the Covid-19 Pandemic which negatively impacted on the Project implementation.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT 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 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 the International Fund for Agricultural Development (IFAD), 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 are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is 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 entity monitors compliance with

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

Auditor-General's Responsibility for the Audit

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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:

Report of the Auditor-General on Upper Tana Catchment Natural Resources Management Project IFAD Loan No.-1-867-KE and Spanish Trust Fund Loan No.1-E-8-KE for the year ended 30 June, 2020 - Ministry of Water, Sanitation and Irrigation

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

23 December, 2020

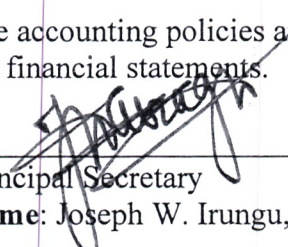
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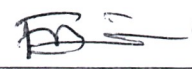
Upper Tana Catchment Natural Resource Management Project
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 For the financial year ended June 30, 2020

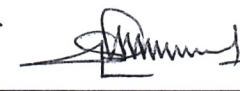
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020

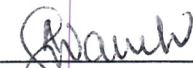
	Note	2019/2020		2018/19		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Transfer from Government entities	10.3	250,000,000		150,000,000		949,537,500
Loan from external development partners	10.4	379,050,821	14,740,260	689,588,679	32,257,083	4,291,456,943
TOTAL RECEIPTS		629,050,821	14,740,260	839,588,679	32,257,083	5,240,994,443
PAYMENTS						
Compensation of employees	10.5	91,949,976	-	89,220,916	-	559,320,068
Purchase of goods and services	10.6	43,845,832	-	66,281,302	-	468,645,169
Acquisition of non-financial assets	10.7	236,247,732	14,740,260	355,727,307	32,257,083	2,270,583,307
Matching Grants to CIGs	10.8	134,450,891	-	423,939,932	-	1,810,552,494
TOTAL PAYMENTS		506,494,431	14,740,260	935,169,457	32,257,083	5,109,101,039
SURPLUS/(DEFICIT)		122,556,390	0	-95,580,778	-	131,893,404

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


 Principal Secretary
 Name: Joseph W. Irungu, CBS


 Project Coordinator
 Name: Muthoni F. Livingstone


 Project Financial Controller:
 Name: Samwel O Onyango
 ICPAK Member No. 4629


 Head of Accounting
 Name: Agnes Waweru
 ICPAK Member No.5514

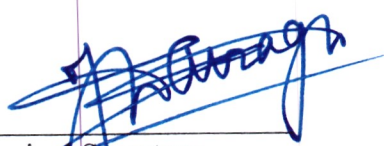
(IPSAS 1.3.24 requires an entity to separately disclose third party payments separately on the statement of receipts and payments. These are payments made by development partners directly on behalf of the entity..)

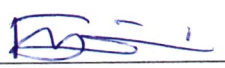
*Upper Tana Catchment Natural Resource Management Project
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For the financial year ended June 30, 2020*


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

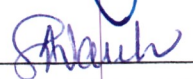
	Note	2019/2020	2018/19
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10.10A	131,865,545	9,174,902
Cash Balances	10.10B	27,858	162,112
Cash Equivalents (short-term deposits)	10.10C	-	-
Total Cash and Cash Equivalents	10.9	131,893,404	9,337,013
		-	-
Accounts receivables – Imprest and Advances	10.11		
TOTAL FINANCIAL ASSETS		131,893,404	9,337,013
REPRESENTED BY			
		-	-
Fund balance b/fwd	10.12	9,337,013	104,917,791
Prior year adjustments			0
Surplus/(Deficit) for the year		122,556,390	-95,580,778
NET FINANCIAL POSITION	10.9	131,893,404	9,337,013

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/09/2020 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS


Project Coordinator
Name: Muthoni F. Livingstone


Project Financial Controller:
Name: Samwel O Onyango
ICPAK Member No. 4629

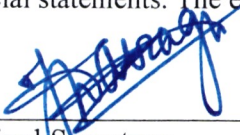

Head of Accounting
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ICPAK Member No.5514

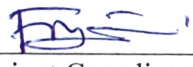
Upper Tana Catchment Natural Resource Management Project
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8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2020

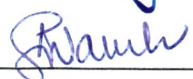
		2019/20	2018/19
	Note	KShs	KShs
Receipts for operating activities			
Transfer from Government entities	10.3	250,000,000	150,000,000
		250,000,000	150,000,000
Payments for operating activities			
Compensation of employees	10.5	-91,949,976	-89,220,916
Purchase of goods and services	10.6	-43,845,832	-66,281,302
		-135,795,807	-155,502,218
Adjustments during the year			
Net cash flow from operating activities		114,204,193	-5,502,218
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10.7	-236,247,732	-355,727,307
Other grants and transfers	10.8	(134,450,891)	(423,939,932)
Net cash flows from Investing Activities		(370,698,623)	(779,667,239)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	10.4	379,050,821	689,588,679
Net cash flow from financing activities		379,050,821	689,588,679
Net Increase in Cash and Cash Equivalent		122,556,390	-95,580,778
Cash and cash equivalent at BEGINNING of the year		9,337,013	104,917,791
Cash and cash equivalent at END of the year		131,893,404	9,337,013

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 30/09/2020 and signed by:


 Principal Secretary
 Name: Joseph W. Irungu, CBS


 Project Coordinator
 Name: Muthoni F. Livingstone


 Project Financial Controller:
 Name: Samwel O Onyango
 ICPAK Member No. 4629



 Head of Accounting
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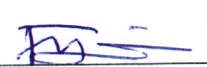
Upper Tana Catchment Natural Resource Management Project
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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30/06/2020

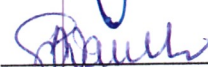
Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	250,000,000	-	250,000,000	250,000,000	-	100%
Proceeds from borrowings	800,000,000	-390,949,179	409,050,821	393,791,081	15,259,740	96%
Total Receipts	1,050,000,000	-390,949,179	659,050,821	643,791,081	15,259,740	98%
Payments						
Compensation of employees	93,126,000	-726,000	92,400,000	91,949,976	450,024	100%
Purchase of goods and services	78,577,900	1,422,100	80,000,000	43,845,832	36,154,168	55%
Acquisition of non-financial assets	481,740,561	-195,089,740	286,650,821	250,987,992	35,662,829	88%
Other grants and transfers	396,555,539	-196,555,539	200,000,000	134,450,891	65,549,109	67%
Total Payments	1,050,000,000	-390,949,179	659,050,821	521,234,691	137,816,130	79%

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


 Principal Secretary
Name: Joseph W. Irungu, CBS


 Project Coordinator
Name: Muthoni F. Livingstone


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 ICPAK Member No. 4629


 Head of Accounting
Name: Agnes Waweru
 ICPAK Member No.5514

10. NOTES TO THE FINANCIAL STATEMENTS

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

10.1 Basis of Preparation

10.1.1 Statement of compliance and basis of preparation

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

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

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

Reporting entity

The financial statements are for the Upper Tana Catchment Natural Resource Management Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.1.2 Reporting currency

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

10.2 Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of employees**

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

• **Use of goods and services**

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

• **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

- **Acquisition of fixed assets**

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

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

c) In-kind donations

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

d) Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. No annex is therefore needed.

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

g) Contingent Assets

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

h) Pending bills

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

i) Budget

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

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

j) Third party payments

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

During the year Kshs 14,740,260 being loan disbursements were received in form of direct payments from third parties.

k) Exchange rate differences

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Comparative figures

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

m) Subsequent events

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

n) Errors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.3 RECEIPTS FROM GOVERNMENT OF KENYA

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

	2019/2020	2018/2019	Cumulative
	KShs	KShs	to-date
<i>Counterpart funding through Ministry of Water and Sanitation</i>			
Counterpart funds Quarter 1			70,000,000
Counterpart funds Quarter 2	125,000,000	75,000,000	382,500,000
Counterpart funds Quarter 3			168,750,000
Counterpart funds Quarter 4	125,000,000	75,000,000	328,287,500
	250,000,000	150,000,000	949,537,500
<i>Other transfers from government entities</i>	0	0	0
N/A	0	0	0
Appropriations-in-Aid	0	0	0
Total	250,000,000	150,000,000	949,537,500

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.4 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

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

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment *	Total amount in KShs		
					FY2019/20	FY2018/19	
			USD/EUR	KShs	KShs		
Loans Received from Multilateral Donors (International Organisations)							
IFAD/SPANISH TRUST FUND LOAN (USD)	04/09/2019	979,219	100,722,418		100,722,418		199,917,319
IFAD/SPANISH TRUST FUND LOAN (USD)	17-Oct-19	1,076,891	111,738,215		111,738,215		194,570,652
IFAD/SPANISH TRUST FUND LOAN (EUR)	17-Oct-19	711,251	80,723,176		80,723,176		9,664,933
IFAD/SPANISH TRUST FUND LOAN (EUR)	16-Apr-20	470,514	53,974,012		53,974,012		105,412,082
IFAD/SPANISH TRUST FUND LOAN (USD)	16-Apr-20	300,000	31,893,000		31,893,000		270,000
IFAD/SPANISH TRUST FUND LOAN (EUR)	30/06/2020	118,301		14,740,260	14,740,260		-
IFAD/SPANISH TRUST FUND LOAN (USD)							51,254,825
IFAD/SPANISH TRUST FUND LOAN (USD)							57,698,659
IFAD/Spanish Food Security Trust Fund Loan - EUR							22,592,150
IFAD/Spanish Food Security Trust Fund Loan - EUR							80,465,141
IFAD/Spanish Food Security Trust Fund Loan - EUR							-
Total				379,050,821	14,740,260	393,791,081	721,845,761

NOTES TO THE FINANCIAL STATEMENTS (Continued)

*Upper Tana Catchment Natural Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

10.5 COMPENSATION OF EMPLOYEES

	FY 2019/20			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
-	KShs	KShs	KShs	KShs	KShs
Basic wages of temporary employees	71,591,732		71,591,732	70,771,044	444,357,530
Pension and other social security contributions	3,886,284		3,886,284	3,319,202	18,310,265
Compulsory national social security schemes	129,600		129,600		129,600
Compulsory national health insurance schemes	435,600		435,600		435,600
Other personnel payments-Gratuity	15,906,760		15,906,760	15,130,670	96,087,074
Total	91,949,976	=	91,949,976	89,220,916.22	559,320,068

Upper Tana Catchment Natural Resource Management Project
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For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.6 PURCHASE OF GOODS AND SERVICES

	FY 2019/20			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	391,743		391,743	448,502	5,714,163
Communication, supplies and services	1,823,214		1,823,214	1,889,289	16,796,871
Domestic travel and subsistence	4,593,150		4,593,150	9,857,743	67,688,150
Foreign travel and subsistence	388,432		388,432	1,036,424	11,130,326
Printing, advertising and information supplies & services	2,544,840		2,544,840	2,749,634	41,937,563
Training payments	8,757,863		8,757,863	21,913,479	184,799,642
Hospitality supplies and services	1,026,952		1,026,952	2,040,747	8,715,463
Insurance costs	461,994		461,994	550,601	2,637,830
Specialized materials and services	3,059,436		3,059,436	2,347,298	16,994,516
Other operating payments	0		0	-	3,570,449
Routine maintenance – vehicles and other transport equipment	7,263,871		7,263,871	8,488,099	67,007,674
Other operation support to project –Counties’ operations	13,064,637		13,064,637	14,213,934	40,157,049
Routine maintenance-Computers and other assets	469,700		469,700	745,552	1,495,472
Total	43,845,832	-	43,845,832	<u>66,281,302</u>	<u>468,645,169</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.7 ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Construction of buildings			-	-	37,995,059
Construction of civil works			-	-	339,442,219
Purchase of vehicles & other transport equipment			-	-	162,849,096
Overhaul of vehicles & other transport equipment	492,450		492,450	-	7,400,415
Purchase of office furniture & general equipment	448,500		448,500	571,820	3,868,125
Purchase of specialised plant, equipment and machinery	1,416,875		1,416,875	2,463,507	77,695,968
Purchase of certified seeds, breeding stock and live animals			-	-	50,134,280
Research, studies, project preparation, design & supervision	75,343,032		75,343,032	99,889,464	785,690,081
Rehabilitation of civil works	158,546,875	14,740,260	173,287,135	285,059,599	792,230,234
Acquisition of other intangible assets			-	-	13,218,329
Total	236,247,732	14,740,260	250,987,992	387,984,390	2,270,523,807

Ksh. 14,740,260 was for direct payment by IFAD/Spanish loan to Wetlink International Co. Ltd for the services rendered to the Project.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.8 OTHER GRANTS - MATCHING GRANTS TO COMMON INTEREST GROUPS

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Matching Grants to Common Interest Groups	124,414,923		124,414,923	389,185,925	1,616,510,151.20
Matching grants monitoring Cost	10,035,968		10,035,968	34,754,007	194,042,343.18
Total	<u>134,450,891</u>	=	<u>134,450,891</u>	<u>423,939,932</u>	<u>1,810,552,494.38</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.9 CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 10.10A)	131,865,545	9,174,901
Cash in hand (Note 10.10B)	27,858	162,112
Cash equivalents (short-term deposits) (Note 10.10C)	0	0
Total	131,893,404	9,337,013

The Project has 14 number of project accounts spread within the project implementation area and 2 number of foreign currency designated accounts managed by the National Treasury as listed below:

10.10 A Bank Accounts

Project Bank Accounts

	2019/20	2018/2019
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya		
CBA A/c No6995680037	67,083,917	69,195
CBA A/c No6995660033	10,404	10,404
Total Foreign Currency balances	67,094,321	79,599
<u>Local Currency Accounts</u>		
Co-operative Bank of Kenya [IFAD Loan -A/Cs NOs]		
Co-operative Bank of Kenya-PCT Embu [A/c No 01141408097000]	111,836,928	876,937
Co-operative Bank of Kenya -Kirinyaga County[[A/c No 01141567136200]	17,922	889,882
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763300]	352,108	856,886
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141900]	58,906	15,119
Co-operative Bank of Kenya -Embu County[A/c No...01141408115800]	2,111	2,734
Co-operative Bank of Kenya Muranga County[A/c No 01141573167101]	2,403,328	54,889
Co-operative Bank of Kenya -Meru County[A/c No 01141418943000]	-	143,996
Co-operative Bank of Kenya [SPANISH Loan-A/Cs NOs]		-
Co-operative Bank of Kenya-Embu-PCT [A/c No 01141408098000]	16,005,113	6,285,745
Co-operative Bank of Kenya -Kirinyaga County [A/c No 01141567135000]	107,527	26,317
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763301]	264,328	16,085
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141901]	531,816	1,305
Co-operative Bank of Kenya -Embu County[A/c No... 01141408111400]	154,630	84
Co-operative Bank of Kenya Muranga County [A/c No 01141573167100]	118,216	-
Co-operative Bank of Kenya -Meru County[A/c No 01141418943001]	1,095	1,095
Kenya Commercial Bank Ltd, EMBU Branch A/C No.1113204664-KALRO)	11,517	3,828

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Total local currency balances	131,865,545	9,174,901
Total bank account balances	131,865,545	9,174,901

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/C Name Upper Tana NRMP-CBA [A/c NO: 6995660033]		
Opening balance	10,404	10,404
Total amount deposited in the account	250,101,603	499,900,053
Total amount withdrawn (as per Statement of Receipts & Payments)	244,353,633	499,900,053
Closing balance (as per SDA bank account reconciliation attached)	5,747,970	10,404
(ii) A/C Name Upper Tana NRMP-CBA [A/c NO: 6995680037]		
Opening balance (as per the SDA reconciliation)	69,195	69,195
Total amount deposited in the account	201,711,909	189,418,626
Total amount withdrawn (as per Statement of Receipts & Payments)	134,697,188	189,418,626
Closing balance (as per SDA bank account reconciliation attached)	67,083,917	69,195

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.10 B Cash In Hand

	2019/20	2018/19
	KShs	KShs
Co-operative Bank of Kenya [IFAD Loan -A/Cs NOs]		
Co-operative Bank of Kenya-PCT Embu [A/c No 01141408097000]	2,789	96,224
Co-operative Bank of Kenya -Kirinyaga County[[A/c No 01141567136200]		61,650
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763300]		
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141900]		
Co-operative Bank of Kenya -Embu County[A/c No...01141408115800]		
Co-operative Bank of Kenya Muranga County[A/c No 01141573167101]		290
Co-operative Bank of Kenya -Meru County[A/c No 01141418943000]	1,011	
Co-operative Bank of Kenya [SPANISH Loan-A/Cs NOs]		
Co-operative Bank of Kenya-Embu-PCT [A/c No 01141408098000]	24,058	3,935
Co-operative Bank of Kenya -Kirinyaga County [A/c No 01141567135000]		
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763301]		
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141901]		
Co-operative Bank of Kenya -Embu County[A/c No... 01141408111400]		
Co-operative Bank of Kenya Muranga County [A/c No 01141573167100]		
Co-operative Bank of Kenya -Meru County[A/c No 01141418943001]		12
Kenya Commercial Bank Ltd, KALRO EMBU A/C No.1113204664)		
Total local currency cash balances	27,858	162,112

[A cash count certificate for each location above is available]

10.10C Cash equivalents (short-term deposits)

	2019/20	2018/19
	KShs	KShs
Co-Operative Bank of Kenya [A/C)	Nil	Nil
Total	<u>00</u>	<u>00</u>

10.11 OUTSTANDING IMPRESTS AND ADVANCES

**Upper Tana Catchment Natural Resource Management Project
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<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2019</i>	<i>Balance 2018</i>
Total	00	00	00	00	00

10.12 FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	9,174,901	9,174,901
Cash in hand	162,112	162,112
Outstanding imprests and advances	0	0
Total	9,337,013	9,337,013

NOTE: The FY2018/2019 opening balance was misstated as Ksh.9,337,013 instead of Ksh.104,917,791

10.13 EXTERNAL ASSISTANCE

	FY 2019/2020	FY 2018/2019
Description	Kshs	Ksh
External assistance received as loans	379,050,821	689,588,671
External assistance received in kind- Lan payment third parties	14,740,260	32,257,081
Total loan	393,791,081	721,845,761

Undrawn balances

Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description	Kshs	Ksh
Undrawn external assistance –loans (for economic development)	809,420,329	1,196,420,329

Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Ksh
Multilateral donors	393,791,081	721,845,761
Total	393,791,081	721,845,761

Purpose and use of external assistance

Payments made by Third Parties	FY 2019/2020	FY 2018/2019
	Kshs	Ksh
Acquisition of Assets	14,740,260	32,257,081
Total	14,740,260	32,257,081

**Upper Tana Catchment Natural Resource Management Project
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11. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved. During the year under review, there was no pending audit issue to be resolved.

Reference No. on the external audit Report	Issue Observations from Auditor /	Management comments	Focal person to resolve the issue	Status:	Timeframe:
Other Matter	Budget control and performance	We agree with the audit findings and promise to strive to improve on the absorption.	Ms Muthoni F Livingstone – Project Coordinator	Partially resolved	Continuous


Principal Secretary

Date

17/11/2020


Project Coordinator

Date

17/11/2020

*Upper Tana Catchment Natural Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	250,000,000	250,000,000	-	100%	
Proceeds from borrowings	409,050,821	393,791,081	15,259,740	96%	Reduction in direct payment claim
Total Receipts	659,050,821	643,791,081	15,259,740	98%	
Payments					
Compensation of employees	92,400,000	91,949,976	450,024	100%	
Purchase of goods and services	80,000,000	43,845,832	36,154,168	55%	Covid 19 affected implementation of planned group activities due group and movement restrictions.
Acquisition of non-financial assets	286,650,821	250,987,992	35,662,829	88%	Getting no objection including tax exemption late led to low absorption.
Other grants and transfers	200,000,000	134,450,891	65,549,109	67%	Groups operation was affected by Covid 19 effects
Total payments	659,050,821	521,234,691	137,816,130	79%	

*Upper Tana Catchment Natural Resource Management Project
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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2019/20 (a)	*Purchases/Additions in the Year (KShs) 2019/20 (b)	**Disposals in the Year (KShs) 2019/20 (c)	Transfers in/(out) Kshs 2019/20 (d)	Closing Cost as at 30 th June 2020 (KShs) (e) = (a) + (b) - (c) + (-) d
Land					-
Buildings and structures	37,995,059				37,995,059
Transport equipment	162,583,116				162,583,116
Office equipment, furniture and fittings	3,419,645	448,500			3,868,145
ICT Equipment, Software and Other ICT Assets	13,123,706	178,600			13,302,306
Other Machinery and Equipment	53,202,211	1,238,275			54,440,486
Intangible assets	13,218,329				13,218,329
Total	283,542,066	1,865,375	0		285,407,441

Notes

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

** 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.

*Upper Tana Catchment Natural Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

APPENDICES

- i. Bank Reconciliations and Cash Count Certificate A-N
- ii. Special Deposit Account(s) reconciliation statement(s) 1&2

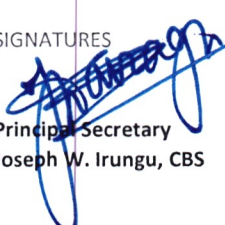
**12. FINANCIAL STATEMENT FOR FINANCIAL YEAR 2019/2020 PRESENTED IN IFAD REQUIRED
FORMAT – PAGES 25 - 32**

UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2020 AS PER IFAD GUIDELINES


		2019-2020	2018-2019	CUM (PREV YRS)	CUMMULATIVE
		Kshs.	Kshs.	Kshs.	Kshs.
IFAD EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	7,971,023	8,448,470	314,173,729	330,593,222
II	Sensitization, training workshops and studies	34,837,724	92,815,392	471,094,940	598,748,057
III	Grants and Awards	25,098,471	311,401,471	845,037,793	1,181,537,734
IV	Technical Assistance	4,121,759	6,298,221	57,462,257	67,882,236
V	Civil works	65,862,455	96,071,939	271,827,045	433,761,439
VI	Salaries, Allowances, operations and Maintenance	45,344,120	76,706,555	268,454,938	390,505,613
	Unallocated		-	-	-
	TOTAL	183,235,551	591,742,049	2,228,050,701	3,003,028,301
SPANISH EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	4,367,352	958,366	143,419,759	148,745,477
II	Sensitization, training workshops and studies	21,880,299	20,599,873	129,548,106	172,028,277
III	Grants and Awards	66,111,590	95,680,580	325,196,536	486,988,706
IV	Technical Assistance	2,289,914	430,320	26,217,292	28,937,525
V	Civil works	72,642,767	92,942,628	133,794,686	299,380,081
VI	Salaries, Allowances, operations and Maintenance	42,848,191	15,095,086	165,618,655	223,561,933
	Un Allocated		-	-	-
	TOTAL	210,140,113	225,706,853	923,795,033	1,359,642,000
GOK EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	1,431,801	1,016,342	55,098,533	57,546,677
II	Sensitization, training workshops and studies	22,825,219	22,495,504	98,154,703	143,475,425
III	Grants and Awards	43,240,829	16,806,081	82,893,788	142,940,699
IV	Technical Assistance	1,655,204	1,076,567	17,847,588	20,579,358
V	Civil works	34,417,261	85,602,963	119,952,841	239,973,065
VI	Salaries, Allowances, operations and Maintenance	24,288,711	22,980,181	94,646,510	141,915,402
			-	-	-
	TOTAL	127,859,025	149,977,637	468,593,964	746,430,626
CURRENT ASSETS					
	Project Bank Accounts	131,893,404	9,337,013	104,917,792	131,893,404
	TOTAL ASSETS	653,128,094	976,763,553	3,725,357,490	5,240,994,331
FINANCED BY					
	Balance b/f	9,337,013	104,917,792		
	GOK COUNTERPART	250,000,000	150,000,000	549,537,500	949,537,500
	IFAD LOAN	244,353,633	500,170,053	2,031,887,597	2,776,411,283
	SPANISH TRUST FUND LOAN	134,697,188	189,418,626	730,369,432	1,054,485,246
	IFAD LOAN DIRECT PAYMENT	-	9,664,933	196,877,853	206,542,786
	SPANISH TRUST FUND LOAN DIRECT PAYMENT	14,740,260	22,592,150	216,685,109	254,017,519
		653,128,094	976,763,553	3,725,357,491	5,240,994,333
CURRENT LIABILITIES					
		-	-		
	TOTAL FINANCING	653,128,094	976,763,553	3,725,357,491	5,240,994,333


NOTE. The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2020.

SIGNATURES


 Principal Secretary
 Joseph W. Irungu, CBS


 Project Coordinator
 Muthoni F. Livingstone


 Project Financial Controller
 Samwel O. Onyango
 ICPAK Member Number:4629


 Head of Accounting Unit
 Agnes W. Waweru
 ICPAK Member Number:5514



12/19/11

UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)					
STATEMENT OF CASH RECEIPT AND PAYMENT (BY CATEGORY) AS PER IFAD GUIDELINES					
FOR THE YEAR ENDED 30TH JUNE 2020					
	2019-2020	2018-2019	CUMM (PREV YRS)	CUMULATIVE	
	Kshs.	Kshs.	Kshs.	Kshs.	
BALANCE B/F	9,337,013	104,917,792	-	9,337,013	
FINANCING					
IFAD LOAN					
INITIAL DEPOSIT	-	-	178,470,501	178,470,501	
REPLENISHMENT TO SPECIAL ACCOUNT	244,353,633	500,170,053	1,853,417,096.17	2,597,940,782	
PROJECT COOP ACCOUNTS			-	-	
DIRECT PAYMENT		9,664,933	196,877,853.00	206,542,786	
SPANISH TRUST FUND LOAN					
INITIAL DEPOSIT			86,810,104.50	86,810,105	
REPLENISHMENT TO SPECIAL ACCOUNT	134,697,188	189,418,626	643,559,327.68	967,675,141	
PROJECT COOP ACCOUNTS			-	-	
DIRECT PAYMENT	14,740,260	22,592,150	216,685,109	254,017,519	
GOK COUNTERPART	250,000,000	150,000,000	549,537,500.00	949,537,500	
OTHERS	-	-	-	-	
TOTAL FINANCING	653,128,094	976,763,553	3,725,357,491	5,240,994,333	
PROJECT EXPENDITURE					
IFAD EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	7,971,023	8,448,470	314,173,729	330,593,222
II	Sensitization, training workshops and studies	34,837,724	92,815,392	471,094,940	598,748,057
III	Grants and Awards	25,098,471	311,401,471	845,037,793	1,181,537,734
IV	Technical Assistance	4,121,759	6,298,221	57,462,257	67,882,236
V	Civil works	65,862,455	96,071,939	271,827,905	433,762,299
VI	Salaries, Allowances, operations and Maintenance	45,344,120	76,706,555	268,454,938	390,505,613
	Unallocated		-	-	-
	TOTAL	183,235,551	591,742,050	2,228,051,561	3,003,029,162
SPANISH EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	4,367,352	958,366	143,419,759	148,745,477
II	Sensitization, training workshops and studies	21,880,299	20,599,873	129,548,106	172,028,277
III	Grants and Awards	66,111,590	95,680,580	325,196,536	486,988,706
IV	Technical Assistance	2,289,914	430,320	26,217,292	28,937,525
V	Civil works	72,642,767	92,942,628	133,794,686	299,380,081
VI	Salaries, Allowances, operations and Maintenance	42,848,191	15,095,086	165,618,655	223,561,933
	Un Allocated		-	-	-
	TOTAL	210,140,113	225,706,853	923,795,033.48	1,359,642,000
GOK EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	1,431,801	1,016,342	55,098,533	57,546,677
II	Sensitization, training workshops and studies	22,825,219	22,495,504	98,154,703	143,475,425
III	Grants and Awards	43,240,829	16,806,081	82,893,789	142,940,699
IV	Technical Assistance	1,655,204	1,076,567	17,847,588	20,579,358
V	Civil works	34,417,261	85,602,963	119,952,841	239,973,065
VI	Salaries, Allowances, operations and Maintenance	24,288,711	22,980,181	94,645,651	141,914,542
	Un Allocated		-	-	-
	TOTAL	127,859,025	149,977,637	468,593,105.17	746,429,767
TOTAL PROJECT EXPENDITURE	521,234,690	967,426,540	3,620,439,699	5,109,100,929	
BALANCE C/F	131,893,404	9,337,013	104,917,792	131,893,404	

NOTE: The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2020.

SIGNATURES

Principal Secretary
Joseph W. Irungu, CBS

Project Coordinator
Muthoni F. Livingstone

Project Financial Controller
Samwel O. Onyango
ICPAK Member Number:4629

Head of Accounting Unit
Agnes W Waweru
ICPAK Member Number: 5514

UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)					
STATEMENT OF CASH RECEIPT AND PAYMENT (BY COMPONENT) AS PER IFAD GUIDELINES					
FOR THE YEAR ENDED 30TH JUNE 2020					
		2019-2020	2018-2019	CUMM (PREV YRS)	CUMMULATIVE
		Kshs.	Kshs.	Kshs.	Kshs.
BALANCE B/F		9,337,013	104,917,792	103,825,845	9,337,013
FINANCING					
IFAD LOAN					
	INITIAL DEPOSIT	-	-	178,470,501	178,470,501
	REPLENISHMENT TO SPECIAL ACCOUNT	244,353,633	500,170,053	1,853,417,096	2,597,940,782
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT		9,664,933	196,877,853	206,542,786
				-	-
SPANISH TRUST FUND LOAN					
	INITIAL DEPOSIT			86,810,105	86,810,105
	REPLENISHMENT TO SPECIAL ACCOUNT	134,697,188	189,418,626	643,559,328	967,675,141
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT	14,740,260	22,592,150	216,685,109	254,017,519
				-	-
GOK COUNTERPART		250,000,000	150,000,000	549,537,500	949,537,500
OTHERS		-	-	-	-
TOTAL FINANCING		653,128,094	976,763,553	3,725,357,491	5,240,994,333
PROJECT EXPENDITURE					
IFAD LOAN					
	Community Empowerment	5,162,642	22,889,861	203,791,802	231,844,305
	Sustainable Rural Livelihood	26,641,269	236,582,134	728,151,578	991,374,980
	Sustainable Water and NRM	90,481,634	236,576,027	896,308,635	1,223,366,296
	Coordination and Management	60,950,006	95,694,028	399,799,881	556,443,915
		183,235,551	591,742,049	2,228,051,896	3,003,029,496
SPANISH TRUST FUND LOAN					
	Community Empowerment	6,354,718	1,654,426	72,715,044	80,724,188
	Sustainable Rural Livelihood	8,446,020	67,538,450	271,157,812	347,142,282
	Sustainable Water and NRM	142,442,476	130,564,856	369,656,014	642,663,346
	Coordination and Management	52,896,899	25,949,122	210,266,518	289,112,539
		210,140,113	225,706,853	923,795,388	1,359,642,354
GOK COUNTERPART					
	Community Empowerment	1,452,298	7,374,024	32,499,705	41,326,027
	Sustainable Rural Livelihood	18,477,152	13,529,220	65,016,665	97,023,037
	Sustainable Water and NRM	84,195,687	101,628,702	261,402,254	447,226,643
	Coordination and Management	23,733,888	27,445,691	109,673,796	160,853,375
		127,859,025	149,977,637	468,592,420	746,429,082
others		-	-	-	-
TOTAL PROJECT EXPENDITURES		521,234,690	967,426,540	3,620,439,703	5,109,100,933
BALANCE C/F		131,893,404	9,337,013	104,917,788	131,893,404

NOTE. The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2020.

SIGNATURES

Principal Secretary
Joseph W. Irungu, CBS

Project Coordinator
Muthoni F. Livingstone

Project Financial Controller
Samwel O. Onyango
ICPAK Member Number:4629

Head of Accounting Unit
Agnes W Waweru
ICPAK Member Number:5514

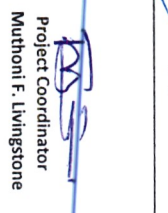
UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTANRMP)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (CASH BASIS) AS PER IFAD REQUIREMENT

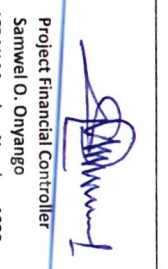
		FIN YEAR 2019-2020			FIN YEAR 2018-2019		
	Budgeted Amounts Kshs.	Actual Amount Kshs.	Budget Variance Kshs.	Budgeted Amounts Kshs.	Actual Amount Kshs.	Budget Variance Kshs.	
RECEIPTS							
Balance B/F		9,337,013			104,917,791		
GOK Counterpart Funds	250,000,000	250,000,000	-	150,000,000	150,000,000	-	
IFAD Loan - Revenue	244,353,633	244,353,633	-	640,000,000	500,170,033	139,829,947	
Spanish Loan - Revenue	134,697,188	134,697,188	-	260,000,000	189,418,626	70,581,374	
Direct Payments IFAD/SPANISH	30,000,000	14,740,260	15,259,740	50,000,000	32,257,083	17,742,917	
TOTAL	659,050,821	653,128,094	15,259,740	1,100,000,000	976,763,553	123,236,447	
PAYMENTS							
IFAD EXPENDITURE BY CATEGORY							
Cat	Cat Description						
I	Vehicles, Equipment and Materials	10,000,000	7,971,023	2,028,977	10,000,000	8,448,470	1,551,530
II	Sensitization, training workshops and studies	35,000,000	34,837,724	162,276	100,000,000	92,815,392	7,184,608
III	Grants and Awards	26,000,000	25,098,471	901,529	342,000,000	311,401,471	30,598,529
IV	Technical Assistance	10,000,000	4,121,759	5,878,241	8,000,000	6,298,221	1,701,779
V	Civil works	66,000,000	65,862,455	137,545	100,000,000	96,072,799	3,927,201
VI	Salaries, Allowances, operations and Maintenance	46,000,000	45,344,120	655,880	80,000,000	76,706,555	3,293,445
	Unallocated	-	-	-	-	-	-
	Total	193,000,000	183,235,551	9,764,449	640,000,000	591,742,909	48,257,091
SPANISH EXPENDITURE BY CATEGORY							
Cat	Cat Description						
I	Vehicles, Equipment and Materials	5,000,000	4,367,352	632,648	2,500,000	958,366	1,541,634
II	Sensitization, training workshops and studies	24,000,000	21,880,299	2,119,701	30,000,000	20,599,873	9,400,127
III	Grants and Awards	66,500,000	66,111,590	388,410	120,000,000	95,680,580	24,319,420
IV	Technical Assistance	3,000,000	2,289,914	710,086	2,000,000	430,320	1,569,680
V	Civil works	73,000,000	72,642,767	357,233	115,000,000	92,942,628	22,057,372
VI	Salaries, Allowances, operations and Maintenance	44,550,821	42,848,191	1,702,629	40,500,000	15,095,086	25,404,914
	Un Allocated	-	-	-	-	-	-
	TOTAL	216,050,821	210,140,113	5,910,707	310,000,000	225,706,853	84,293,147
GOK EXPENDITURE BY CATEGORY							
Cat	Cat Description						
I	Vehicles, Equipment and Materials	3,800,000	1,431,801	2,368,199	1,020,000	1,016,342	3,658
II	Sensitization, training workshops and studies	29,916,085	22,825,219	7,090,866	22,500,000	22,495,504	4,496
III	Grants and Awards	101,338,727	43,240,829	58,097,898	16,810,000	16,806,081	3,919
IV	Technical Assistance	2,000,000	1,655,204	344,796	1,080,000	1,076,567	3,433
V	Civil works	76,336,140	34,417,261	41,918,879	85,605,000	85,602,963	2,037
VI	Salaries, Allowances, operations and Maintenance	36,609,048	24,288,711	12,320,337	22,985,000	22,979,321	5,679
	Un-allocated	-	-	-	-	-	-
	Total	250,000,000	127,859,025	122,140,975	150,000,000	149,976,777	23,223
	Total expenditure	659,050,821	521,234,690	137,816,131	1,100,000,000	967,426,540	132,573,460
	Revenue Surplus for the year	-	521,234,690	-	131,893,404	967,426,540	9,337,013

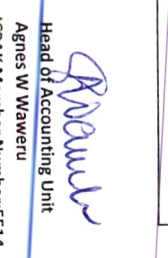
NOTE: The expenditure is for revenue and direct payment items from IFAD/ Spanish Loan proceeds as at 30th June 2020.

SIGNATURES


 Principal Secretary
 Joseph W. Irungu, CBS


 Project Coordinator
 Muthoni F. Livingstone


 Project Financial Controller
 Samuel O. Onyango
 ICPAK Member Number:4629


 Head of Accounting Unit
 Agnes W. Waweru
 ICPAK Member Number:5514

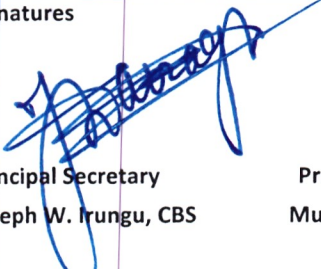
UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)


CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH JUNE 2020


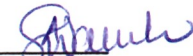
	NOTE	2019-2020	2018-2019
CASH FLOW FROM OPERATING ACTIVITIES		Kshs.	Kshs.
TOTAL PROJECT EXPENDITURE FOR THE PERIOD	8.5 & 8.6	- 137,093,581	- 155,502,218
ADJUSTED NON CASH ITEMS		-	-
DIRECT PAYMENTS BY IFAD LOAN			
UTaNRMP		-	-
DIRECT PAYMENTS BY SPANISH TRUST FUND LOAN			
NET CASH FLOW FROM OPERATING		- 137,093,581	- 155,502,218
CASH FLOW FROM INVESTING ACTIVITIES		- 384,141,108	- 811,924,322
IFAD/SPANISH/GOK EXPENDITURES	8.7 & 8.8	- 369,400,848	- 779,667,239
IFAD LOAN DIRECT PAYMENT EXPENDITURES			- 22,592,150
SPANISH LOAN DIRECT PAYMENT EXPENDITURES		- 14,740,260	- 9,664,933
CASH FLOW FROM FINANCING ACTIVITIES	8.40		
GOK COUNTERPART FUNDS	8.30	250,000,000	150,000,000
IFAD LOAN FUNDS	8.40	244,353,633	509,834,986
SPANISH TRUST FUND FUNDS	8.40	149,437,448	212,010,776
EXCHANGE GAIN/LOSS			-
NET CASH FLOW FROM FINANCING		643,791,081	871,845,762
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENT		122,556,391	- 95,580,778
CASH AND CASH EQUIVALENT AT THE END OF 30TH JUNE 2019		9,337,013	104,917,791
CASH AND CASH EQUIVALENT AT THE END OF 30TH JUNE 2020		131,893,404	9,337,013
ATTRIBUTABLE TO: PROJECT BANK ACCOUNTS		131,893,404	9,337,013

NOTE. The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2020.

Signatures


Principal Secretary
Joseph W. Irungu, CBS


Project Coordinator
Muthoni F. Livingstone

 Project Financial Controller Samwel O. Onyango ICPAK Member Number:4629	 Head of Accounting Unit Agnes W Waweru ICPAK Member Number:5514
---	--

Financial Year 2019-2020 and Cumulative IFAD Loan Disbursement Status as at 30th June 2020

Cat	Cat Description	IFAD Loan Amount-Euro	TOTAL EXPENDITURES AS AT 1-7-2019		EXPENDITURE DURING 2019-2020 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2020		TOTAL DISBURSEMENT AS AT 30-06-2020 (USD)	% CAT. EXPEND. AGAINST TOTAL EXPEND.	% DISBURSED AGAINST LOAN CAT. ALLOCATION
			Kshs.	USD	Kshs.	USD	Kshs.	USD			
I	Vehicles, equipment and Materials	3,571,767	322,921,716	3,272,275	7,971,023	76,858	330,892,739	3,349,134	3,294,402	93.77	92.23
II	Sensitization, Training workshops and studies	6,180,705	559,080,334	5,732,732	34,837,724	335,913	593,918,058	6,068,644	5,873,484	98.19	95.03
III	Grants and Awards	10,614,352	1,156,439,263	11,428,711	25,098,471	242,005	1,181,537,734	11,670,716	11,739,185	109.95	110.60
IV	Technical Assistance	838,588	63,760,478	683,499	4,121,759	39,743	67,882,236	723,242	718,348	86.25	85.66
V	Civil Works	4,534,588	367,898,984	3,645,675	65,862,455	635,060	433,761,439	4,280,735	3,793,007	94.40	83.65
VI	Salaries, Allowances, operations and Maintenance	3,960,000	345,161,493	3,495,457	45,344,120	437,218	390,505,613	3,932,675	3,781,701	99.31	95.50
VII	Unallocated	3,300,000	-	-	-	-	-	-	717,978	-	21.76
TOTAL		33,000,000	2,815,262,268	28,258,350	183,235,551	1,766,796	2,998,497,819	30,025,146	29,918,105	90.99	90.66

Above table shows expenditures for year 2019-2020 and cumulative performance since inception of the Project. Category III is the highest absorbed (110%) followed by Category II, I with Category V being the least absorbed. This is attributed to high disbursement to Beneficiary Communities, procurement of materials, equipments, motor vehicles among others and undertaking quite a number of consultancies. The Project expects to fully absorb Categories V in the next financial period. Overallly IFAD has disbursed 91% of USD (while 99% of SDR)) of the IFAD loan.

Report 7b: Financial Year 2019-2020 and Cumulative SPANISH Trust Fund Loan Disbursement Status as at 30th June 2020

Cat	Cat Description	SPANISH Loan Amount-Euro	TOTAL EXPENDITURES AS AT 1-7-2019		EXPENDITURE DURING 2019-2020 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2020		TOTAL DISBURSEMENT AS AT 30-06-2020(EUR)	% CAT. EXPEND. AGAINST TOTAL CAT ALLOCATION.	% DISBURSED AGAINST LOAN CAT. ALLOCATION
			Kshs.	EUR	Kshs.	EUR	Kshs.	EUR			
I	Vehicles, equipment and Materials	1,385,000	144,378,126	1,274,224	4,367,352	37,995	148,745,478	1,312,219	1,314,731	94.75	94.93
II	Sensitization, Training workshops and studies	2,395,000	150,149,099	1,289,357	21,880,299	190,353	172,029,397	1,479,710	1,409,964	61.78	58.87
III	Grants and Awards	4,120,000	420,877,116	3,599,500	66,111,590	575,153	486,988,706	4,174,653	4,108,659	101.33	99.72
IV	Technical Assistance	325,000	26,638,501	235,427	2,289,914	19,922	28,928,415	255,349	244,712	78.57	75.30
V	Civil Works	1,760,000	226,737,315	1,941,797	72,642,767	631,973	299,380,082	2,573,770	2,204,917	146.24	125.28
VI	Salaries, Allowances, operations and Maintenance	1,535,000	180,713,741	1,608,140	42,848,191	372,768	223,561,932	1,980,908	1,957,886	129.05	127.55
VII	Unallocated	1,280,000	-	-	-	-	-	-	701,000	-	54.77
TOTAL		12,800,000	1,149,493,897	9,948,446	210,140,113	1,828,163	1,359,634,010	11,776,608	11,941,870	92.00	93.30

Above table shows that the highest absorption is under Category V (146%) followed by VI (129.76%) as at the reporting date. Overallly IFAD has actually been spent 99% of the funds available. 31

Project Loan Absorption Status as at 30th June 2020

No	Category	IFAD Loan (SDR)	IFAD Loan (USD) -a	Spanish Loan (EUR)	Spanish Loan (USD) -b	Total Loan Allocation (USD) a+b	Cumulative Expenditure IFAD (USD)	Cumulative Expenditure - Spanish (EUR)	Total Loan Cumulative Expenditure to date (Kshs)	Total Loan Cumulative Expenditure In USD -c	% Absorption to Date (c/a+b)*100
I	Vehicles, Equipment and Materials	2,300,000	3,571,767	1,385,000	1,839,453.13	5,411,217.84	3,349,133.59	1,312,218.99	479,638,217.67	4,796,382	88.64
II	Sensitization, Training workshops and studies	3,980,000	6,180,705	2,395,000	3,180,859.38	9,361,565.26	6,068,644.46	1,479,709.74	765,947,455.16	7,659,475	81.82
III	Grants and Awards	6,835,000	10614352	4,120,000	5,471,875.00	16,086,227.94	11670716.16	4174652.856	1,668,526,440.48	16,685,264	103.72
IV	Technical Assistance	540,000	838588.1	325,000	431,640.63	1,270,228.87	723,241.90	255349.0311	96,810,651.03	968,107	76.22
V	Civil Works	2,920,000	4534588	1,760,000	2,337,500.00	6,872,088.24	4280735.034	2573770.054	733,141,520.69	7,331,415	106.68
VI	Salaries, Allowances, operations and Maintenance	2,550,000	3960000	1,535,000	2,038,671.88	5,998,671.88	3,932,674.95	1,980,907.70	614,067,544.30	6,140,675	102.37
	Unallocated	2,125,000	3,300,000	1,280,000	1,700,000.00	5,000,000.00	0	-	4,358,131,829	43,581,318	-
	TOTAL	21,250,000	33,000,000	12,800,000	17,000,000	50,000,000	30,025,146	11,776,608	4,358,131,829	43,581,318	87.16

It shows that the overall Project's absorption (actual expenditure incurred) since it started is 87 % with IFAD Loan being 91 % (USD 30,025,146) while Spanish Loan is 92 % (EUR 11,776,608). The highest combined absorbing categories are III (104%), VI (102%) and I&V (107%), which is attributable to functioning structures and systems put in place for effective implementation by PCT.

UPPER TANA NATURAL RESOURCES MANAGEMENT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2020
PART B: ACCOUNT RECONCILIATION STATEMENT

IFAD Loan No.I-867-KE IFAD Loan
Bank Account No. 6995660033 Held with NCBA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IFAD		2,100,000.00
	Less		
2	Total amount justified to IFAD		-
3	Outstanding amount advanced to Designated Account		2,100,000.00
	Represented by:		
4	Ending Designated Account Balance at 30.06.2020		55,423.15
5	Amount claimed but not credited at 30.06.2020		-
6	Amount withdrawn and not claimed as at 30.06.2020		2,044,576.85
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		
9	Total advance to Designated Account year ended 30.06.2020		2,100,000.00

Discrepancy between total appearing on lines 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 IFAD and provide reasons for not claiming the expenditures

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

Xintina
AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT

Date: 18.08.2020

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2019
Account No.	6995660033
Depository Bank	CBA BANK-NBI
Address	MARA/RAGATI RDS, UPPER HILL, NAIROBI.
Related Loan	UPPER TANA CNR.
Credit Agreement	PRJ-IFAD
Currency	USD

Account Activity

Beginning balance of 1st July, 2018 as per C.B.K. Ledger Account	103.89
Add:	
Total Amount deposited by ^{IFAD} World Bank	4,939,917.20
Total Interest earnings if deposited in account	----- -
Total amount refunded to cover ineligible expenditure	----- -
Deduct:	
Total amount withdrawn	4,939,917.20
Total service charges if not included above in amount withdrawn	----- -
Ending balance on 30th June, 2019	----- 103.89

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE

[Handwritten Signature]

10.8.2020

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE

[Handwritten Signature]

18.08.2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2019 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 7 of 7

Run Date: 24/07/2020 Run Time: 15:20:58
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000167394

ACCOUNT TITLE : UPPER TANA CNR MGT PRJ-IFAD MAIN
 30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :				-103.89		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	23/07/2019	FT19204V9PCT	FUNDING	-979,218.53	0.00	-979322.42
2	22/08/2019	FT19233H48QJ	PA122536	0.00	979,218.53	-103.89
3	24/09/2019	FT1926717V6G	NCHK FUNDING	-1,076,891.05	0.00	-1076994.94
4	04/10/2019	FT19276WGGY2	PA123126	0.00	1,076,891.05	-103.89
5	12/03/2020	FT20072VWDGP	FUNDING	-300,000.00	0.00	-300103.89
6	26/03/2020	FT20085ZN8V0	PA124440	0.00	300,000.00	-103.89
7	10/06/2020	FT20162RMQRW	FUNDING	-55,319.26	0.00	-55423.15

CLOSING BALANCE : -55423.15

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

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

Account 1000167394
 Statement From 20190701
 Statement To 20200630

TAM.E.STMT.OF.ACCT.EPRM



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Projects

Your active projects

Tasks

Tasks & processes

Documentation

Project's documents

Reports

All the reports

Financial Execution

Financial statements

Reports

Date To / As at date:

Financing:

Status: **DSBL**

Project name: Upper Tana Catchment Natural Resource Management Project

HISTORIC TRANSACTION REPORT

As at date 17 Aug 2020

PROJECT NAME: Upper Tana Catchment Natural Resource Management Project
 FINANCING: L-I--867-
 STATUS: **DSBL** Disbursable

Source of Financing: **IFAD** IFAD REGULAR

Loan Denomination Currency: **XDR**

REFERENCED BY YOUR REQUEST

CHARGED TO YOUR ACCOUNT

REFERENCE NUMBER	WA NUMBER	RFD REFERENCE NUMBER	CURR	CATEGORY	WA AMOUNT	VALUE DATE	DEN AMOUNT	USD EQUIV. AMOUNT	TRANS. TYPE	COMMENT
WA0001	1A	MG2RFDB133056477	USD	074375	2,100,000.00	12 Apr 2013	1,395,070.73	2,100,000.00	DSBR	
WA Currency/DEN Exchange rate: 1.50530		DEN/USD exchange rate: 1.50530			2,100,000.00		1,395,070.73	2,100,000.00		
MIG4235DS3115	MIG4235DS3115	001RFDB133056477	USD	074375	2,100,000.00	01 Nov 2013	1,395,070.73	2,100,000.00	DSBR	ADJ / MIG
	33J	001RFDB133056477	USD	074375	-825,454.27		-548,365.28	-825,454.27	JUST	ADJ / MIG
				121202	4,859.92		3,228.54	4,859.92	JUST	ADJ / MIG
				121203	207,843.67		138,074.58	207,843.67	JUST	ADJ / MIG
				121204	154,647.62		102,735.41	154,647.62	JUST	ADJ / MIG
				121205	18,852.58		12,524.13	18,852.58	JUST	ADJ / MIG
				121206	271,597.04		180,427.18	271,597.04	JUST	ADJ / MIG
				121207	167,653.44		111,375.44	167,653.44	JUST	ADJ / MIG
	34J	001RFDB133056477	USD	074375	-496,468.90		-329,813.92	-496,468.90	JUST	ADJ / MIG
				121202	13,037.26		8,660.90	13,037.26	JUST	ADJ / MIG
				121203	203,480.91		135,176.32	203,480.91	JUST	ADJ / MIG
				121204	19,095.18		12,685.30	19,095.18	JUST	ADJ / MIG
				121205	7,513.01		4,991.04	7,513.01	JUST	ADJ / MIG
				121206	172,306.53		114,466.57	172,306.53	JUST	ADJ / MIG
				121207	81,036.01		53,833.79	81,036.01	JUST	ADJ / MIG
WA Currency/DEN Exchange rate: 1.50530		DEN/USD exchange rate: 1.50530			2,100,000.00		1,395,070.73	2,100,000.00		
WA0001	WA0001	MG3RFDB133056477	USD	074375	-2,100,000.00	01 Nov 2013	-1,395,070.73	-2,100,000.00	DSBR	ADJ / MIG
WA Currency/DEN Exchange rate: 1.50530		DEN/USD exchange rate: 1.50530			-2,100,000.00		-1,395,070.73	-2,100,000.00		
2	2	001RFDB142510007	USD	121202	185,018.57	15 Sep 2014	123,367.10	185,018.57	DSBR	
				121203	343,629.31		229,125.92	343,629.31	DSBR	
				121205	220,961.42		147,346.49	220,961.42	DSBR	
				121207	229,992.13		153,354.66	229,992.13	DSBR	
WA Currency/DEN Exchange rate: 1.49974		DEN/USD exchange rate: 1.49974			979,011.42		653,194.17	979,021.43		Dabit Advice
				121206	56,520.75		38,538.36	56,520.75	DSBR	
				121207	74,692.26		50,928.51	74,692.26	DSBR	
WA Currency/DEN Exchange rate: 1.46661		DEN/USD exchange rate: 1.46661			557,909.02		380,407.21	557,909.02		Dabit Advice

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4	4	001RFDB150750002	USD	121202	77,845.23	18 Mar 2015	56,792.32	77,845.23	DSBR
				121203	376,001.00		274,313.13	376,001.00	DSBR
				121204	16,739.71		12,234.41	16,769.71	DSBR
				121207	131,923.31		96,245.21	131,923.31	DSBR
		WA Currency/DEN Exchange rate: 1.37070	DEN/USD exchange rate: 1.37070		602,539.25		439,585.07	602,539.25	Debit Advice
05	05	001RFDB151260015	USD	121202	17,853.92	08 May 2015	12,695.40	17,853.92	DSBR
				121203	199,698.02		141,999.40	199,698.02	DSBR
				121204	286,807.32		203,940.27	286,807.32	DSBR
				121205	55,600.40		39,595.81	55,600.40	DSBR
				121206	77,773.50		55,302.45	77,773.50	DSBR
				121207	131,406.54		93,439.34	131,406.54	DSBR
		WA Currency/DEN Exchange rate: 1.40633	DEN/USD exchange rate: 1.40633		769,139.70		546,912.67	769,139.70	Debit Advice
6	6	001RFDB151700004	USD	121202	89,864.72	23 Jun 2015	63,843.87	89,864.72	DSBR
				121203	176,751.28		125,571.93	176,751.28	DSBR
				121204	460,257.13		326,987.03	460,257.13	DSBR
				121205	106,639.51		75,761.43	106,639.51	DSBR
				121206	27,169.11		19,302.14	27,169.11	DSBR
				121207	145,947.49		103,687.55	145,947.49	DSBR
		WA Currency/DEN Exchange rate: 1.40757	DEN/USD exchange rate: 1.40757		1,006,629.24		715,153.95	1,006,629.24	Debit Advice
7	7	001RFDB151890001	KES	121202	56,040,955.90	10 Jul 2015	403,471.29	566,744.02	DSBR
		WA Currency/DEN Exchange rate: 138.89701	DEN/USD exchange rate: 1.40467		56,040,955.90		403,471.29	566,744.02	Debit Advice
8	8	001RFDB152250002	KES	121202	93,918,968.00	18 Aug 2015	659,107.42	922,506.52	DSBR
		WA Currency/DEN Exchange rate: 142.49418	DEN/USD exchange rate: 1.39963		93,918,968.00		659,107.42	922,506.52	Debit Advice
9	9	001RFDB152940009	USD	121202	336,006.76	23 Oct 2015	239,936.27	336,006.76	DSBR
				121203	216,749.38		154,776.76	216,749.38	DSBR
				121204	152,942.97		109,213.77	152,942.97	DSBR
				121205	18,104.82		11,500.16	18,104.82	DSBR
				121206	243,987.20		174,226.79	243,987.20	DSBR
				121207	100,600.14		71,836.73	100,600.14	DSBR
		WA Currency/DEN Exchange rate: 1.40040	DEN/USD exchange rate: 1.40040		1,066,391.27		761,490.48	1,066,391.27	Debit Advice
10	10	001RFDB153370001	USD	121202	6,069.98	07 Dec 2015	4,390.93	6,069.98	DSBR
				121203	51,749.22		37,434.60	51,749.22	DSBR
				121204	60,586.18		43,827.13	60,586.18	DSBR
				121206	22,612.22		16,357.34	22,612.22	DSBR
				121207	218,863.48		158,322.53	218,863.48	DSBR
		WA Currency/DEN Exchange rate: 1.38239	DEN/USD exchange rate: 1.38239		359,881.08		260,332.53	359,881.08	Debit Advice
11	11	001RFDB160500006	USD	121202	159,799.99	22 Feb 2016	114,944.18	159,799.99	DSBR
				121203	308,244.39		221,720.27	308,244.39	DSBR
				121204	6,996.98		5,032.93	6,996.98	DSBR
				121206	28,872.67		20,768.12	28,872.67	DSBR
				121207	80,765.87		58,094.91	80,765.87	DSBR
		WA Currency/DEN Exchange rate: 1.39024	DEN/USD exchange rate: 1.39024		584,679.90		420,560.41	584,679.90	Debit Advice
12	12	001RFDB161160008	USD	121202	78,115.12	27 Apr 2016	55,428.70	78,115.12	DSBR
				121203	114,094.82		80,959.08	114,094.82	DSBR
				121204	850,871.62		603,759.07	850,871.62	DSBR
				121206	28,120.86		19,953.92	28,120.86	DSBR
				121207	195,585.96		138,783.33	195,585.96	DSBR
		WA Currency/DEN Exchange rate: 1.40929	DEN/USD exchange rate: 1.40929		1,266,788.38		898,884.10	1,266,788.38	Debit Advice
3	13	001RFDB161580008	USD	121202	6,065.93	08 Jun 2016	4,284.24	6,065.93	DSBR
				121203	58,638.94		41,415.48	58,638.94	DSBR
				121204	688,899.12		486,555.35	688,899.12	DSBR
				121207	61,918.94		43,753.20	61,918.94	DSBR
15	15	001RFDB162520003	KES	121206	18,048,949.10	12 Sep 2016	128,601.17	180,103.37	DSBR
		WA Currency/DEN Exchange rate: 140.34825	DEN/USD exchange rate: 1.40048		18,048,949.10		128,601.17	180,103.37	Debit Advice

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16	16	001RFDB162520005	KES	121206	28,868,980.00	12 Sep 2016	205,695.34	288,072.21	USBR
WA Currency/DEN Exchange rate: 140.34824		DEN/USD exchange rate: 1.40048			28,868,980.00		205,695.34	288,072.21	<u>Debit Advice</u>
14	14	001RFDB162880008	USD	121202	88,046.06	18 Oct 2016	63,833.41	88,046.06	DSBR
				121203	393,470.19		285,265.96	393,470.19	DSBR
				121204	687,363.73		498,338.83	687,363.73	DSBR
				121205	163,175.48		118,302.25	163,175.48	DSBR
				121206	221,163.68		160,343.71	221,163.68	DSBR
				121207	158,701.97		115,058.96	158,701.97	DSBR
WA Currency/DEN Exchange rate: 1.37931		DEN/USD exchange rate: 1.37931			1,711,921.11		1,241,143.12	1,711,921.11	<u>Debit Advice</u>
17	17	001RFDB163490011	USD	121203	36,510.04	16 Dec 2016	27,235.73	36,510.04	DSBR
				121204	232,187.93		173,207.36	232,187.93	DSBR
				121207	113,074.36		84,351.12	113,074.36	DSBR
WA Currency/DEN Exchange rate: 1.34052		DEN/USD exchange rate: 1.34052			381,772.33		284,794.21	381,772.33	<u>Debit Advice</u>
18	18	001RFDB170380006	USD	121203	46,885.65	09 Feb 2017	34,528.31	46,885.65	DSBR
				121204	581,109.80		427,950.57	581,109.80	DSBR
				121205	4,801.43		3,535.95	4,801.43	DSBR
				121206	237,850.81		175,162.06	237,850.81	DSBR
				121207	63,779.83		46,969.81	63,779.83	DSBR
WA Currency/DEN Exchange rate: 1.35789		DEN/USD exchange rate: 1.35789			934,427.52		688,146.70	934,427.52	<u>Debit Advice</u>
19	19	001RFDB170940003	USD	121202	104,770.20	06 Apr 2017	77,210.64	104,770.20	DSBR
				121203	193,251.06		142,416.81	193,251.06	DSBR
				121204	195,988.98		144,434.52	195,988.98	DSBR
				121205	11,788.72		8,687.72	11,788.72	DSBR
				121206	72,161.88		53,179.86	72,161.88	DSBR
				121207	148,511.98		109,446.24	148,511.98	DSBR
WA Currency/DEN Exchange rate: 1.35694		DEN/USD exchange rate: 1.35694			726,472.82		535,375.79	726,472.82	<u>Debit Advice</u>
20	20	001RFDB171510007	USD	121202	143,129.54	02 Jun 2017	103,468.88	143,129.54	DSBR
				121203	207,732.72		150,170.76	207,732.72	DSBR
				121204	52,466.57		37,928.28	52,466.57	DSBR
				121206	185,012.81		133,746.46	185,012.81	DSBR
				121207	169,972.44		122,873.72	169,972.44	DSBR
WA Currency/DEN Exchange rate: 1.38331		DEN/USD exchange rate: 1.38331			758,314.08		548,188.10	758,314.08	<u>Debit Advice</u>
21	21	001RFDB171950005	USD	121202	21,357.65	18 Jul 2017	15,273.14	21,357.65	DSBR
				121203	139,223.10		99,560.28	139,223.10	DSBR
				121204	438,354.24		313,472.90	438,354.24	DSBR
				121206	7,988.29		5,712.53	7,988.29	DSBR
				121207	10,517.51		7,521.21	10,517.51	DSBR
WA Currency/DEN Exchange rate: 1.39838		DEN/USD exchange rate: 1.39838			617,440.79		441,540.06	617,440.79	<u>Debit Advice</u>
WA 22	WA 22	001RFDB172480007	USD	121202	55,992.04	07 Sep 2017	39,311.97	55,992.04	DSBR
				121203	279,673.59		196,358.62	279,673.59	DSBR
				121204	788,744.29		553,776.79	788,744.29	DSBR
				121205	42,135.62		29,583.39	42,135.62	DSBR
				121206	235,121.78		165,078.83	235,121.78	DSBR
				121207	80,791.34		56,723.55	80,791.34	DSBR
WA Currency/DEN Exchange rate: 1.42430		DEN/USD exchange rate: 1.42430			1,482,458.66		1,040,833.15	1,482,458.66	<u>Debit Advice</u>
WA 23	WA 23	001RFDB173270001	USD	121203	152,414.23	27 Nov 2017	107,332.45	152,414.23	DSBR
				121204	104,887.15		73,863.15	104,887.15	DSBR
				121206	147,052.14		103,556.39	147,052.14	DSBR
				121207	196,626.24		138,467.23	196,626.24	DSBR
WA Currency/DEN Exchange rate: 1.42002		DEN/USD exchange rate: 1.42002			600,979.76		423,219.22	600,979.76	<u>Debit Advice</u>
24	24	001RFDB173540002	USD	121202	1,716.98	22 Dec 2017	1,212.80	1,716.98	DSBR
				121203	12,033.07		8,499.64	12,033.07	DSBR
				121206	68,737.81		48,553.25	68,737.81	DSBR
				121207	56,831.06		40,142.87	56,831.06	DSBR
WA Currency/DEN Exchange rate: 1.41572		DEN/USD exchange rate: 1.41572			1,499,175.36		1,058,949.48	1,499,175.36	<u>Debit Advice</u>

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WA	WA	001RFDB180720003	USD	121202	5,314.17	15 Mar 2018	4,344.74	6,314.17	DSBR
				121203	85,643.71		58,930.92	85,643.71	DSBR
				121204	385,259.82		265,094.94	385,259.82	DSBR
				121207	117,985.68		81,185.22	117,985.68	DSBR
		WA Currency/DEN Exchange rate: 1.45329	DEN/USD exchange rate: 1.45329		595,203.38		409,555.82	595,203.38	Debit Advice
26	26	001RFDB181080003	USD	121202	87,113.87	20 Apr 2018	60,012.72	87,113.87	DSBR
				121203	188,836.78		130,089.61	188,836.78	DSBR
				121204	665,787.11		458,660.58	665,787.11	DSBR
				121205	44,824.87		30,879.84	44,824.87	DSBR
				121207	106,417.24		73,310.82	106,417.24	DSBR
		WA Currency/DEN Exchange rate: 1.45159	DEN/USD exchange rate: 1.45159		1,092,979.87		752,953.57	1,092,979.87	Debit Advice
27	27	001RFDB182600012	USD	121202	151,995.75	19 Sep 2018	108,398.51	151,995.75	DSBR
				121203	727,206.94		518,611.16	727,206.94	DSBR
				121204	375,273.87		267,628.38	375,273.87	DSBR
				121205	550,895.46		392,873.77	550,895.46	DSBR
				121207	177,737.98		126,754.70	177,737.98	DSBR
		WA Currency/DEN Exchange rate: 1.40222	DEN/USD exchange rate: 1.40222		1,983,110.00		1,414,264.52	1,983,110.00	Debit Advice
29	29	001RFDB183530028	KES	121206	9,664,936.00	21 Dec 2018	68,783.80	95,428.58	DSBR
		WA Currency/DEN Exchange rate: 140.51181	DEN/USD exchange rate: 1.38737		9,664,936.00		68,783.80	95,428.58	Debit Advice
28	28	001RFDB183550045	USD	121202	27,424.00	28 Dec 2018	19,718.29	27,424.00	DSBR
				121203	130,976.00		94,173.81	130,976.00	DSBR
				121204	1,499,916.00		1,078,463.32	1,499,916.00	DSBR
				121205	55,133.00		39,641.50	55,133.00	DSBR
				121207	201,428.00		144,829.92	201,428.00	DSBR
		WA Currency/DEN Exchange rate: 1.39079	DEN/USD exchange rate: 1.39079		1,914,877.00		1,376,826.84	1,914,877.00	Debit Advice
30	30	001RFDB191470014	USD	121202	8,745.66	29 May 2019	6,345.30	8,745.66	DSBR
				121203	178,343.44		129,394.71	178,343.44	DSBR
				121204	615,379.95		446,480.75	615,379.95	DSBR
				121205	3,959.48		2,872.75	3,959.48	DSBR
				121207	235,501.67		170,865.11	235,501.67	DSBR
		WA Currency/DEN Exchange rate: 1.37829	DEN/USD exchange rate: 1.37829		1,041,930.20		755,958.62	1,041,930.20	Debit Advice
31	31	001RFDB191970014	USD	121202	16,490.54	18 Jul 2019	11,937.30	16,490.54	DSBR
				121203	125,884.20		91,126.01	125,884.20	DSBR
				121204	391,291.05		283,250.73	391,291.05	DSBR
				121205	271,512.01		196,544.17	271,512.01	DSBR
				121207	174,040.73		125,985.91	174,040.73	DSBR
		WA Currency/DEN Exchange rate: 1.38143	DEN/USD exchange rate: 1.38143		979,218.53		708,844.12	979,218.53	Debit Advice
32	32	001RFDB192610009	USD	121202	52,853.35	20 Sep 2019	38,555.73	52,853.35	DSBR
				121203	170,937.72		124,696.51	170,937.72	DSBR
				121204	606,983.06		442,785.07	606,983.06	DSBR
				121205	62,229.06		45,395.17	62,229.06	DSBR
				121206	90,556.56		66,059.66	90,556.56	DSBR
				121207	93,331.30		68,083.78	93,331.30	DSBR
		WA Currency/DEN Exchange rate: 1.37083	DEN/USD exchange rate: 1.37083		1,076,891.05		785,575.93	1,076,891.05	Debit Advice
33	33	001RFDB200660010	USD	121202	1,766.28	10 Mar 2020	1,267.32	1,766.28	DSBR
				121203	75,537.92		54,199.17	75,537.92	DSBR
				121204	56,204.55		40,327.29	56,204.55	DSBR
				121205	6,851.71		4,916.17	6,851.71	DSBR
				121206	98,708.21		70,824.07	98,708.21	DSBR
				121207	60,931.33		43,718.79	60,931.33	DSBR
		WA Currency/DEN Exchange rate: 1.39371	DEN/USD exchange rate: 1.39371		300,000.00		215,252.81	300,000.00	Debit Advice
34	34	001RFDB201560011	USD	121202	1,453.68	08 Jun 2020	1,050.10	1,453.68	DSBR
				121203	1,134.17		819.10	1,134.17	DSBR
				121204	2,127.69		1,542.17	2,127.69	DSBR
				121205	837.14		606.77	837.14	DSBR
				121206	19,199.33		13,915.89	19,199.33	DSBR

	121207	9,029.47	6,544.66	9,029.47	DSBR
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WA Currency/DEN Exchange rate: 1.37967	DEN/USD exchange rate: 1.37967	55,319.26	40,096.01	55,319.26	Data Advice
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ACCOUNT GRAND TOTAL			21,234,776.75	29,914,479.22	
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Note

ADJ / MIG

Where the above text is included in the comments column, the transactions relate to adjustments required for the migration of data from the previous financial administration system (LGS) to the current (Flexcube).

The migration of data from LGS to Flexcube took place on 1 November 2013, therefore, all transactions posted on that date (with value date 1 November 2013) are related to the migration exercise; transactions dated with a value date prior to 1 November 2013 are those approved in LGS, whereas all transactions bearing a value date later than 1 November 2013 are those processed in Flexcube.

Appendix (III) 2

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UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2020

IFAD/SPANISH Loan No.L-E-8-KE
Bank Account No.6995680037 Held with NCBA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IFAD		800,000.00
	Less		
2	Total amount justified		-
3	Outstanding amount to be justified		800,000.00
Represented by:			
4	Ending Designated Account Balance at 30.06.2020		557,296.61
5	Amount claimed but not credited as at 30.06.2020		-
6	Amount withdrawn and not claimed as at 30.06.2020		242,703.39
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2020		800,000.00

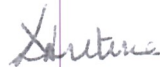
Discrepancy between total appearing on lines 3 and 9

-

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 IFAD and provide reasons for not claiming the expenditures

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



AUTHORIZED REPRESENTATIVE
RESOURCES MOBILISATION DEPARTMENT

DATE: 18.08.2020

Results i - 5 of 5

Run Date: 11/08/2020 Run Time: 09:30:33
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000167777

ACCOUNT TITLE : UPPER TANA CNR MGT-SPANISH NOSTRO
 30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			-591.37			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	24/09/2019	FT19267B0F1V	NCHK FUNDING	-711,151.25	0.00	-711742.62
2	04/10/2019	FT19276Y8SFP	PA123125	0.00	711,251.25	-491.37
3	16/03/2020	FT2007610CH4	UPPER TANA FUND	-470,513.88	0.00	-471005.25
4	26/03/2020	FT200850FZZG	PA124441	0.00	470,513.88	-491.37
5	15/06/2020	FT201678FW73	FUNDING	-556,805.24	0.00	-557296.61

CLOSING BALANCE : -557296.61

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

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Account 1000167777
 Statement From 20190701
 Statement To 20200630

TAM.E.STMT.OF.ACCT.EPRM

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2020
Account No.	6995680037
Depository Bank	NIC BANK NAIROBI
Address	NIC HOUSE BRANCH, MASABA RD, NAIROBI.
Related Loan	UPPER TANA CNR MGT-SPANISH NOSTRO
Credit Agreement	NO. 4568-KE
Currency	EUR

Account Activity

Beginning balance of 1ST July, 2019 as per C.B.K. Ledger Account	591.37
	-

Add:

Total Amount deposited by ADB iFAB	1,738,470.37
------------------------------------	--------------

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible expenditure

Deduct:

Total amount withdrawn	1,181,765.13
------------------------	--------------

Total service charges if not included above in amount withdrawn

Ending balance on 30th June,2020	557,296.61
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**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

10.8.2020

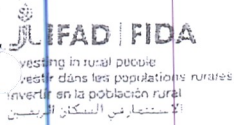
**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

18 08 2020

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



Projects
Your active projects

Tasks
Tasks & processes

Documentation
Project's documents

Reports
All the reports

Financial Execution
Financial statements

Reports

Date To / As at date: 17-Aug-2020 Financing: L-E--8- Status: DSBL BACK

Project name: Upper Tana Catchment Natural Resource Management Project

REFRESH REPORT Excel EXPORT REPORT RELATED REPORT

HISTORIC TRANSACTION REPORT

As at date 17 Aug 2020

PROJECT NAME	FINANCING	STATUS
Upper Tana Catchment Natural Resource Management Project	L-E--8-	DSBL Disbursable

Source of Financing: STF SPANISH TRUST FUND
Loan Denomination Currency: EUR

REFERENCED BY YOUR REQUEST

CHARGED TO YOUR ACCOUNT

REFERENCE NUMBER	WA NUMBER	RFD REFERENCE NUMBER	CURR	CATEGORY	WA AMOUNT	VALUE DATE	DEN AMOUNT	USD EQUIV. AMOUNT	TRANS. TYPE	COMMENT
WA0001	1	MG2RFDB133056478	EUR	074377	800,000.00	03 Apr 2013	800,000.00	1,026,245.26	DSBR	
WA Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.28281										
WA0002	2	0011323442371002	EUR	121209	4,274.38	22 Aug 2013	4,274.38	5,694.74	DSBR	
				121210	106,439.55		106,439.55	141,808.90	DSBR	
				121214	202,949.71		202,949.71	270,388.92	DSBR	
WA Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.33230										
MIG4237DP1980	MIG4237DP1980	001RFDB133050980	EUR	121209	4,274.38	01 Nov 2013	4,274.38	5,694.74	DSBR	ADJ / MIG
				121210	106,439.55		106,439.55	141,808.90	DSBR	ADJ / MIG
				121214	202,949.71		202,949.71	270,388.92	DSBR	ADJ / MIG
WA Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.33230										
MIG4237DS3116	MIG4237DS3116	001RFDB133056478	EUR	074377	800,000.00	01 Nov 2013	800,000.00	1,026,245.26	DSBR	ADJ / MIG
	33J	001RFDB133056478	EUR	074377	-61,000.00		-61,000.00	-78,261.20	JUST	ADJ / MIG
				121209	700.00		700.00	897.96	JUST	ADJ / MIG
				121210	188.00		188.00	241.17	JUST	ADJ / MIG
				121211	53,268.44		53,268.44	68,333.10	JUST	ADJ / MIG
				121213	58.12		58.12	74.56	JUST	ADJ / MIG
				121214	5,785.44		5,785.44	8,704.41	JUST	ADJ / MIG
	35J	001RFDB133056478	EUR	074377	-30,000.00		-30,000.00	-38,484.20	JUST	ADJ / MIG
				121210	2,276.45		2,276.45	2,920.25	JUST	ADJ / MIG
				121211	378.11		378.11	485.04	JUST	ADJ / MIG
				121213	17,303.23		17,303.23	22,196.70	JUST	ADJ / MIG
				121214	10,042.21		10,042.21	12,882.21	JUST	ADJ / MIG
WA Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.28281										
DPCONS1000004237	DPCONS1000004237	DPCONS1000004237	EUR	NA	-313,663.64	01 Nov 2013	-313,663.64	-417,892.56	NA	ADJ / MIG
WA Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.33230										
WA0001	WA0001	MG3RFDB133056478	EUR	074377	-800,000.00	01 Nov 2013	-800,000.00	-1,026,245.26	DSBR	
WA Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.28281										
3	3	001RFDB140480001	EUR	121210	81,302.98	18 Feb 2014	81,302.98	111,637.48	DSBR	
				121214	242,482.45		242,482.45	332,953.74	DSBR	

		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.37310		323,785.43		323,785.43	444,591.22	Debit Advice
4		001RFDB141990005	EUR	121209	38,463.18	24 Jul 2014	38,463.18	51,817.51	DSBR
				121210	21,457.02		21,457.02	28,906.85	DSBR
				121214	169,824.08		169,824.08	228,785.59	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.34720		229,744.28		229,744.28	309,510.95	Debit Advice
5		001RFDB150190010	EUR	121210	51,802.11	21 Jan 2015	51,802.11	71,647.41	DSBR
				121211	39,971.91		39,971.91	46,223.55	DSBR
				121212	25,310.48		25,310.45	29,342.50	DSBR
				121214	136,156.30		136,156.30	157,846.50	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.15930		263,140.77		263,140.77	305,060.06	Debit Advice
06		001RFDB151260011	EUR	121209	58,309.90	06 May 2015	58,309.90	65,429.63	DSBR
				121210	152,466.07		152,466.07	171,064.67	DSBR
				121212	38,455.34		38,455.34	43,150.80	DSBR
				121214	48,652.21		48,652.21	54,592.73	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.12210		297,885.52		297,885.52	334,257.93	Debit Advice
7		001RFDB152020005	EUR	121209	30,274.14	23 Jul 2015	30,274.14	33,298.50	DSBR
				121210	69,148.52		69,148.52	76,056.40	DSBR
				121211	141,409.22		141,409.22	155,535.88	DSBR
				121212	6,088.58		6,088.58	6,596.92	DSBR
				121213	43,956.54		43,956.54	48,347.76	DSBR
				121214	55,435.04		55,435.04	60,972.95	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.09990		346,312.04		346,312.04	380,908.32	Debit Advice
8		001RFDB152030005	KES	121209	18,250,000.00	24 Jul 2015	168,747.11	184,592.16	DSBR
		WA Currency/DEN Exchange rate: 108.15000	DEN/USD exchange rate: 1.09390		18,250,000.00		168,747.11	184,592.16	Debit Advice
10		001RFDB152300009	KES	121209	26,770,170.00	20 Aug 2015	234,517.48	262,262.47	DSBR
		WA Currency/DEN Exchange rate: 114.15000	DEN/USD exchange rate: 1.11831		26,770,170.00		234,517.48	262,262.47	Debit Advice
9		001RFDB152310001	KES	121209	9,469,461.20	21 Aug 2015	82,164.52	92,690.29	DSBR
		WA Currency/DEN Exchange rate: 115.25000	DEN/USD exchange rate: 1.12811		9,469,461.20		82,164.52	92,690.29	Debit Advice
11		001RFDB152310002	KES	121209	16,633,975.00	21 Aug 2015	144,329.50	162,818.99	DSBR
		WA Currency/DEN Exchange rate: 115.25000	DEN/USD exchange rate: 1.12811		16,633,975.00		144,329.50	162,818.99	Debit Advice
12		001RFDB160500007	EUR	121209	11,156.66	22 Feb 2016	11,156.66	12,301.26	DSBR
				121210	102,676.52		102,676.52	113,210.62	DSBR
				121211	89,704.51		89,704.51	98,907.75	DSBR
				121213	56,289.09		56,289.09	62,064.07	DSBR
				121214	62,281.04		62,281.04	68,670.75	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.10260		322,107.82		322,107.82	355,154.48	Debit Advice
13		001RFDB160740001	KES	121209	33,549,087.05	16 Mar 2016	299,545.42	331,416.31	DSBR
		WA Currency/DEN Exchange rate: 112.00000	DEN/USD exchange rate: 1.10640		33,549,087.05		299,545.42	331,416.31	Debit Advice
14		001RFDB161800006	EUR	121209	6,158.24	30 Jun 2016	6,158.24	6,836.87	DSBR
				121210	85,579.12		85,579.12	95,009.88	DSBR
				121211	449,626.80		449,626.80	499,175.35	DSBR
				121212	7,489.35		7,489.35	8,314.67	DSBR
				121213	1,961.90		1,961.90	2,178.10	DSBR
				121214	12,975.99		12,975.99	14,405.94	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.11020		563,791.40		563,791.40	625,920.81	Debit Advice
15		001RFDB162090003	KES	121213	13,670,846.55	29 Jul 2016	122,061.13	135,646.41	DSBR
		WA Currency/DEN Exchange rate: 112.00000	DEN/USD exchange rate: 1.11130		13,670,846.55		122,061.13	135,646.41	Debit Advice
16		001RFDB162580010	EUR	121209	33,877.73	15 Sep 2016	33,877.73	38,125.92	DSBR
				121210	110,182.29		110,182.29	123,998.91	DSBR
				121213	22,852.37		22,852.37	25,719.01	DSBR
				121214	11,024.50		11,024.50	11,984.50	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.09750		137,044.00		137,044.00	150,000.00	Debit Advice
17		001RFDB163490010	EUR	121210	582.58	16 Dec 2016	582.58	608.16	DSBR
				121211	427,812.05		427,812.05	446,595.03	DSBR

				121213	38,088.85		38,088.85	39,761.14	DSBR
				121214	97,307.92		97,307.92	101,580.21	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.04390		563,791.40		563,791.40	588,544.59	<u>Debit Advice</u>
18	18	001RFDB170890013	EUR	121210	31,828.93	03 Apr 2017	31,828.93	33,932.72	DSBR
				121211	19,454.15		19,454.15	20,740.01	DSBR
				121214	62,927.27		62,927.27	66,408.49	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.06610		134,210.35		134,210.35	143,081.22	<u>Debit Advice</u>
20	20	001RFDB171810005	EUR	121209	8,562.02	04 Jul 2017	8,562.02	9,734.16	DSBR
				121210	70,756.24		70,756.24	80,445.03	DSBR
				121211	161,762.36		161,762.36	183,907.60	DSBR
				121212	93,776.65		93,776.65	106,614.66	DSBR
				121213	2,022.37		2,022.37	2,299.23	DSBR
				121214	66,303.18		66,303.18	75,380.08	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.13690		403,184.82		403,184.82	458,380.76	<u>Debit Advice</u>
19	19	001RFDB171850009	KES	121209	11,237,069.00	06 Jul 2017	96,704.55	110,098.08	DSBR
		WA Currency/DEN Exchange rate: 116.20000	DEN/USD exchange rate: 1.13850		11,237,069.00		96,704.55	110,098.08	<u>Debit Advice</u>
23	23	001RFDB172290007	KES	121213	78,387,942.20	21 Aug 2017	653,232.85	768,271.65	DSBR
		WA Currency/DEN Exchange rate: 120.00000	DEN/USD exchange rate: 1.17611		78,387,942.20		653,232.85	768,271.65	<u>Debit Advice</u>
22	22	001RFDB172330002	KES	121213	8,716,557.92	23 Aug 2017	72,880.92	85,992.52	DSBR
		WA Currency/DEN Exchange rate: 119.60000	DEN/USD exchange rate: 1.17990		8,716,557.92		72,880.92	85,992.52	<u>Debit Advice</u>
WA 21	WA 21	001RFDB172480009	EUR	121209	40,486.55	07 Sep 2017	40,486.55	48,466.53	DSBR
				121210	48,670.34		48,670.34	58,263.36	DSBR
				121211	163,054.56		163,054.56	195,192.94	DSBR
				121212	60,584.21		60,584.21	72,525.48	DSBR
				121213	8,225.12		8,225.12	9,846.31	DSBR
				121214	70,570.31		70,570.31	84,479.86	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.19710		391,591.09		391,591.09	468,774.48	<u>Debit Advice</u>
WA 24	WA 24	001RFDB173270006	EUR	121211	403,184.82	27 Nov 2017	403,184.82	481,887.47	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.19520		403,184.82		403,184.82	481,887.47	<u>Debit Advice</u>
25	25	001RFDB173540005	EUR	121210	32,872.86	22 Dec 2017	32,872.86	38,964.14	DSBR
				121211	358,678.10		358,678.10	425,140.45	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.18530		391,550.96		391,550.96	464,104.59	<u>Debit Advice</u>
WA 26	WA 26	001RFDB180780001	EUR	121209	247.33	21 Mar 2018	247.33	303.87	DSBR
				121210	617.75		617.75	758.97	DSBR
				121211	341,364.26		341,364.26	419,402.10	DSBR
				121214	50,698.44		50,698.44	62,288.40	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.22861		392,927.78		392,927.78	482,753.34	<u>Debit Advice</u>
27	27	001RFDB181990012	EUR	121209	12,697.66	30 Jul 2018	12,697.66	14,818.10	DSBR
				121210	95,509.18		95,509.18	111,458.69	DSBR
				121211	173,865.22		173,865.22	202,899.75	DSBR
				121214	156,433.59		156,433.59	182,557.13	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.16699		438,505.65		438,505.65	511,733.67	<u>Debit Advice</u>
29	29	001RFDB183550008	KES	121213	22,592,150.55	28 Dec 2018	194,424.70	222,693.97	DSBR
		WA Currency/DEN Exchange rate: 116.20000	DEN/USD exchange rate: 1.14540		22,592,150.55		194,424.70	222,693.97	<u>Debit Advice</u>
28	28	001RFDB183620003	EUR	121209	1,631.22	03 Jan 2019	1,631.22	1,851.11	DSBR
				121210	124,690.62		124,690.62	141,498.67	DSBR
				121211	105,248.63		105,248.63	119,435.93	DSBR
				121212	3,530.32		3,530.32	4,005.20	DSBR
				121213	191,467.57		191,467.57	217,277.02	DSBR
				121214	70,120.10		70,120.10	79,572.14	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.13450		696,658.46		696,658.46	803,843.07	<u>Debit Advice</u>
30	30	001RFDB181200003	EUR	121210	18,260.14	03 May 2019	18,260.14	20,369.24	DSBR
				121211	693,080.42		693,080.42	773,133.37	DSBR
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.11550		711,340.56		711,340.56	793,502.61	<u>Debit Advice</u>
31	31	001RFDB192560040	EUR	121209	6,624.35	17 Sep 2019	6,624.35	7,304.01	DSBR

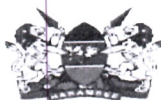
				121210	93,117.29		93,117.29	102,671.13	DSBR	
				121211	18,408.90		18,408.90	20,297.55	DSBR	
				121213	526,705.48		526,705.48	580,745.42	DSBR	
				121214	66,295.23		66,295.23	73,097.12	DSBR	
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.10260		711,151.25		711,151.25	784,115.40	<u>Credit Advice</u>	
32	32	001RFDB200550011	EUR	121209	29,817.06	09 Mar 2020	29,817.06	34,158.63	DSBR	
				121210	89,432.50		89,432.50	102,454.50	DSBR	
				121211	33,995.84		33,995.84	38,945.87	DSBR	
				121212	9,476.90		9,476.90	10,856.80	DSBR	
				121213	84,739.76		84,739.76	74,166.33	DSBR	
				121214	243,051.82		243,051.82	278,441.90	DSBR	
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.14561		470,513.88		470,513.88	539,024.03	<u>Credit Advice</u>	
33	33	001RFDB201560012	EUR	121209	6,389.61	08 Jun 2020	6,389.61	7,210.67	DSBR	
				121210	1,716.04		1,716.04	1,936.55	DSBR	
				121211	486,231.93		486,231.93	548,712.63	DSBR	
				121213	530.45		530.45	598.61	DSBR	
				121214	61,937.21		61,937.21	69,895.14	DSBR	
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.12850		556,805.24		556,805.24	628,354.60	<u>Credit Advice</u>	
35	35	001RFDB201950004	EUR	121210	11,469.26	15 Jul 2020	11,469.26	13,125.34	DSBR	
				121211	1,904.98		1,904.98	2,180.05	DSBR	
				121213	87,177.67		87,177.67	99,765.49	DSBR	
				121214	50,594.95		50,594.95	57,600.49	DSBR	
		WA Currency/DEN Exchange rate: 1.00000	DEN/USD exchange rate: 1.14439		151,146.86		151,146.86	172,971.37	<u>Credit Advice</u>	
WA 34	WA 34	001RFDB202040001	KES	121213	14,740,259.93	24 Jul 2020	118,300.64	137,323.57	DSBR	
		WA Currency/DEN Exchange rate: 124.60000	DEN/USD exchange rate: 1.16080		14,740,259.93		118,300.64	137,323.57	<u>Credit Advice</u>	
ACCOUNT GRAND TOTAL								12,040,869.73	13,973,341.50	

Note

ADJ / MIG

Where the above text is included in the comments column, the transactions relate to adjustments required for the migration of data from the previous financial administration system (LGS) to the current (Flexcube).

The migration of data from LGS to Flexcube took place on 1 November 2013, therefore, all transactions posted on that date (with value date 1 November 2013) are related to the migration exercise; transactions dated with a value date prior to 1 November 2013 are those approved in LGS, whereas all transactions bearing a value date later than 1 November 2013 are those processed in Flexcube.



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



Investing in rural people

MINISTRY OF WATER AND IRRIGATION
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTNRMP)
PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utnrmp.or.ke utnrmp@gmail.com www.utnrmp.or.ke

COOPERATIVE BANK ACCONT NO.01141408097000(IFAD/GOK)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK (SHEDULE D)

C B DATE	CHQ.No.	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30/06/2020		MOWS TRANSTER	62,500,000.00	
			62,500,000.00	



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



Investing in rural people

MINISTRY OF WATER AND IRRIGATION
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTANRMP)
PO Box 996-60100 ENBU Tel: 068 22 31376 E-mail: info@utnrmpp.or.ke utnrmpp@gmail.com www.utnrmpp.or.ke
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT(UTANRMP)

PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE C)

A/C NO.0114148097000(IFAD/GOK)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

C/ BOOK DATE	CHQ.No.	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30/06/2019	4932	MINI OF	50,000.00	
06/05/2020	5448	COMM TAXES	190,498.00	
06/05/2020	5447	WATEMA RENTETION	697,653.00	
24/06/2020	5616	JOYCE MATHENGE	656,685.50	
24/06/2020	5633	MORRIS WAITA	144,319.10	
24/06/2020	5641	JOYCE MATHENGE	237,462.00	
24/06/2020	5655	MORRIS WAITA	20,814.00	
24/06/2020	5656	HAZINA	288,045.00	
24/06/2020	5657	ASILI SACCO	10,000.00	
24/06/2020	5658	WINAS SACCO	35,000.00	
24/06/2020	5659	UKULIMA SACCO	803,178.00	
24/06/2020	5660	MAZINGIRA	8,667.00	
24/06/2020	5661	JAMII	85,000.00	
24/06/2020	5662	BRITAM	26,100.00	
24/06/2020	5663	ICEA	7,018.00	
24/06/2020	5666	SANLAM	26,100.00	
24/06/2020	5667	OLLIN SACCO	5,400.00	
24/06/2020	5668	NHIF	35,700.00	
24/06/2020	5669	NSSF	10,800.00	
24/06/2020	5671	COMMISSION TAXES	1,365,080.00	
24/06/2020	5672	COMMISSION TAXES	3,975,691.00	
24/06/2020	5673	SUSAN WANDERI	56,250.00	
24/06/2020	5678	COMMISSION TAXES	23,660.00	
24/06/2020	5681	COMMISSION TAXES	1,278,342.00	
24/06/2020	5680	RETENTION FOR BORE HOLES	2,914,619.60	
30/06/2020	5686	HELEN KAMAU	141,900.00	
30/06/2020	5687	LAVINGTON SECURITY	57,491.39	
30/06/2020	5688	BIN POINT	12,000.00	
30/06/2020	5690	PROJECT COORDINATOR	12,000.45	
30/06/2020	5691	PROJECT COORDINATOR	18,375.00	
30/06/2020	5692	AUP INSURANCE	120,982.00	
30/06/2020	5693	KP&L CO.	13,186.00	
30/06/2020	5694	PEWIN MOTORS	42,207.04	
30/06/2020	5695	ABNO SOFTWARES	226,317.62	
30/06/2020	5696	STRATAPRO ENTRPRISES	437,913.00	
30/06/2020	5697	COMMISSION TAXES	11,128.00	
30/06/2020	5699	JOSEPH MUTHEE	3,000.00	
30/06/2020	5700	COMMISSION TAXES	1,000.00	
30/06/2020	5501	RAPTURE	34,279.00	
30/06/2020	5502	EAGLE TWENTY	50,483.00	
30/06/2020	5503	COMMISSION TAXES	12,352.00	
30/06/2020	5504	PALUMA LTD	317,600.00	
30/06/2020	5505	PROJECT COORDINATOR CIGS TRANSFER	413,650.00	
30/06/2020	5506	A. T. TRAVEL LTD	37,805.00	
30/06/2020	5507	WATEMA SPRING LTD	6,557,802.50	
30/06/2020	5508	EXPORT HYDROPUMP	3,073,087.88	
30/06/2020	5509	WETLINK	1,440,541.75	
30/06/2020	5511	COMMISSION TAXES	567,184.00	
30/06/2020	5512	SAMWEI ONYANGO	63,800.00	
30/06/2020	5513	PATRICK NJUE	32,000.00	
30/06/2020	5514	RODGERS MUSYOKA	70,000.00	
30/06/2020	5515	PETER WACHIRA	142,404.00	
30/06/2020	5516	RAPTURE	230,386.00	
30/06/2020	5517	SAMORA ENTERPRISES	483,811.00	

30/06/2020	5518	GLOBE TECH AGENCIES	89,895.00	
30/06/2020	5518	COMMISSION TAXES	14,358.00	
30/06/2020	5510	RETENTION PV 245,246 & 247	1,293,180.00	
30/06/2020	5520	UPPER TANA A/C	55,000,000.00	
			-	
			83,974,201.83	



REPUBLIC
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Poverty Reduction Through Sustainable NRM



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MINISTRY OF WATER AND IRRIGATION
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTANRMP)
PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utanrmp.or.ke utanrmp@gmail.com www.utanrmp.or.ke
A/C NO.U11414809/UUU(IFAD/GUK)

RECIPT IN BANK NOT YET RECORDED IN C/BOOK(SHEDULE B)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

DATE	CHQ.No.	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
25/4/2019		UTANRMP BODABODA	170,375.00	
05/07/2019		KUIYENDERA KIHoya WOMEN	123,685.00	
05/11/2019		UNPAID KAYAWE FOCAL FDEVT	4,640.00	
13/5/2019		CASH DEPOSIT	141,765.00	
15/7/2019		KIRIMA FDAC	59,640.00	
15/7/2019		UTANRMP GIKUMBO	4,640.00	
31/7/2019		MUNYU LOWER FOCAL AREA	4,640.00	
31/7/2019		UPPER KAYAHWE	4,640.00	
08/01/2019		BLAGE CONTRACTOR LTD	1,471,471.30	
08/06/2019		NGATHO SEC SCHOOL	270,000.00	
08/10/2019		THAARA SEC UPPER TANA	196,250.00	
26/8/2019		GATITU SEC BORE HOLE PROJECT	285,340.00	
28/05/2020		GATURA GIRLS	71,423.00	
29/05/2020		ST. TERSA SEC SCH.	289,890.00	
8/6/20120		NG ARARIA GIRLS SEC. SCH	250,000.00	
10/06/2020		GITHUNGURI GIRLS SEC SCH	323,850.00	
16/06/2020		MUMBI GIRLS SEC SCH	381,056.00	
18/06/2020		GATURA GIRLS	229,000.00	
18/06/2020		SABA SABA SEC	375,060.00	
23/06/2020		MAGANJO SEC	353,021.00	
			5,010,386.30	



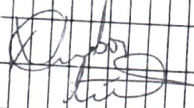

PAYMENTS

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F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
Cash	Bank up (July 18)						299 ⁵³
							299 ³³
					2758 ⁴⁶	111840588 ⁵¹	
					2758 ⁴⁶	111840888 ⁹⁹	
							3660 ⁵¹
							3660 ⁵¹
					2758 ⁴⁶	111836928 ⁷	
					2758 ⁴⁶	111540588 ⁵¹	

Chair Lady: Nasma Chelbi
 Member: Yumalis Ogens
 Member: Lucy Myerick
 July 2020



Personal Current Account Statement



Statement Date 04-Aug-20
 Statement Period 01-Jun-20 to 31-Jul-20
 Page Page 7 of 10

UPPER TANA CATCHMENT NATURAL RESOURCES

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

Account No	01141408097000
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
30-Jun-20	CHEQUE NO: 5628 FRANCIS KOOME SIMON 4140809700	BPWR	30-Jun-20	894,557.60		138,321,516.18 CR
01-Jul-20	CHQ NUMBER 005633	SVR	01-Jul-20	144,319.10		138,177,197.08 CR
01-Jul-20	CHQ NUMBER 005655	SVR	01-Jul-20	20,814.00		138,156,383.08 CR
02-Jul-20	CHQ NUMBER 005686	SVR	02-Jul-20	141,900.00		138,014,483.08 CR
02-Jul-20	CHEQUE NO: 5690 GEDION MURAGE 4140809700	BPWR	02-Jul-20	12,000.45		138,002,482.63 CR
02-Jul-20	CHEQUE NO: 5691 ALEX KINYUA 4140809700	BPWR	02-Jul-20	18,375.00		137,984,107.63 CR
03-Jul-20	CHEQUE NO: 5513 PATRICK GITONGA 4140809700	BPWR	03-Jul-20	32,000.00		137,952,107.63 CR
03-Jul-20	CHEQUE NO: 5514 SAMWEL OTIENO ONYANGO 4140809700	BPWR	03-Jul-20	70,000.00		137,882,107.63 CR
03-Jul-20	CHEQUE NO: 5512 SAMWEL OTIENO ONYANGO 4140809700	BPWR	03-Jul-20	63,800.00		137,818,307.63 CR
03-Jul-20	GUARKENAXXX EXPORT-HYDRO PUMP AND SER/0712000102	BPWR	03-Jul-20	3,073,087.85		134,745,219.78 CR
03-Jul-20	COMM_32 SWIFT	BPWR	03-Jul-20	500.00		134,744,719.78 CR
03-Jul-20	EXCISE DUTY	BPWR	03-Jul-20	100.00		134,744,619.78 CR
03-Jul-20	GAFRKENAXXX WATEMA SPRINGS LTD /0900265901	BPWR	03-Jul-20	6,557,802.55		128,186,817.23 CR
03-Jul-20	COMM_32 SWIFT	BPWR	03-Jul-20	500.00		128,186,317.23 CR
03-Jul-20	EXCISE DUTY	BPWR	03-Jul-20	100.00		128,186,217.23 CR
03-Jul-20	EOBLKENAXXX WETLINK INTERNATIONAL CO./0100272289181	BPWR	03-Jul-20	1,440,541.75		126,745,675.48 CR
03-Jul-20	COMM_32 SWIFT	BPWR	03-Jul-20	500.00		126,745,175.48 CR
03-Jul-20	EXCISE DUTY	BPWR	03-Jul-20	100.00		126,745,075.48 CR
06-Jul-20	CHQ NUMBER 005658	SVR	06-Jul-20	35,000.00		126,710,075.48 CR
06-Jul-20	CHQ NUMBER 005501	SVR	06-Jul-20	34,279.00		126,675,796.48 CR
06-Jul-20	CHQ NUMBER 005500	SVR	06-Jul-20	50,489.00		126,625,307.48 CR

Appendix 1 (b)



REPUBLIC OF KENYA



Poverty Reduction Through Sustainable NRM



Investing in rural people

MINISTRY OF WATER AND IRRIGATION
 UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)
 PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utaurmp.or.ke utaurmp@gmail.com www.utaurmp.or.ke

COOPERATIVE BANK ACCOUNT NO.01141408098000(SPANISH TRUST FUND LOAN)
 BANK RECONCILIATION STATEMENT AS AT 30/06/2020

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate(Spanish A/c)		5,059,093.69	5,059,093.69
Less			
1.Payments in cashbook not yet recorded in bank statement.	44,054,841.23		
Unpresented Cheques(Schedule C)			
2.Receipts in bank statement not yet recorded in cashbook	-	44,054,841.23	
		(38,995,747.54)	
Add			
3.Payments in bank statement not yet recorded in cashbook(Schedule A)	-		
4.Receipts in cashbook not yet recorded in bank statement.	55,000,000.00	55,000,000.00	
Balance as per the cashbook.....		16,004,252.46	16,004,252.46

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: APA	Checked By: PFC	Authorised By: PC
Signature	Signature	Signature

(All schedules are attached herewith)

.....
Date



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



IFAD

Investing in rural people

MINISTRY OF WATER AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utanrmp.or.ke utanrmp@gmail.com www.utanrmp.or.ke

COOPERATIVE BANK ACCONT NO.01141408098000(SPANISH TRUST FUND)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020			
RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK (SHEDULE D)			
		AMOUNT (Kshs.)	REMARKS
30/06/2020	TRANSFER TO SPAN ACCOUNT	55,000,000.00	
	GRAND.....TOTAL	55,000,000.00	



REPUBLIC
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Poverty Reduction Through Sustainable NRM



Investing in rural people

MINISTRY OF WATER AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utarnmp.or.ke utarnmp@gmail.com www.utarnmp.or.ke
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (SHEDULE C)

COOPERATIVE BANK ACCONT NO.01141408098000(SPANISH TRUST FUND)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

DATE	CHQ NO.	PAYEE	AMOUNTS(KSHS)	REMARKS
20/11/2019	2023	NEW EMBU GARAGE	35,916.00	
23/1/2020	2112	ICPAK	11,200.00	
30/60/2020	2432	LIQUID TELCOM TAX REFUND	2,372.00	
30/60/2020	2433	LAVINGSTON SECURITY	3,026.00	
30/60/2020	2434	PANTELIN TAX	6,105.00	
30/60/2020	2435	TRINTACTIE TAX	11,749.00	
30/60/2020	2436	CLEAR SWEEP ENTERPRISES TAX	106,315.00	
30/60/2020	2437	FAST CHIOCE TAX	14,475.00	
30/60/2020	2438	GIKEA TAX	629.00	
30/60/2020	2439	ABNO SOFTWARE	8,012.00	
30/60/2020	2440	TOYATA KENYA LTD	506.00	
30/60/2020	2441	COMM OF DOMESTISC TAX	77,074.01	
30/06/2020	2442	KINETIC ENGINEERING	40,982,087.00	
30/60/2021	2443	COMM OF DOMESTISC TAX	731,823.00	
30/06/2020	1939	CIGS REFUNDS	2,063,552.22	
			44,054,841.23	



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MINISTRY OF WATER AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utaurmp.or.ke utaurmp@gmail.com www.utaurmp.or.ke

A/C NO.0114148098000(SPANISH TRUST FUND)

RECIPT IN BANK NOT YET RECORDED IN C/BOOK(SHEDULE B)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

DATE	R/No.	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
		TOTAL	-	



REPUBLIC
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Poverty Reduction Through Sustainable NRM



MINISTRY OF WATER AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

PO Box 996-60100 EMBU Tel: 068 22 31376 E-mail: info@utaurmp.or.ke utaurmp@gmail.com www.utaurmp.or.ke

PAYMENT IN BANK NOT YET RECORDED IN CASH BOOK (SCHEDULE A)

COOPERATIVE BANK ACCOUNT NO.01141408098000(SPANISH TRUST FUND)

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	-	

Personal Current Account Statement

Statement Date 06-Jul-20
 Statement Period 01-Jun-20 to 06-Jul-20
 Page Page 1 of 1



UPPER TANA CATCHMENT NATURAL RESOURCES

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

Account No	01141408098000
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-20	Brought forward Balance					5,247,797.69 CR
02-Jun-20	CHEQUE NO: 2382 ASILI SACCO 4140809800	BPWR	02-Jun-20	10,000.00		5,237,797.69 CR
20-Jun-20	CHEQUE NO: 2430 SIMON MUMBERE 4140898000	BPWR	20-Jun-20	172,700.00		5,065,097.69 CR
30-Jun-20	CHQ NUMBER 002431	SVR	30-Jun-20	6,100.00		5,058,997.69 CR
30-Jun-20	018230172151 KENNETH; POSAG033414 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-20		96.00	5,059,093.69 CR
01-Jul-20	CHQ NUMBER 002112	SVR	01-Jul-20	11,200.00		5,047,893.69 CR
	TOTAL VALUE			200,000.00	96.00	
CLEAR BALANCE AS ON 06-Jul-20						5,047,893.69 CR
BOOK BALANCE AS ON 06-Jul-20						5,047,893.69 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 12-Mar-14

PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
7/1/20		Replace cheque no 2370			2424			6100
26/2		Regard Telecom Tax paid R. 45259			2432			2372
10/0		Salary for 5	4 R 4T		2433			3026
		Pantalon Basic Ent.	R 5P		2430			6105
		Tronches Outgoing R 55			2435			11749
		Uen Sweep Ent. R 67			2436			11063
		Fasti Choe 1H	R 76		2437			14475
		Giken Bar 20	R 46		2438			629
		ABNO Expense for 9			2439			5012
		Tayar 1H	R 93		2440			506
		Comm. D. Fee R 45, 4554, 55, 67			76, 46 89, 91 93 2ent			77074
								23636
34/65						24057	24057	478172
								5018084
21/65		Kuchis Agency Supply Dispersibility		179	2442			40982087
00		Comm. D. Tax WTTAT R 179		1	2443			731823
21/65						24057	24057	1806781198
								5978172168
11/65		Uttr 2330 Wb.						3
		Cash Bank Wb - 31/3/20						4
								7
11/65						24057	24057	1806780468
								1806781168
04/65		CIG funds regard follow 59 use 1935						2063552
								2063552
						24057	24057	1800425246
04/65								1806780468

Charulady - Nasma Cheloni (R 67)

2 July 2020

Appendix 1(2)

REPUBLIC OF KENYA
THE NATIONAL TREASURY

Telephone (0164) 31486
When replying please quote
Ref. N0.



National Subcounty Treasury
Imenti North Subcounty
P.O. Box 180
MERU


Ref. MOF/MC/DT/7/76/120

9th July, 2020

The Project Manager
UTaNRMP
P.O. Box 996
EMBU

BANK RECONCILIATION STATEMENT FOR THE MONTH OF JUNE 2020
UTaNRMP (IFAD) A/C 01141418943000 AT CO-OP BANK MERU BRANCH

Forwarded please find the above statement duly balanced as at the close of business on 30th June, 2020 for your necessary action.


JANE W. MUHARI
NATIONAL SUB COUNTY ACCOUNTANT
IMENTI NORTH SUBCOUNTY

c.c
Director General Accounting Services
The National Treasury
P.O. Box 30007 - 00100
NAIROBI

The Director
KENAO – Embu Hub
P.O. Box 113
EMBU

Sub-County Internal Auditor
Imenti North Sub-County

Project Co-ordinator
UTaNRMP
Meru County

REPUBLIC OF KENYA

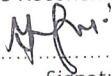
BANK RECONCILIATION

As at.....30.6.2020 Station.....IMENTI NORTH

A/c No. 01141418943000 Upper Tana (Ifad)

	<u>Sh.</u>	<u>Sh.</u>	<u>Sh.</u>
Balance as per Bank Certificate			1,217,218.11
Less			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)			1,218,273.00
2. Receipts in Bank Statement not yet recorded in Cash Book			nil
Add			
3. Payments in Bank Statement not yet recorded in Cash Book			1,055.00
4. Receipts in Cash Book not yet recorded in Bank Statement			nil
Bank Balance as per Cash Book			0.11

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


.....
Signature

THE NATIONAL SOCIAL SECURITY FUND
KENT
.....
Designation

9.7.20
.....
Date



CERTIFICATE OF BALANCE

Branch MERU Date 9/7/2020

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) UPPER TANA NATURAL RESOURCES (IAD) LOAN A/C

A/C No.

0	1	1	4	1	4	1	8	9	4	3	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30/6/2020

Amount to Kshs. 1,217,218/11 02

Amount in words: KSHS. ONE MILLION TWO HUNDRES

SEVENTEEN THOUSAND TWO HUNDRES EIGHTEEN
CENTS ELEVEN ONLY.

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
MERU BRANCH

[Signature]
.....Service Manager
Authorised Signatory
[Signature] KBB

PAYMENTS

52

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
Peter Mwangi	1110200102-2210303	005	437			22255	
Keeru Mwangi	" 2210303	005	438			70000	
Cpa Wanjau	" 2211301	004	439			1055	
CPCU Wanjau	" 2211301	005	440				690
						93800	690
						1011.30	11
						94321.30	690.11

Appendix 1 (M)

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

As at....30.06.2020

Station..... MERU SOUTH

UPPERTANA SPANISH

ACCOUNT No. 01141571141901 CO-OP CHUKA BRANCH

	<u>Sh.</u>	<u>Sh.</u>	<u>Sh.</u>
Balance as per Bank Certificate			1,806,757.15
<i>Less</i>			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)	1,324,891.00		-
2. Receipts in Bank Statement not yet recorded in Cash Book	-		1,324,891.00
<i>Add</i>			
3. Payments in Bank Statement not yet recorded in Cash Book	-		-
4. Receipts in Cash Book not yet recorded in Bank Statement	49,950.00		49,950.00
Bank Balance as per Cash Book			531,816.15

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


.....
Signature

THE NATIONAL SUB-COUNTY
.....
ACCOUNTANT.....
MERU SOUTH CHUKA
Designation

6/7/2020
.....
Date

**1.PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT
UNPRESENTED CHEQUES**

DATE	DETAILS	CHQ No.	AMOUNT
27.02.2020	BEAM TYRES	319	17,297.00
30.06.2020	BANK CHARGES		1,200.00
30.06.2020	JUNIPERUS CO	338	699,944.00
30.06.2020	MUGAKAR INVESTMENT	339	44,166.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES		834.00
30.06.2020	DEMINIC STATIONERS	341	13,165.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES	342	235.00
30.06.2020	MUGAKAR INVESTMENT	343	68,703.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES	344	1,297.00
30.06.2020	BEAM TYRES	348	182,343.00
30.06.2020	MOTO RANGI	349	3,257.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES	350	130,617.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES	351	2,333.00
30.06.2020	SURVO GENERAL WORKS	352	107,472.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES	353	2,028.00
30.06.2020	DEMINIC STATIONERS	335	49,122.00
30.06.2020	COMMISSIONER OF DOMESTIC TAXES	336	878.00
TOTAL			1,324,891.00

2.RECEIPT IN BANK STATEMENT NOT IN CASHBOOK

DATE	DETAILS	AMOUNT
Total		-

3.PAYMENT IN THE BANK STAMENT NOT YET RECORDED IN THE CASHBOOK

DATE	DETAILS	AMOUNT
TOTAL		-

4.RECEIPT CASHBOOK NOT YET RECORDED IN BANK STATEMENT.

DATE	DETAILS	CHEQUE NO	AMOUNT
30.06.2020	UPPER TANA SPANISH	2,255.00	49,950.00
Total			49,950.00

MERU SOUTH - CHUKA
 MERU SOUTH - CHUKA



Statement Date 01-Jul-20
 Statement Period 01-Jul-19 to 30-Jun-20
 Page Page 9 of 9

UPPER TANA NATURAL RESOURCES MNT PROJE

Branch CHUKA BRANCH
 Branch Code 00011018
 Contact Details
 Tel

Account No	01141571141901
Account Description	UTaNRMP-SPANISH TRUST FUND
Currency	KES

DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
04-May-20	CHEQUE NO: 299 KRA 4157114190	BPWR	04-May-20	1,079.00		3,241,096.15 CR
07-May-20	CHQ NUMBER 000330	SVR	07-May-20	285,480.00		2,955,616.15 CR
09-May-20	CHEQUE NO: 297 KRA 4157114190	BPWR	19-May-20	227.00		2,955,389.15 CR
19-May-20	CHEQUE NO: 333 RWIGI KM CONSTRUCTION 4157114190	BPWR	19-May-20	225,569.00		2,729,820.15 CR
19-May-20	CHEQUE NO: 331 UPPER TANA NASTURAL 4157114190	BPWR	19-May-20	297,596.00		2,432,224.15 CR
19-May-20	CHEQUE NO: 332 UPPER TANA NATURAL 4157114190	BPWR	19-May-20	213,880.00		2,218,344.15 CR
29-May-20	CHQ NUMBER 000334	SVR	29-May-20	88,486.00		2,129,858.15 CR
08-Jun-20	IN HOUSE CHQ NO 000296 GEMU FILLING	SVR	08-Jun-20	451.00		2,129,407.15 CR
26-Jun-20	CHEQUE NO: 337 JOHN KIRITU MAINA 4157114190	BPWR	26-Jun-20	322,650.00		1,806,757.15 CR
	TOTAL VALUE			27,169,028.00	5,143,439.00	
CLEAR BALANCE AS ON 01-Jul-20						1,806,757.15 CR
BOOK BALANCE AS ON 01-Jul-20						1,806,757.15 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 21-Apr-15

THE NATIONAL SUB-COUNTY
 ACCOUNTANT
 MERU SOUTH-CHUKA

PAYMENTS

cts.	Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
		moto sany - 222010		336	31	350	21306172		
		VAT			✓	351	223332		432950
		Surogen works - 2211201		304	32	352	21100002		
		----- 2211201		303	33	353	2170002		
		----- 2211201		302	34	✓	2215002		
		----- 2211201		301	35	✓	340002		
		----- 2211201		241	36	✓	260002		
		VAT				353			107472
		manager Coop Bank - 2211301		328	37	Charges			2022
		Nattan najari - 2210303		342	38	Cash	262502		1061
		Richard Arunga - 2210201		291	39	---	265002		
		John maina - 2210701		365	40	---	2390002		
		John maina - 2210706		366	41	✓	280002		
		John maina - 2210701		367	42	---	2468002		
		Cash deposit Bslip			C	slip	223502		
		Cash deposit Bslip			C	Bslip	244002		
		John maina - 2210710 - 368		403	---	Cash	2488002		
		John maina - 2210710 - 383		44	---	---	285002		
		John maina - 2210701 - 386		45	---	---	260002		
1921/15							3409002	25801052	
1921/15							NIL	25318162	15
							3409002	21119211	15
812/15		Replacement Juniperus v. 28		338	354	354	26789442		
514/15		VAT 3%			C	355	2210002		6999442
160/15									6999442
160/15									5318162
									2317602

11/2020

11/2020

NIK
 NIK
 Vireen W. Mwananyika
 John K. Njuki
 GRACE M. M. M. M. M.

REPUBLIC OF KENYA
BANK RECONCILIATION

As at.... 30.06.2020

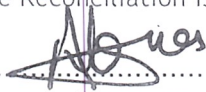
Station..... MERU SOUTH

UPPER TANA (IFAD)

ACCOUNT No 01141571141900 CHUKA BRANCH

	<u>Sh.</u>	<u>Sh.</u>	<u>Sh.</u>
Balance as per Bank Certificate			2,428,488.74
<i>Less</i>			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)	2,372,483.00		-
2. Receipts in Bank Statement not yet recorded in Cash Book	-		2,372,483.00
<i>Add</i>			
3. Payments in Bank Statement not yet recorded in Cash Book	2,900.00		-
4. Receipts in Cash Book not yet recorded in Bank Statement	-		2,900.00
Bank Balance as per Cash Book			58,905.74

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


.....
Signature

THE NATIONAL SUB-COUNTY
ACCOUNTANT
.....
Designation
MERU SOUTH CHUKA


.....
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

UNPRESENTED CHEQUES

DATE	DETAILS	CHQ No.	
31.10.2019	ALEX KINORO	2154	6,000.00
31.10.2019	JATEL COMMUNICATIONS	2156	4,741.00
27.01.2020	VAT	2157	38,512.00
27.01.2020	VAT	2158	38,512.00
11.05.2020	GULF HOLDING	2055	19,629.00
20.06.2020	VAT	2093	574.00
20.06.2020	DANIEL KAMARU	2101	12,000.00
20.06.2020	ISAAC RUGENDO	2102	20,700.00
20.06.2020	ROSE KUBAI	2103	31,200.00
20.06.2020	HELLEN MUTHANGI	2104	10,400.00
20.06.2020	CATHERINE WANJA	2105	8,250.00
20.06.2020	LILIAN OLUNGA	2106	1,500.00
20.06.2020	SALOME NYAGA	2107	7,000.00
20.06.2020	MARTIN MUTUMA	2108	500.00
20.06.2020	DEMINIC STATIONERS	2109	19,649.00
20.06.2020	VAT	2110	351.00
20.06.2020	DEMINIC STATIONERS	2111	9,824.00
20.06.2020	VAT	2112	176.00
20.06.2020	BEAM TYRES	2113	47,157.00
20.06.2020	VAT	2114	843.00
20.06.2020	DEMINIC STATIONERS	2115	9,824.00
20.06.2020	VAT	2116	176.00
20.06.2020	GULF ENERGY	2117	14,722.00
20.06.2020	VAT	2118	278.00
20.06.2020	RODAH NJAGI	2127	23,400.00
20.06.2020	DANIEL KAMARU KAILOKI	2128	6,000.00
25.06.2020	GEOFREY SOI	2130	10,400.00
25.06.2020	KENNEDY MICHEU	2131	8,400.00
25.06.2020	DANCAN BUNDI	2132	20,100.00
25.06.2020	PAUL LUGU	2133	32,000.00
25.06.2020	ADIEL NJAGI	2134	12,750.00
25.06.2020	JOSPHAT KIRIMA	2135	16,800.00
25.06.2020	TOYOTA KENYA	2136	36,501.00
25.06.2020	VAT	2146	652.00
25.06.2020	TOYOTA KENYA	2138	12,071.00
25.06.2020	VAT	2139	216.00
25.06.2020	TOYOTA KENYA	2140	12,071.00
25.06.2020	VAT	2141	216.00
25.06.2020	GEMU FILLING STATION	2142	9,814.00
25.06.2020	VAT	2143	186.00

THE ACCOUNTANT
MERU SOUTH - CHUKA

25.06.2020	TOYOTA KENYA	2149	36,501.00
25.06.2020	VAT	2150	652.00
30.06.2020	SALOME MWARI	2162	10,500.00
30.06.2020	ANNRITA MUKWANJERU	2163	69,600.00
30.06.2020	CHUKA TARMLINE	2164	254,710.00
30.06.2020	DEMINIC STATIONERS	2165	69,597.00
30.06.2020	VAT	2166	1,243.00
30.06.2020	DEMINIC STATIONERS	2167	31,929.00
30.06.2020	VAT	2168	571.00
30.06.2020	MUGAKAR INVESTMENTS	2169	38,591.00
30.06.2020	VAT	2170	729.00
30.06.2020	PLAN AND TREND	2172	4,907.00
30.06.2020	VAT	2173	93.00
30.06.2020	GEMU FILLING STATION	2174	40,731.00
30.06.2020	VAT	2175	769.00
30.06.2020	PLAN AND TREND	2178	9,814.00
30.06.2020	VAT	2179	186.00
30.06.2020	PLAN AND TREND	2180	37,296.00
30.06.2020	VAT	2181	704.00
30.06.2020	PLAN AND TREND	2182	19,629.00
30.06.2020	VAT	2183	371.00
30.06.2020	DEMINIC STATIONERS	2184	10,502.00
30.06.2020	VAT	2185	188.00
30.06.2020	MUGAKAR INVESTMENTS	2254	64,071.00
30.06.2020	VAT	2187	1,209.00
30.06.2020	GEMU FILLING STATION	2188	9,814.00
30.06.2020	VAT	2189	186.00
30.06.2020	MUGAKAR INVESTMENTS	2190	54,472.00
30.06.2020	VAT	2191	1,028.00
30.06.2020	ELIPHAS NJERU	2192	70,000.00
30.06.2020	MARTIN MWIRIGI	2195	11,200.00
30.06.2020	RICHARD ARUNGA	2196	8,970.00
30.06.2020	GEOFREY SOI	2197	3,500.00
30.06.2020	KENNEDY MBAE	2198	4,200.00
30.06.2020	HUMPRAY MAOTA	2199	5,200.00
30.06.2020	JOEL GITONGA	2200	2,000.00
30.06.2020	SALOME MWARI	2201	3,500.00
30.06.2020	ABEL KIMUTAI CHEROP	2202	4,000.00
30.06.2020	MUGAKAR INVESTMENTS	2203	53,981.00
30.06.2020	VAT	2204	1,019.00
30.06.2020	MUGAKAR INVESTMENTS	2205	29,444.00
30.06.2020	VAT	2206	556.00
30.06.2020	MUGAKAR INVESTMENTS	2207	142,314.00
30.06.2020	VAT	2208	2,686.00

30.06.2020	MUGAKAR INVESTMENTS	2209	18,157.00
30.06.2020	VAT	2210	343.00
30.06.2020	MUGAKAR INVESTMENTS	2211	29,444.00
30.06.2020	VAT	2212	556.00
30.06.2020	MUGAKAR INVESTMENTS	2213	82,837.00
30.06.2020	VAT	2214	1,563.00
30.06.2020	MUGAKAR INVESTMENTS	2215	43,185.00
30.06.2020	VAT	2216	815.00
30.06.2020	DEMINIC STATIONERS	2217	10,502.00
30.06.2020	VAT	2218	188.00
30.06.2020	DEMINIC STATIONERS	2219	18,126.00
30.06.2020	VAT	2220	324.00
30.06.2020	DEMINIC STATIONERS	2221	8,326.00
30.06.2020	VAT	2222	149.00
30.06.2020	DEMINIC STATIONERS	2224	2,259.00
30.06.2020	VAT	2225	41.00
30.06.2020	DEMINIC STATIONERS	2226	98,638.00
30.06.2020	VAT	2227	1,762.00
30.06.2020	DEMINIC STATIONERS	2228	26,015.00
30.06.2020	VAT	2229	465.00
30.06.2020	DEMINIC STATIONERS	2230	53,936.00
30.06.2020	VAT	2231	964.00
30.06.2020	PLAN AND TREND	2232	15,703.00
30.06.2020	VAT	2233	297.00
30.06.2020	PLAN AND TREND	2234	4,907.00
30.06.2020	VAT	2235	93.00
30.06.2020	GULF ENERGY	2236	7,361.00
30.06.2020	VAT	2237	139.00
30.06.2020	BELAN ENTERPRISES	2238	21,122.00
30.06.2020	VAT	2239	378.00
30.06.2020	BELAN ENTERPRISES	2240	21,101.00
30.06.2020	VAT	2241	399.00
30.06.2020	GEMU FILLING STATION	2242	44,834.00
30.06.2020	VAT	2243	846.00
30.06.2020	GEMU FILLING STATION	2244	34,351.00
30.06.2020	VAT	2245	649.00
30.06.2020	BEAM TYRES	2248	141,964.00
30.06.2020	VAT	2249	2,536.00
30.06.2020	PLAN AND TREND	2252	9,814.00
30.06.2020	VAT	2253	186.00
30.06.2020	UPPER TANA NATURAL RESOURCE M	2255	49,950.00
	TOTAL		2,372,483.00

THE STATE ACCOUNTANT
MORU SOUTH - CHUKA

Appendix 1(m)

2. RECEIPT IN BANK STATEMENT NOT IN CASHBOOK

DATE	DETAILS	AMOUNT
TOTAL		-

3. PAYMENT IN THE BANK STATEMENT NOT YET RECORDED IN THE CASHBOOK

DATE	DETAILS	AMOUNT
30.06.2020	BANK CHARGES	2900
TOTAL		2,900.00

4. CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	CHEQUE NO	AMOUNT
TOTAL			-

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA

Personal Current Account Statement



Statement Date 01-Jul-20
 Statement Period 01-Jul-19 to 30-Jun-20
 Page Page 19 of 24

UPPER TANA NATURAL RESOURCES MNT PROJEC

Branch CHUKA BRANCH
 Branch Code 00011018
 Contact Details
 Tel

Account No	01141571141900
Account Description	UTaNRMP-IFAD LOAN
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
22-Apr-20	CHQ NUMBER 001977	SVR	22-Apr-20	18,889.00		2,881,482.74 CR
22-Apr-20	CHQ NUMBER 001920	SVR	22-Apr-20	4,722.00		2,876,760.74 CR
22-Apr-20	CHQ NUMBER 001938	SVR	22-Apr-20	185.00		2,876,575.74 CR
29-Apr-20	CHEQUE NO: 2050 SALOME MWARI 4157114190	BPWR	29-Apr-20	19,900.00		2,856,675.74 CR
04-May-20	CHQ NUMBER 002052	SVR	04-May-20	12,283.00		2,844,392.74 CR
04-May-20	CHEQUE NO: 2053 KRA 4157114190	BPWR	04-May-20	216.00		2,844,176.74 CR
07-May-20	CHQ NUMBER 002054	SVR	07-May-20	114,499.00		2,729,677.74 CR
18-May-20	CHEQUE NO: 2073 JACOB KINYUA 4157114190	BPWR	18-May-20	181,345.00		2,548,332.74 CR
19-May-20	CHEQUE NO: 2067 CHEQ 2067 KENNEDY MBAE 4157114190	BPWR	19-May-20	18,000.00		2,530,332.74 CR
19-May-20	331 UPPER TANA NATURAL	BPWR	19-May-20		297,596.00	2,827,928.74 CR
19-May-20	332 UPPER TANA NATURAL	BPWR	19-May-20		213,880.00	3,041,808.74 CR
19-May-20	CHEQUE NO: 2068 RWIGI KM CONSTRUCTION 4157114190	BPWR	19-May-20	554,529.00		2,487,279.74 CR
19-May-20	CHEQUE NO: 2063 SALOME NYAGA 4157114190	BPWR	19-May-20	99,800.00		2,387,479.74 CR
19-May-20	CHEQUE NO: 2051 HUMPHERY MBAE 4157114190	BPWR	19-May-20	10,400.00		2,377,079.74 CR
19-May-20	CHEQUE NO: 2064 AGNES MUTHONI 4157114190	BPWR	19-May-20	20,000.00		2,357,079.74 CR
20-May-20	CHQ NUMBER 002066	SVR	20-May-20	10,000.00		2,347,079.74 CR
21-May-20	CHQ NUMBER 002060	SVR	21-May-20	90,783.00		2,256,296.74 CR
21-May-20	CHQ NUMBER 002065	SVR	21-May-20	10,000.00		2,246,296.74 CR
21-May-20	CHQ NUMBER 002070	SVR	21-May-20	71,940.00		2,174,356.74 CR
22-May-20	CHEQUE NO: 2062 EVANS NKONGE 4157114190	BPWR	22-May-20	37,000.00		2,137,356.74 CR

PAYMENTS

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.	
Abdoh Karani	- 2210303	315 ✓	284	Cash			23400			919	
John maina	- 2210801	362 ✓	285	✓			1500				
John maina	- 2210706	363 ✓	286	✓			11000				
Christine Watta	- 2211102	373 ✓	287	✓			3500				
Samuel Kamau	- 2210303	276 ✓	288	✓			16000				
Munira Bendi	- 2210303	277 ✓	289	✓			149200				
Christine Watta	- 2210201	273 ✓	290				2500				
Richard Amuga	- 2210201	334 ✓	291				13500			10969	
Nathan Njagi	- 2210201	381 ✓	292	Cash			1500				
Upper Tana Natural Resources M. C			2255							49950	
David Kimathi	2211102	382 ✓	293	Cash			200				
							109866		1913814	= 3	
							NIL				57005 = 74
							109866		1972820	= 04	
Payment of ^{Overcast} Correction PV 260 (38776 - 38746)									38746		
							NIL				57405 = 74
							NIL				57405 = 74
							NIL				
							NIL				58905.74
							NIL				58905.74
11/7/2020 Vincent N Mwarungu											
John K Njuki											

Appendix 2-4 (1)



REPUBLIC OF KENYA



Kenya's Best from through its resources



F.O 30

**MINISTRY OF ENVIRONMENT WATER AND NATURAL RESOURCES
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT(UTaNRMP)-KALRO EMBU**

A/C NO.1113204664 KENYA COMMERCIAL BANK EMBU (IFAD /GOK)
BANK RECONCILIATION STATEMENT AS AT 30th JUNE, 2020

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate(IFAD A/c)		58,892.35	
Less			
1. Payments in cashbook not yet recorded in bank statement.			
Unpresented Cheques(list attached)	51,322		
2. Receipts in bank statement not yet recorded in cashbook(bank charges)	Nil	51,322.00	
Add			
3. Payments in bank statement not yet recorded in cashbook(Schedule A)	Nil		
4. Receipts in cashbook not yet recorded in bank statement.	3,946.65	3,946.65	
Balance as per the cashbook.....	#VALUE!	11,517.00	

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: ACCOUNTANT II

Signature

Date

[Signature]
30/06/2020

Checked By: ACCOUNTANT I

Signature

[Signature]

Authorised By: CEO

Signature

[Signature]
30.6.20

(All schedules are attached herewith)

LIST OF UNPRESENTED CHEQUES AS AT 30TH JUNE 2020

BANK: KCB- EMBU

ACCOUNT NAME: UTaNRMP

ACCOUNT NO: 1113204664

No	Date	Chq. No.	Payee	Amount
1.	10.06.20	001370	Director NSSF	2,322.00
2.	24.06.2020	001377	M/s Murphy Chemicals ltd	49,000.00
			TOTAL	51322.00

KARI REGIONAL RESEARCH CENTRE

All



Last Login: 07.09.2020 | 15:06 |

Account: .1113204664 | KES 1,195,905.35 Period: User Defined From: 01/06/2020 To: 30/06/2020

		Balance At Period Start	Balance At Period End	Total Money Out	Total Money In
		975,530.35	58,892.35	-916,638.00	0.00
Transaction Date	Value Date	Transaction Details	Money Out	Money In	Ledger Balance
16.06.2020	16.06.2020	Inward Cheque Debit CHQ1372 AT-DPC FT201688JPZ	-17,300.00	0.00	358,989.35
16.06.2020	16.06.2020	Inward Cheque Debit CHQ1365 AT-DPC FT20168V7Z6	-160,800.00	0.00	198,189.35
19.06.2020	19.06.2020	Cash Withdrawal CHQ1375 ANDREW MWIRIGI ITIRITHIA	-15,923.00	0.00	182,266.35
25.06.2020	25.06.2020	INHouse CHQ001309 AT-DPC FT20177JM2RB	-11,314.00	0.00	170,952.35
25.06.2020	25.06.2020	INHouse CHQ001364 AT-DPC FT20177Y0BND	-4,236.00	0.00	166,716.35
25.06.2020	25.06.2020	INHouse CHQ001376 AT-DPC FT20177Z2QBC	-2,034.00	0.00	164,682.35
30.06.2020	30.06.2020	INHouse CHQ001371 AT-DPC FT20182RNQ9G	-105,790.00	0.00	58,892.35

10

A maximum of twelve months history can be viewed via this screen. Please use the Electronic Statements option to retrieve other details.



Hello there! My name is Kaycee. I'm your KCB iBank chatbot. How can i help you today?

M Tawwaj

	Date	Particulars	CHD	1	2	3	4	5	6	8
0	1/6/2020	Balance B/F								
1	2/6/2020	Surau member	UD 1365							
2	2	Lay Cacihiwi	UD 1366							
3	2	Indahan ligano	UD 1367							
4	10/6/2020	Director Lathio mada	UD 1368							
5	9/6/2020	Nelly Mawano	UD 1369							
6	10/6/2020	Director NSSF	UD 1370							
7	11/6/2020	W.H.S	UD 1371							
8	2	Tonari Njagi	UD 1372							
9	16/6/2020	Director NSSF	UD 1373							
10	19/6/2020	Director KAPAO mada	UD 1374							
11	2	Director NSSF	UD 1375							
12	24/6/2020	Membery Clement	UD 1376							
13	2	Director Lathio mada	UD 1377							
14	30/6/2020	Director NSSF	UD 1378							
15	2	Director Lathio mada	UD 1379							
16	21	Director Kalam Saka	UD 1380							
17	21	Director Kalam Saka	UD 1381							
18	21	Director Kalam Saka	UD 1382							
19	21	Director Kalam Saka	UD 1383							
20	21	Director Kalam Saka	UD 1384							
21	21	Director Kalam Saka	UD 1385							
22	21	Director Kalam Saka	UD 1386							
23	21	Director Kalam Saka	UD 1387							
24	21	Director Kalam Saka	UD 1388							
25	21	Director Kalam Saka	UD 1389							

Handwritten signatures and initials, including a large signature that appears to be 'M Tawwaj' and other smaller initials.

Handwritten numbers: 24488 =, 3283 =, 888 =, 2946.65

Handwritten numbers: 11,517 =

Handwritten numbers: 189,712 -35, 187,590 -35, 81,600 -35, 64,300 -35, 35,662 -25, 23,787 -25, 2034 =, 2,205 -25, 2,280 -25, 20,360 -35, 4,277 -25, 757085, 7858.85, 11,517 =

Handwritten numbers: 160,800 =, 120,300 =, 118,800 =, 248,119 =, 20,550 =, 23,22 =, 187,590 -35, 105,750 =, 17,300 =, 24,688 =, 15928 =, 2034 =, 2,205 -25, 2,280 -25, 20,360 -35, 4,277 -25, 757085, 7858.85, 11,517 =

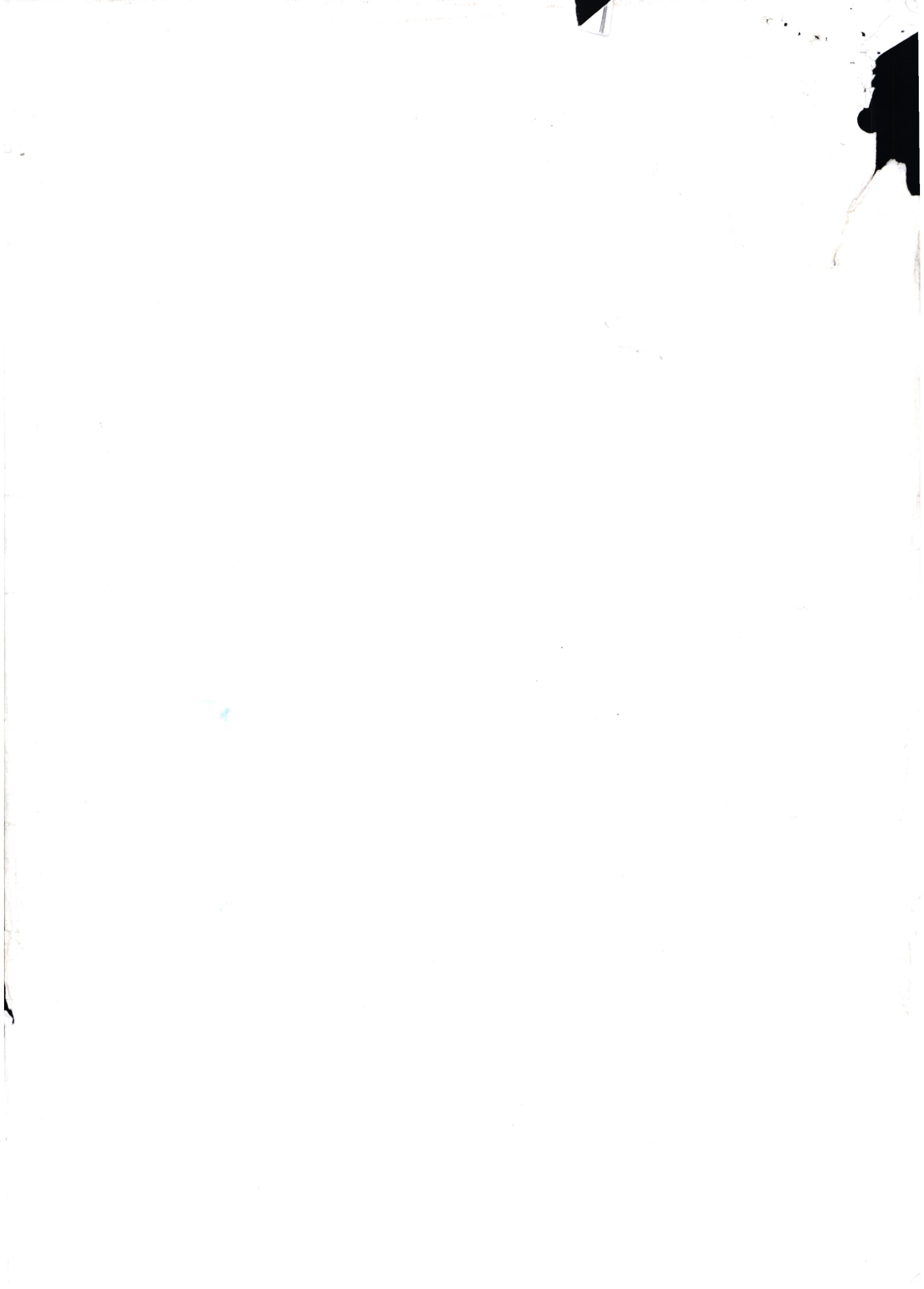
Handwritten numbers: 835,031 -B5, 698,231 -35, 572,931 -35, 459,131 -35, 210,612 -35, 189,712 -35, 187,590 -35, 81,600 -35, 64,300 -35, 35,662 -25, 23,787 -25, 2034 =, 2,205 -25, 2,280 -25, 20,360 -35, 4,277 -25, 757085, 7858.85, 11,517 =

Handwritten numbers: 24488 =, 3283 =, 888 =, 2946.65

Handwritten numbers: 11,517 =

Handwritten numbers: 24488 =, 3283 =, 888 =, 2946.65

Handwritten numbers: 11,517 =



PAYMENTS

40

F.O. 26 (Small)

m Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
	Kenia Rural Project			1142						
	Kenia Rural Project			1143						
	Kenia Rural Project			1153						
	Kenia Rural Project			1188	76998000					
				279	76998000					
							7115428205		71309718645	
							WIL		735390800	
							7115428245		7162070000	
							7115428245		7162070000	
							7115428245		7162070000	
							7115428245		7162070000	

WIL
 7/11/54

REPUBLIC OF KENYA
UPPERTANA RESOURCE MANAGEMENT (SPANISH)
BANK RECONCILIATION

Appendix (i)

AS AT 30/06/2020

Station Embu West

A/C 01141408111400

Balance as per bank certificate

Less-

1 payment in cash book
not yet recorded in bank statement
(unpresented cheques)

2 Receipts in bank statement
not recorded in cash book

Add-

3 Payment in Bank Statement not yet recorded
in Cash Book

4 Receipts in the cash book not recorded in the bank statement

Bank Balance as per Cash Book

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

[Signature]
Signature

District Accountant
Designation

EMBU WEST
Box 1830 - 6010

13/07/2020
Date

Shs	cts
1,832,484.20	
1,681,804.00	
50.00	
-	
4,000.00	
154,630.20	154,630.20

COL 1 PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE No.	Date	PAYEE	AMOUNT Sh.	CHEQUE No.	DATE	PAYEE	AMOUNT SHs
97	13/1/20	cdt	82,216.00				
100	03/06/2020	cdt	51,068.00				
102	30/6/20	coop bank	1,446,480.00				
103	30/6/20	cdt	25,830.00				
104	30/6/20	justin ireri	73,660.00				
	30/6/20	bank charges	2,550.00				
104	30/6/20						
						sub total	-
		subtotal	1,681,804.00			Total	1,681,804.00

RECEIPTS IN THE BANK STATEMENT NOT YET RECORDED IN THE CASH BOOK

COLUMN 2

DATE	DETAIL	AMOUNT	DATE	DETAIL	AMOUNT
29/11/18	cash deposit	50.00			
		50.00			

column 3: payment in bank statement not yet recorded I cash book

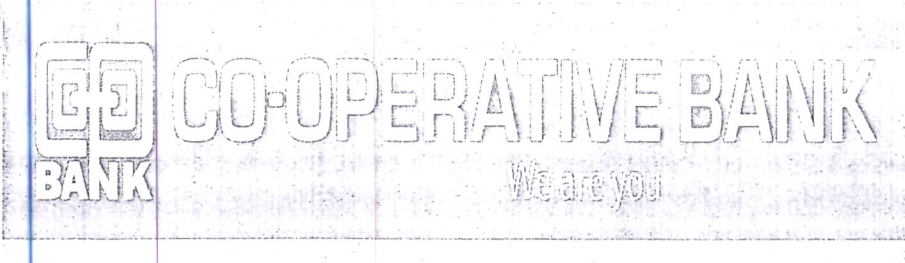
colmn 4. Receipts in the cash book not recorded in the bank statement

date	detail	amount	DATE	DETAIL	AMOUNT
			30/6/20	cash banked	4,000.00
				total	4,000.00
	total	-			

Prepared by JOSEPH -----DATE-----

checked by -----DATE-----

Personal Current Account Statement



Statement Date 02-Jul-20
 Statement Period 01-Jun-20 to 02-Jul-20
 Page Page 1 of 1

UPPER TANA NAT RESORCES MGMT PROJECT

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

Account No	01141408111400
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

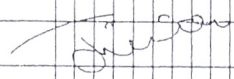



TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-20	Brought forward Balance					1,832,484.20 CR 0.00
CLEAR BALANCE AS ON 02-Jul-20						1,832,484.20 CR
BOOK BALANCE AS ON 02-Jul-20						1,832,484.20 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 23-Apr-15

Date	To Whom Paid	Description of Payment	Allocation	Sh	Cts	Sh	Cts	Sh	Cts
10/20/15	D/A Bank charges	-2211301	22	1000					10000
10/20/15	Bank charges	-2210201	23	0100					73000
									80000
								4000	15003000
								4000	23129000
10/20/15	Bank	Cash to Bank						4000	
								4000	
								200	15003000-200
								2000	15003000

BOARD OF SURVEY

- CHAIRMAN: JOSEPH N. NDAJIB 
- MEMBER: JACQUELINE NATHON NUGO 
- MEMBER: DAVID NJORGE MUKUNA 
- MEMBER: DAYLINE NKUNGE NUNDA 

UNPRESENTED CHEQUES JUNE 2020

NO	DATE	PAYEE	AMOUNT
1511	30/6/20	CIT	2,106.00
1516	30/6/20	reuben muigai	240,450.00
1517	30/6/20	julia kamau	72,090.00
1518	30/6/20	rufus murithi	1,680.00
1519	30/6/20	rose wnjiru	180,650.00
1520	30/6/20	fridah kanario	7,660.00
1521	30/6/20	njue w nyaga	26,220.00
1522	30/6/20	alphaxard mureithi	9,840.00
1523	30/6/20	alphaxard mureithi	9,440.00
1524	30/6/20	karuku gathogo	164,050.00
1525	30/6/20	jackline mutende	106,400.00
1526	30/6/20	lusalla kigutu	3,420.00
1527	30/6/20	bridget wanjiru	73,080.00
1528	30/6/20	jane daudi	20,500.00
1529	30/6/20	s n macharia	10,500.00
1530	30/6/20	josephine n njuki	11,900.00
1531	30/6/20	dionisia m njeru	10,000.00
1532	30/6/20	dionisia m njeru	11,900.00
1533	30/6/20	paluma ltd	58,889.00
1534	30/6/20	CIT	1,111.00
1535	30/6/20	josephine n njuki	10,000.00
1536	30/6/20	lusalla kigutu	15,075.00
1537	30/6/20	paluma ltd	98,148.00
1538	30/6/20	CIT	1,852.00
1539	30/6/20	paluma ltd	29,444.00
1540	30/6/20	CIT	556.00
1541	30/6/20	quick kobil	230,647.00
1542	30/6/20	CIT	4,352.00
1543	30/6/20	paluma ltd	68,704.00
1544	30/6/20	CIT	1,296.00
1545	30/6/20	startlite m garage	25,648.00
1546	30/6/20	CIT	458.00
1549	30/6/20	sir henry auto spares	63,860.00
1548	30/6/20	CIT	1,140.00
1550	30/6/20	mago venor	105,908.00
1551	30/6/20	CIT	1,892.00
1552	30/6/20	julia kamau	58,800.00
1553	30/6/20	samuel kirigi	11,900.00
1554	30/6/20	jeffchem ltd	60,900.00
1555	30/6/20	silas macharia	23,300.00
1556	30/6/20	edwin murithi	13,680.00
1557	30/6/20	alex munyi	19,600.00

Appendix 1 (U)

REPUBLIC OF KENYA
UPPERTANA RESOURCE MANAGEMENT PROJECT(IFAD)
BANK RECONCILIATION

AS AT 30/06/2020

Station Embu West

A/C 01141408115800

	Shs	cts
Balance as per bank certificate	7,161,446.75	
Less-		
1 payment in cash book not yet recorded in bank statement (unpresented cheques)	7,160,777.83	
2 Receipts in bank statement not recorded in cash book	-	
Add-		
3 Payment in Bank Statement not yet recorded in Cash Book	1,440.00	
4 Receipts in the cash book not recorded in the bank statement	2.10	
Bank Balance as per Cash Book	2,111.02	2,111.02

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


Signature

District Accountant
Designation

THE NATIONAL SUB-COUNTY ACCOUNTANT

EMBU WEST

Box 1330 - 60100

Date 13/07/2020

COL 1 PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE No.	Date	PAYEE	AMOUNT Sh.	CHEQUE No.	DATE	PAYEE	AMOUNT
				1486	16/6/20	e m njeru	3,670.00
672	25/1/19	CIT	387.00	1490	16/6/20	lawrence muriuki	6,973.00
831	14/2/19	cb-24996.48 bs-24996.45	0.03	1492	16/6/20	david gichovi	6,973.00
679	4/2/2019	mercy k mchangi	7,748.80	1505	16/6/20	felix rugendo	6,973.00
1191	30/6/19	CIT	6,672.00	1509	16/6/20	denis kamau	6,973.00
1215	23/10/19	new uhuru garage	33,330.00	1498	17/6/20	CIT	1,628.00
1237	31/10/19	new uhuru garage	36,713.00	1514	30/6/20	toyota kenya	139,762.00
1257	22/11/19	CIT	2,778.00	1515	30/6/20	CIT	2,496.00
1259	22/11/19	CIT	1,389.00	1512	30/6/20	paluma ltd	251,350.00
1308	13/12/19	CIT	3,889.00	1513	30/6/20	CIT	4,743.00
1327	27/1/20	CIT	387.00	1510	30/6/20	automodel motor	117,914.00
1359	2/3/2020	CIT	1,417.00			attached	6,497,736.00
1360	2/3/2020	CIT	2,778.00				7,047,191.00
1417	21/5/20	CIT	1,372.00			SUB TOTAL	113,586.83
1446	12/6/2020	CIT	648.00				
1449	12/6/2020	CIT	132.00			TOTAL	7,160,777.83
1468	16/6/20	t m mwangi	6,973.00				
1470	16/6/20	p n njeru	3,670.00				
1471	16/6/20	p m murage	3,303.00				
		Total	113,586.83				

COLUMN 2 RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

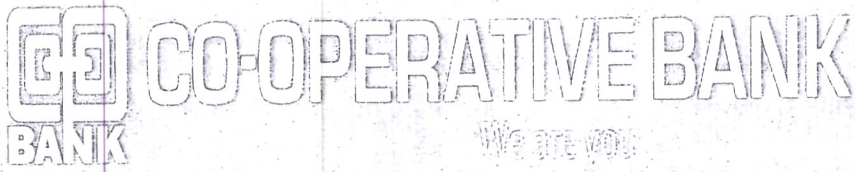
DATE	DETAIL	AMOUNT	DATE	DETAIL	AMOUNT
	TOTAL				

column 3; payment in bank statement not yet recorded I cash book column 4. Receipts in the cash book not recorded in the bank statement

date	detail	amount	DATE	DETAIL	AMOUNT
30/6/19	bank charges	1,440.00	8/2/2019	cheq 706	0.30
			8/2/2019	cheq 714	0.20
			5/2/2019	c/b overcast	1.60
	total	1,440.00			2.10

1561	30/6/20	coop bank jufex	2,051,786.00
1562	30/6/20	CIT	36,639.00
1564	30/6/20	daniel mwangi	14,000.00
1565	30/6/20	lucy m njoka	16,380.00
1566	30/6/20	jackline mutende	7,500.00
1567	30/6/20	patrick m k	14,000.00
1568	30/6/20	jackline mutende	15,000.00
1570	30/6/20	conservation solution	682,822.00
1571	30/6/20	CIT	12,193.00
1572	30/6/20	conservation solution	685,769.00
1573	30/6/20	CIT	12,246.00
1574	30/6/20	intergrated foresty	687,228.00
1575	30/6/20	CIT	12,272.00
1576	30/6/20	lalji ramji	9,815.00
1577	30/6/20	CIT	185.00
1578	30/6/20	jackline mutende	27,500.00
1579	30/6/20	p m munyi	343,355.00
		Total	6,497,736.00

onal Current Account Statement



Statement Date 02-Jul-20
 Statement Period 01-Jun-20 to 01-Jul-20
 Page Page 5 of 5

UPPER TANA NAT RESOURCES MGMT PROJEC

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

Account No	01141408115800
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
30-Jun-20	CHEQUE NO: 1463 PHYLIS NJOKI 4140811580	BPWR	30-Jun-20	3,303.00		7,182,732.75 CR
30-Jun-20	CHEQUE NO: 1483 LUCY KAGENI 4140811580	BPWR	30-Jun-20	6,973.00		7,175,759.75 CR
30-Jun-20	CHEQUE NO: 1462 JOSPHINE WAKIO NJUE 4140811580	BPWR	30-Jun-20	3,303.00		7,172,456.75 CR
30-Jun-20	CHEQUE NO: 1480 ANN MUTHONI NJUE 4140811580	BPWR	30-Jun-20	3,670.00		7,168,786.75 CR
30-Jun-20	CHEQUE NO: 1479 BASILIO RUTERE KARANI 4140811580	BPWR	30-Jun-20	3,670.00		7,165,116.75 CR
30-Jun-20	CHEQUE NO: 1476 LAWRENCIA-MUTHONI MUGO 4140811580	BPWR	30-Jun-20	3,670.00		7,161,446.75 CR
01-Jul-20	CHQ NUMBER 001505	SVR	01-Jul-20	6,973.00		7,154,473.75 CR
01-Jul-20	CHQ NUMBER 001509	SVR	01-Jul-20	6,973.00		7,147,500.75 CR
	TOTAL VALUE			2,110,987.00	7,025,000.00	
	CLEAR BALANCE AS ON 02-Jul-20					7,143,830.75 CR
	BOOK BALANCE AS ON 02-Jul-20					7,143,830.75 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 23-Apr-15

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

PAYMENTS

73

F.O. 26 (Small)

No.	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. ets.	Sh. ets.	Sh. ets.
300020	District Accountant	2220101		301	8/c			10,000/-
	Lady Mathoni njiru	-221023		302			29100/-	
	William M. Mwangi	-221050	356	303			16750/-	
	CPC contractor	-222010	3	304			10500/-	
	William M. Mwangi	-2210501	391	305			46200/-	
	County Project Contractor	-2220101		306			13000/-	
	John M. Kenani	221031	379	307			18920/-	
	Agnes M. Muthira	-2210303	370	308			42320/-	
	William M. Mwangi	-2210301	372	309			18920/-	
	Eric Mwangi	-2210303	378	310			2800/-	
	Peter Kibet	-2210303	379	311			5600/-	
	County Project Contractor	-2210201	381	312		10000/-		
	" " "	-2110556	382	313		7840/-		
	" " "	-221101	383	314		12160/-	30000/-	
	County Project Contractor	-221101	385	315		15000/-		
	" " "	-2210201	386	316		10000/-		
	" " "	2110586	387	317		5000/-	30000/-	
	County Project Contractor	2220101		318			9600/-	
	" " "	2110586		319			26200/-	
	Agnes M. Muthira	-2210303	396	320			21000/-	
	John M. Kenani	-2210201		321			9000/-	
	Alex Mwangi	-2210201	367	322			50000/-	
	John Kenani	-2210201	394	323			16600/-	
	County Project Contractor	-2110202	268	324			18384/-	
	" " "	2210202	286	325			14665/-	
	" " "	2110586	327	326			10806/-	
	Patrick M. Mwangi	CAF			1579			343355/-
						460165/-		353355/-
						N/C		211102/-
						460165/-		355466.02

REPUBLIC OF KENYA

THE NATIONAL TREASURY

Telephone (0164) 31486
When replying please quote
Ref. N0.



National Subcounty Treasury
Imenti North Subcounty
P.O. Box 180
MERU

Ref. MOF/MC/DT/7/76/100

9th July, 2020

The Project Manager
UTaNRMP
P.O. Box 996
EMBU

BANK RECONCILIATION STATEMENT FOR THE MONTH OF JUNE 2020
UTaNRMP (SPANISH) A/C 01141418943001 AT CO-OP BANK MERU BRANCH

Forwarded please find the above statement duly balanced as at the close of business on 30th June, 2020 for your necessary action.


JANE W. MUHARI
NATIONAL SUB COUNTY ACCOUNTANT
IMENTI NORTH SUBCOUNTY

c.c
Director General Accounting Services
The National Treasury
P.O. Box 30007 - 00100
NAIROBI

The Director
KENAO – Embu Hub
P.O. Box 113
EMBU

Sub-County Internal Auditor
Imenti North Sub-County

Project Co-ordinator
UTaNRMP
Meru County

Appendix 1 (1)

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

As at.....30.6.2020 Station.....IMENTI NORTH

A/c No.11418943001 Upper Tana (Spanish)

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			37,502.97
Less			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)			36,408.00
2. Receipts in Bank Statement not yet recorded in Cash Book			nil
Add			
3. Payments in Bank Statement not yet recorded in Cash Book			nil
4. Receipts in Cash Book not yet recorded in Bank Statement			nil
Bank Balance as per Cash Book			1,094.97

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

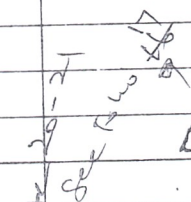
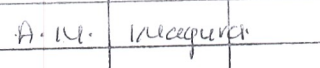

Signature

THE NATIONAL AIR-COUNTY
OFFICE
IMENTI NORTH
P.O. BOX 180-50200
MERRI

9.7.20
Date

PAYMENTS

No.	To Whom Paid	Description of Payment	Allocation	Voucher No.	Check No.	Sh. cts.	Sh. cts.	Sh. cts.
	Totals of						446125=	1554149715
460	KRA		3110504	352				44773=
1466	Project coordinator	Retention		11				255208=
1466	Comm. of income tax			352				67160=
1488	Geophysics Engineering		3110504	353		267714=		3143011=
1488	KRA		1	353				64406=
1488	Project coordinator	Retention		353				367111A=
1488	Comm. of Income Tax			353				96609=
1498	Toyota Kenya		2220101	354		27565=		24137=
1498	KRA		11	354				434=
1506	Astral Petrol Station		221201	355		37973=		39238=
1506	KRA		11	355				740=
1492	Samuru Prospector		3110504	356		77000=		742921=
1492	KRA		11	356				20447=
1492	Comm. of Income Tax		11	356				13632=
	Cancelled			357				289667=
1499	Tangerine Auto Wash		2211022	357		27854=		289667=
	KRA		2211023	357		28966=		5173=
1514	Dunby w. Gathwa		2210801	358				7100=
1478	Lowest. Gen Store		2211027	359				276888=
1515	James F.K. Mwa		2210801	360				10500=
1517	Joel Mboyo		2210801	361				8400=
1519	Samuel Mwangi		2210801	362				8400=
1518	Grace w. Kwani		2210801	363				14000=
1416	Prime stewa		2211101	364		22200=		46670=
1417	Prime stewa		2211101	364		25000=		16735=
	KRA			364				830=
1418	Astral P. Station		2211201	365		151000=		127593=
1418	KRA			365				2407=
1416	Prime stewa			366		20300=		46470=
1417	Prime stewa KRA			366		25000=		830=
485						27122118=	446125=	2117780115
488						242245327=	Null	246332765
							446125=	2362848880


 L.M. Mugirra

 A.M. Mwangi

Personal Current Account Statement



Statement Date 30 Jul 20
 Statement Period 01-Jun-20 to 01-Jul-20
 Page Page 5 of 5

UPPER TANA NATURAL RES MGT PROJECT SPANI

Branch MURANGA BRANCH
 Branch Code 00011026
 Contact Details
 Tel

Account No	01141573167101
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
26-Jun-20	CHEQUE NO: 2626 JAMES F K MAINA 4157316710	BPWR	26-Jun-20	29,990.00		25,530,389.80 CR
29-Jun-20	CHQ NUMBER 002597	SVR	29-Jun-20	85,000.00		25,445,389.80 CR
30-Jun-20	CHQ NUMBER 002596	SVR	30-Jun-20	20,480.00		25,424,909.80 CR
30-Jun-20	CHEQUE NO: 2637 SAMUEL M RWIGI 4157316710	BPWR	30-Jun-20	98,000.00		25,326,909.80 CR
01-Jul-20	CHEQUE NO: 2611 PETER MAINGI 4157316710	BPWR	01-Jul-20	4,500.00		25,322,409.80 CR
01-Jul-20	CHEQUE NO: 2638 UPPERTANA SPANISH TRUST 4157316710	BPWR	01-Jul-20	700,000.00		24,622,409.80 CR
01-Jul-20	CHEQUE NO: 2638 UPPERTANA SPANISH TRUST 4157316710	BPWR	01-Jul-20		700,000.00	25,322,409.80 CR
01-Jul-20	CHEQUE NO: 2638 UPPERTANA SPANISH TRUST 4157316710	BPWR	01-Jul-20	700,000.00		24,622,409.80 CR
	TOTAL VALUE			3,110,391.50	24,082,330.00	
	CLEAR BALANCE AS ON 02-Jul-20					24,585,509.80 CR
	BOOK BALANCE AS ON 02-Jul-20					24,585,509.80 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 16-Apr-15

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

C/O
[Handwritten signature]

Date 1st July 2020

Report of the Board of Survey on the Cash and Bank Balances of **Upper Tana-IFAD A/C**
No. 1141573167101 as at the close of business on 30th June 2020

The Board, consisting of – (Names and official titles)

Chairman: Mugiira L. Munene

Member: Anthony N. Wagura

- Assembled at the office of **Sub County Accountant's Office Murang'a East**

At 09.00 am (time) on the 1st July 2020

and the following cash was produced: -

Notes	sh... Nil.....
Sivler	sh.....
Copper	sh.....
Cheque (as per details on reverse)	sh.....
	<u>Nil</u>

It was observed that cheques amounting to Sh. nil cts. nil had been on hand for more that 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 2020

Cash on hand	sh..... Nil.....
Bank Balance	sh... <u>2,403,327.65</u>
TOTAL	sh... <u>2,403,327.65</u>

The Bank Certificate of Balance showed a sum of Sh. **Twenty five Million Three hundred and twenty six thousands nine hundred and nine cts. Eighty.....** (Sh 25,326,909 cts.80) standing to the credit of the account on 30th June 2020.

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

Date: 01/7/2020 **Mugiira L. Munene** Chairman

Date: 01/7/2020 **Anthony N. Wagura** Members of the Board

The Co-operative Bank of Kenya Limited
Muranga Branch
P.O.Box 954-10200 Muranga
Tel: (060) 2030503/4, 2031174
Mobile: 0722 207580, 0734 333314
Fax: (060) 2031173
Muranga
Email: murangabr@co-opbank.co.ke
Ngeka centre

7TH JULY 2020

TO:

COUNTY PROJECT COORDINATOR,
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT,
P.O BOX 304,
MURANGA.

Dear Sir,

RE: CERTIFICATE OF BALANCE

We refer to your letter dated 06/07/2020 requesting us to issue a certificate of balance for the following account as at 30th June 2020.

ACCOUNT NO	Balance as at 30.06.2020
01141573167100	177,807.88 CR
01141573167101	25,326,909.80 CR <i>x ✓</i>

Yours faithfully,



ELIJAH WANGONDU
BRANCH MANAGER





Statement Date 03-Jul-20
 Statement Period 01-Jun-20 to 01-Jul-20
 Page Page 1 of 3

UTaNRMP IFAD

Branch KERUGOYA BRANCH
 Branch Code 00011012
 Contact Details
 Tel

Account No	01141567136200
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-20	Brought forward Balance					1,488,625.44 CR
02-Jun-20	CHEQUE NO: 1753 ANDERSON REX 4156713620	BPWR	02-Jun-20	41,000.00		1,447,625.44 CR
03-Jun-20	CHQ NUMBER 001755	SVR	03-Jun-20	244,421.00		1,203,204.44 CR
03-Jun-20	CHEQUE NO: 1757 WETLINK INTERNATIONAL 4156713620	BPWR	03-Jun-20	178,534.00		1,024,670.44 CR
04-Jun-20	CHQ NUMBER 001756	SVR	04-Jun-20	170,470.00		854,200.44 CR
04-Jun-20	CHEQUE NO: 1738 PARNWELL SIMITU 4156713620	BPWR	04-Jun-20	4,750.00		849,450.44 CR
08-Jun-20	CHEQUE NO: 1752 COMM OF VAT 4156713620	BPWR	08-Jun-20	5,263.00		844,187.44 CR
10-Jun-20	CHQ NUMBER 001754	SVR	10-Jun-20	224,275.00		619,912.44 CR
11-Jun-20	CHEQUE NO: 1761 LYDIAH WNDUNGA 4156713620	BPWR	11-Jun-20	10,400.00		609,512.44 CR
11-Jun-20	CHEQUE NO: 1767 NICHOLAS NYAGA 4156713620	BPWR	11-Jun-20	79,800.00		529,712.44 CR
11-Jun-20	CHEQUE NO: 1762 JACKLINE KAGENDO NDINDA 4156713620	BPWR	11-Jun-20	18,375.00		511,337.44 CR
12-Jun-20	CHEQUE NO: 1763 JULIUS MUTHII NJIRU 4156713620	BPWR	12-Jun-20	20,800.00		490,537.44 CR
12-Jun-20	CHEQUE NO: 1765 KRA 4156713620	BPWR	12-Jun-20	741.00		489,796.44 CR
12-Jun-20	CHEQUE NO: 1765 KRA 4156713620	BPWR	12-Jun-20		741.00	490,537.44 CR
12-Jun-20	CHEQUE NO: 1765 COMMISSIONER OF VAT 4156713620	BPWR	12-Jun-20	741.00		489,796.44 CR
13-Jun-20	CHEQUE NO: 1760 TERESIA WAMBUI KAMUIRA 4156713620	BPWR	13-Jun-20	24,900.00		464,896.44 CR
15-Jun-20	CHQ NUMBER 001764	SVR	15-Jun-20	39,259.00		425,637.44 CR
16-Jun-20	CHEQUE NO: 1769 PETER KARIUKI KOORO 4156713620	BPWR	16-Jun-20	177,975.00		247,662.44 CR

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.



Statement Date 03-Jul-20
 Statement Period 01-Jun-20 to 01-Jul-20
 Page Page 2 of 3

UTaNRMP IFAD

Branch KERUGOYA BRANCH
 Branch Code 00011012
 Contact Details
 Tel

Account No	01141567136200
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
17-Jun-20	CHQ NUMBER 001766	SVR	17-Jun-20	12,200.00		235,462.44 CR
17-Jun-20	CHEQUE NO: 1771 NICHOLAS NYAGA	BPWR	17-Jun-20	55,000.00		180,462.44 CR
17-Jun-20	ITUMU 4156713620 PRODUCE PROCESSING	BPWR	17-Jun-20		1,000,000.00	1,180,462.44 CR
17-Jun-20	UPPER TANA EMBU COMM_28 PRODUCE	BPWR	17-Jun-20	100.00		1,180,362.44 CR
17-Jun-20	PROC EXCISE DUTY	BPWR	17-Jun-20	20.00		1,180,342.44 CR
19-Jun-20	CHQ NUMBER 001770	SVR	19-Jun-20	17,935.00		1,162,407.44 CR
24-Jun-20	CHEQUE NO: 1772 JOSEPHINE KAMAU	BPWR	24-Jun-20	24,000.00		1,138,407.44 CR
24-Jun-20	4156713620 CHEQUE NO: 1772 JOSEPHINE KAMAU	BPWR	24-Jun-20		24,000.00	1,162,407.44 CR
24-Jun-20	4156713620 CHEQUE NO: 1777 JOSEPHINE NYAMBURA	BPWR	24-Jun-20	24,000.00		1,138,407.44 CR
25-Jun-20	KAMAU 4156713620 CHQ NUMBER 001773	SVR	25-Jun-20	7,109.00		1,131,298.44 CR
25-Jun-20	CHEQUE NO: 1778 NICHOLAS NYAGA	BPWR	25-Jun-20	67,800.00		1,063,498.44 CR
25-Jun-20	4156713620 CHEQUE NO: 1779 ANDERSON REX	BPWR	25-Jun-20	49,000.00		1,014,498.44 CR
27-Jun-20	MUGAMBI 4156713620 CHEQUE NO: 1775 GREEN TREE RUTAS	BPWR	27-Jun-20	696,298.00		318,200.44 CR
30-Jun-20	LTD 4156713620 CHQ NUMBER 001783	SVR	30-Jun-20	19,139.00		299,061.44 CR
30-Jun-20	CHEQUE NO: 1782 NICHOLAS N ITUMU	BPWR	30-Jun-20	1,200.00		297,861.44 CR
30-Jun-20	4156713620 CHEQUE NO: 1786 JAMLECK M NGEERAH	BPWR	30-Jun-20	39,000.00		258,861.44 CR
	4156713620					
	TOTAL VALUE			2,254,505.00	1,024,741.00	
CLEAR BALANCE AS ON 03-Jul-20						173,472.44 CR
BOOK BALANCE AS ON 03-Jul-20						173,472.44 CR
						"End of Statement"

Kindly examine this statement immediately. Any discrepancies must be reported to the Branch manager as per bill. Please note that the balance reflected could change if there are transactions that still need to be processed.

DATE.....3/7/2020.....

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA IFAD..... as at the close of

Business on 30th June, 2020....

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

- 1. **CHAIRMAN - NICHOLAS NYAGA ITUMU**
- 2. **MEMBER - LOISE M. GIKUHI**
- 3. **MEMBER - JOSPHAT NGUGI NGAMA**

Assembled at the office of **DISTRICT CASHIER**

at.....9.00 A.M.....(time) on the.....

And the following cash was produced:-

Notes	Sh. ... NIL .
Silver	Sh ... NIL
Copper	Sh ... NIL
Cheque (as per details on reverse)	<u>Sh ...NIL.....</u>
		<u>.....NIL.....</u>

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

The cash consist of 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., 2020.....:-

Cash on hand	Sh.NIL...-.....
Bank Balance	Sh <u>97020.44</u>
		<u>97020.44</u>

The bank Certificate of Balance showed a sum of Sh ...**Two hundred fifty eight thousand eight hundred sixty one...cts...forty four....** (Sh...**258861.cts...44.**)

Standing to the credit of the account on.....30/6/...2020..

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

Date.....3/7/2020.....

- 1).....*Nicholas Nyaga Itumu*.....
Chairman
- 2).....*Loise M. Gikahi*.....
- 3).....*Josphat Ngugi Ngama*.....
Members of the Board



CERTIFICATE OF BALANCE

Branch Kerugoya Date 02/07/20

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) Ujamaa IFAD

A/C No.

0	1	1	4	1	5	6	7	1	3	6	2	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30/06/20

Amount to Kshs. 258,861/44

Amount in words: Two hundred fifty eight thousand eight hundred sixty one cents forty four.

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
KERUGOYA BRANCH
Service Desk
02/7/20

Authorised Signatory

Appendix 1(h)

REPUBLIC OF KENYA

EQ 30

1141511763301

UPPER TANA-IFAD

BANK RECONCILIATION

Station.....NYERI CENTRAL

As at30 JUNE 2020

Balance as per Bank Certificate
Less- 1. Payments in Cash Book nc Book not yet
recorded in Bank Statement (unpre-
sented cheques)
2. Receipts in Bank statement not yet
recorded in Cash Book
Add- 3. Payments in Bank Statement not yet
recorded in Cash Book
4. Receipts in Cash Book not yet Recor-
ded in Bank Statement

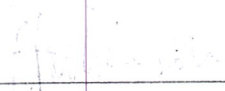
Amount (Kshs.)	Amount (Kshs.)
	9,579,296.96
9,230,379.40	
17,970.00	9,248,349.40
19,370.44	
1,790.00	21,160.44
	352,108.00

Bank Balance as per Cash Book

352,108.00

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

352,103.00


Signature

District Accountant
Designation


Date

1 Payment in Cash Book Not Yet Recorded in Bank Statement (Unpresented Cheques)

Cheque		Payee	Amount	
No.	Date		Sh.	Cts.
824	26.04.19	VAT		37,127.00
832	23.05.19	DOMESTIC TAX		54,449.00
843	30.03.19	DOMESTIC TAX		47,310.00
866	30.03.19	VAT		3,452.00
897	30.03.19	VAT		2,490.00
902	30.03.19	KPLC		10,000.00
907	30.03.19	JALIS ENTER		37,778.00
925	30.03.19	VAT		36,156.00
943	30.03.19	VAT		0.50
973	29.11.19	VAT		84,308.00
1111	30.06.2020	NAMUGA SACCO		41,600.00
1112	30.06.2020	MWEIGA HIGHWAY		37,000.00
1127	30.06.2020	VAT		645.00
1128	30.06.2020	KENYA POWER		17,000.00
1155	30.06.2020	MARY GITUMA		53,800.00
1156	30.06.2020	HELLEN NJOKI		32,150.00
1157	30.06.2020	JALIS ENTERPRISES		303,000.00
1158	30.06.2020	CHARITY NDUTA		23,400.00
1159	30.06.2020	BEATRICE WAIRIMU		34,000.00
1160	30.06.2020	MARY ANN		71,050.00
1161	30.06.2020	BETH NJERI		6,500.00
1162	30.06.2020	ESTHER WANJIRU		21,250.00
1163	30.06.2020	LUCY NJERI		10,000.00
1164	30.06.2020	CPC		12,500.00
1165	30.06.2020	PRIWAMA ENTERPRISES		388,500.00
1166	30.06.2020	MARGARET WAGAKI		12,000.00
1167	30.06.2020	JUDY NYAGUTHII		21,000.00
1168	30.06.2020	JESSE RUKWARO		3,900.00
1169	30.06.2020	NANCY WANGUI		12,850.00
1154	30.06.2020	TOYOTA KENYA		152,295.00
1183	30.06.2020	MSHACK TECHNICAL		2,565,800.00
1171	30.06.2020	PETER NYAGA		4,000.00
1172	30.06.2020	KINGONGO JUNCTION		66,000.00
1173	30.06.2020	JOSEPH ATAKU		6,000.00
1174	30.06.2020	DORIS KANJULU		9,250.00
1175	30.06.2020	FLORENCE KAMUYU		13,600.00
1176	30.06.2020	SAFARICOM		30,000.00
1177	30.06.2020	VANDROSS VENTURES		87,750.00
1178	30.06.2020	SKYLINE HOLDINGS		246,000.00
1179	30.06.2020	BEATRICE NJERI		23,400.00
1180	30.06.2020	MICHAEL RUKWARO		68,500.00
1181	30.06.2020	JAMES MWANIKI		10,500.00
1186	30.06.2020	CENTRAL AQUA		1,206,200.00
1187	30.06.2020	TRANSWORLD CONSTRUCTION		1,748,800.00

1134	30.06.2020	BERNARD NIOGU	25,000.00
1146	30.06.2020	CHARLES MBAU	2,100.00
1147	30.06.2020	STEPHEN WAMBUGU	4,000.00
1148	30.06.2020	ANNE GITHIRA	4,750.00
1149	30.06.2020	JALIS ENTERPRISES	70,000.00
1150	30.06.2020	PRIWAMA ENTERPRISES	9,250.00
1151	30.06.2020	ANNE GITHIRA	25,000.00
1152	30.06.2020	ANNE GITHIRA	600.00
1153	30.06.2020	JOSEPH ATAKU	36,768.90
1188	30.06.2020	ENVASSES ENVIROMENT	1,399,600.00
		TOTAL	9,230,379.40

1. PAYMENTS IN BANK STATEMENT YET RECORDED IN CASHBOOK (UNPRESENTED CHEQUES)

CHEQUE		DETAILS	AMOUNT	
No.	DATE		Sh.	Cts.
		BANK CHARGES		19,370.44

Date 31st JULY 2020
UPPER TANA

Report of the Board of Survey on the Cash and Bank Balances of IFAD PROJECT
as at the close of business on 30th JUNE 2020, 19

The Board, consisting of—(Names and official titles)

MURRY GUTHRIE CHAIRPERSON
Paul Mwangi Member
WILSON MURRAY MEMBER

assembled at the office of SUB COUNTY NATIONAL TREASURY
at 9:00 AM (time) on the 1st JULY, 19 2020

and the following cash was produced:—

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

It was observed that cheques amounting to Sh. N/A 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 2020, 19

Cash on hand	Sh.	<u>NIL</u>
Bank Balance	Sh.	<u>352108.00</u>
		<u>352108.00</u>
		<u>9579296.96</u>

The Bank Certificate of Balance showed a sum of Sh. _____ cts.

standing to the credit of the account on 30th JUNE 2020, 19

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.

[Signature]

Chairman.

[Signature]

Date 31 July 2020

21

FORM No. A 51



CERTIFICATE OF BALANCE

Branch... NYERI Date... 10th JULY 2020

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) ... MTANRNP IFAD LOAN

A/C No.

0	1	1	4	1	5	1	1	7	6	3	3	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30th JUNE 2020

Amount to Kshs ... 9579296.96 CR

Amount in words: NINE MILLION FIVE HUNDRED SEVENTY NINE THOUSAND TWO HUNDRED NINETY SIX CENTS

NINETY SIX ONLY CREDIT

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD. NYERI BRANCH

..... Manager

BTZ Operations Manager

Authorised Signatory

UPPER TANA - SPANISH *Appraisal KES*

REPUBLIC OF KENYA

BANK RECONCILIATION

1141573167100

Station MURANG'A EAST

30.6.2020

Balance as per bank certificate

Less;

1. Payment in cash book not recorded in Bank Statement (Unpresented cheques)
2. Receipts in Bank statement not yet recorded in Cash Book

Add;

3. Payments in Bank statement not yet recorded in Cash Book
4. Receipts in Cash Book not yet recorded in Bank statement

Bank Balance as per Cash Book

SHS	SHS	SHS
	177,807.88	
770,022.30		
4,019.80	774,042.10	(596,234.22)
	0.02	
714,450.00	714,450.02	714,450.02
		118,215.80

I certify that I have verified the bank balance in the cash book with the bank statement and that the above Reconciliation is correct.

Name;.....**Lawrence K. warui**.....Designation...**D/A**.....

Date.....**7.7.2020**.....Signature.....

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT
NO	DATE		SHS
245	12.6.2020	Kenya power	1,237.00
247	12.6.2020	Natural resource	672,393.00
248	12.6.2020	kra	12,007.00
249	12.6.2020	Genson Mwangi	15,600.00
250	12.6.2020	Astrol	44,159.00
251	12.6.2020	Kra	833.00
252	12.6.2020	Toyota kenya	12,068.00
253	12.6.2020	Kra	216.00
254	30.6.2020	Isaac karori	8,000.30
255	30.6.2020	Charles Ngabu	2,000.00
		Bank charges prepaid	1,509.00
			-
TOTAL			770,022.30

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	NO	DETAILS	SHS
17.7.17		inward swift	1,001.00
15.8.19		Deposit	2,618.80
2.8.19		Deposit	400.00
			-
TOTAL			4,019.80

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	NO	DETAILS	SHS
30.6.2020		Overcast in bank	0.02
TOTAL			0.02

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	NO	DETAILS	SHS
23.6.2020		Banking	14,000.00
30.6.2020		Banking	450.00
23.6.2020		Banking	700,000.00
TOTAL			714,450.00

PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
1/6/50	Totals	BSF					52125	
							52125	175051
						280075	280075	175051
							332200	175051
24/6/50	Kuria Zaveria	Natural Resource Information Technology Ltd	222010	85	5246			2500
1359	Kuria Zaveria	Natural Resource Information Technology Ltd	221310	86	5247	684400		672393
1359	Kuria Zaveria	Kenya Rev. Authority	221310	86	5248			12007
								686900
1369	Kuria Zaveria	Natural Resource Information Technology Ltd	222010	85	5246			2500
1359	Kuria Zaveria	Natural Resource Information Technology Ltd	221310	86	5247	684400		672393
1359	Kuria Zaveria	Kenya Rev. Authority	221310	86	5248			12007
								686900
1403	James P. K. Maina	to clear wages	1.7.50	202	525		14000	
1421	Alison Mwangi		221030	87	5249			15606
1421	Asro Petroleum Co. Ltd		221101	88	5250	44792		44159
1421	Kenya Rev. Authority		221101	88	5251			833
1450	Toyota Kenya Ltd		222010	89	5252	12284		12068
1450	Kenya Rev. Authority		222010	89	5253			216
							14000	759776
							266075	129275
							280075	889051
30/6/50	Isaac Kanyi Karoti		2110202	90	5254		8000	8000
1497	Charles M. Ngabu		2110201	91	5255		2000	2000
1505	George K. Nduati		2210801	92	5256		15000	15000
1473	Dennis Kareyo		2210704	93	5257		5000	
1486	Dennis Kareyo		2210701	94	5258		33900	
1482	Dennis Kareyo		2210801	95	5259		18750	
1485	Dennis Kareyo		221070	96	5260		51050	
1470	Dennis Kareyo		2210703	97	5261		7125	
1474	Dennis Kareyo		221070	98	5262		35000	
1471	George K. Nduati		2210801	99	5263		99800	
1512	District Accountant	to clear	2211301	100	5264		400	15000
	L.M. Mugira							118215
	A.N. Wajura						266075	129725

Personal Current Account Statement



Statement Date 02-Jul-20
 Statement Period 01-Jun-20 to 01-Jul-20
 Page Page 1 of 1

UPPER TANA NATURAL RES MGT PROJECT SPANI

Branch MURANGA BRANCH
 Branch Code 00011026
 Contact Details
 Tel

Account No	01141573167100
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-20	Brought forward Balance					360,992.88 CR
15-Jun-20	CHQ NUMBER 000243	SVR	15-Jun-20	116,275.00		244,717.88 CR
23-Jun-20	CHEQUE NO: 244 ADAPT CONSTR 4157316710	BPWR	23-Jun-20	64,410.00		180,307.88 CR
26-Jun-20	CHEQUE NO: 246 ZAVERIA KURIA 4157316710	BPWR	26-Jun-20	2,600.00		177,807.88 CR
01-Jul-20	1 DENNIS KERENGO	BPWR	01-Jul-20		450.00	178,257.88 CR
01-Jul-20	CHQ NO2638 UPPER TANA NATURAL RES DROP BOX-0723702912	BPWR	01-Jul-20		700,000.00	878,257.88 CR
	TOTAL VALUE			183,185.00	700,450.00	
CLEAR BALANCE AS ON 02-Jul-20						219,864.88 CR
BOOK BALANCE AS ON 02-Jul-20						219,864.88 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 16-Apr-15

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Date 1st July 2020

Report of the Board of Survey on the Cash and Bank Balances of Upper Tana-Spanish
A/C No. 01141573167100 as at the close of business on 30th June 2020

The Board, consisting of – (Names and official titles)

Chairman: Mugiira L. Munene

Member: Anthony N. Wagura

- Assembled at the office of sub county Accountant's Office Murang'a East

At 09.00 am (time) on the 1st July 2020

and the following cash was produced: -

Notes	sh... Nil.....
Sivler	sh.....
Copper	sh.....
Cheque (as per details on reverse)	sh.....
	<u>Nil</u>

It was observed that cheques amounting to Sh. nil cts. nil had been on hand for more that 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 20

Cash on hand	sh..... Nil.....
Bank Balance	sh... <u>118,215.80</u>
TOTAL	sh... <u>118,215.8</u>

The Bank Certificate of Balance showed a sum of Sh. One hundred and seventy seven hundred and seven cts. Eighty Eight..... (Sh 177,807 cts 88) standing to the credit of the account on 30th June 2020.

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

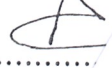
Date: 01/7/2020

Mugiira L. Munene

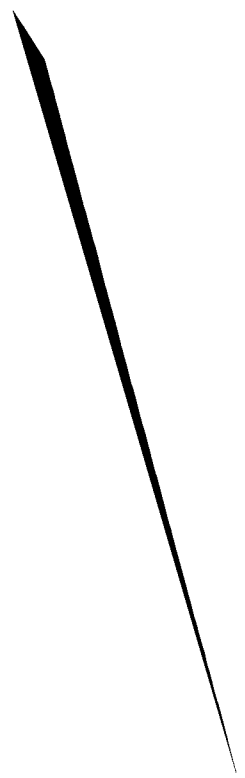


Date: 01/7/2020

Anthony N. Wagura



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12





CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Muranga Branch
P.O.Box 954-10200 Muranga
Tel: (060) 2030503/4, 2031174
Mobile: 0722 207580, 0734 333314
Fax: (060) 2031173
Muranga
Email: murangabr@co-opbank.co.ke
Ngeka centre

7TH JULY 2020

TO:

COUNTY PROJECT COORDINATOR,
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT,
P.O BOX 304,
MURANGA.

Dear Sir,

RE: CERTIFICATE OF BALANCE

We refer to your letter dated 06/07/2020 requesting us to issue a certificate of balance for the following account as at 30th June 2020.

ACCOUNT NO	Balance as at 30.06.2020
01141573167100	177,807.88 CR * ✓
01141573167101	25,326,909.80 CR

Yours faithfully,

ELIJAH WANGONDU
BRANCH MANAGER

Personal Current Account Statement



Statement Date 03-Jul-20
 Statement Period 01-Jun-20 to 01-Jul-20
 Page Page 1 of 1

UTaNRMP SPANISH TRUST FUND

Branch KERUGOYA BRANCH
 Branch Code 00011012
 Contact Details
 Tel

Account No	01141567135000
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-20	Brought forward Balance					176,972.64 CR
11-Jun-20	CHEQUE NO: 169 NICHOLAS NYAGA 4156713500	BPWR	11-Jun-20	4,945.00		172,027.64 CR
17-Jun-20	CHQ NUMBER 000168	SVR	17-Jun-20	64,500.00		107,527.64 CR
	TOTAL VALUE			69,445.00		
CLEAR BALANCE AS ON 03-Jul-20						107,527.64 CR
BOOK BALANCE AS ON 03-Jul-20						107,527.64 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 22-Apr-15

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

DATE.....3/7/2020.....

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA SPANISH TRUST FUND..... as at the close of

Business on 30th June, 2020....

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

- 1. CHAIRMAN - NICHOLAS NYAGA ITUMU
- 2. MEMBER - LOISE M. GIKUHI
- 3. MEMBER - JOSPHAT NGUGI NGAMA

Assembled at the office of *DISTRICT CASHIER*

at.....9.00 A.M.....(time) on the.....

And the following cash was produced:-

Notes	Sh. ... <i>NIL</i> .
Silver	Sh ... <i>NIL</i>
Copper	Sh ... <i>NIL</i>
Cheque (as per details on reverse)	<u>Sh ...<i>NIL</i>.....</u>
		<u>.....<i>NIL</i>.....</u>

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

The cash consist of 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., 2020.....:-

Cash on hand	Sh. ... <i>NIL</i>-
Bank Balance	Sh ... <u>107527.64</u>
		<u>107527.64</u>

The bank Certificate of Balance showed a sum of Sh ...**One Hundred seven thousand five hundred twenty seven cts...sixty four..** (Sh...107527.cts...64.....)

Standing to the credit of the account on.....30/6/...2020..

The different 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.

- 1) *Nicholas Nyaga Itumu*
Chairman
- 2) *Loise M. Gikuihi*
- 3) *Josphat Ngugi Ngama*
Members of the P

Date.....3/7/2020.....

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No	Drawer	Date of Cheq ue	Date Received	Amount

GP



CERTIFICATE OF BALANCE

Branch Kerugoya Date 02/07/20

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) KIANRMP Spanish Trust Fund

A/C No.

0	1	1	4	1	5	6	7	1	3	5	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30/06/20

Amount to Kshs 107,527/64

Amount in words: One hundred and Seven thousand, five hundred twenty Seven cents Sixty four only

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
KERUGOYA BRANCH
02/07/20 Service Desk
Authorized Signatory

Appendix 1 (e)

REPUBLIC OF KENYA

F.O. 30

1141511763301

UPPER TANA-SPANISH

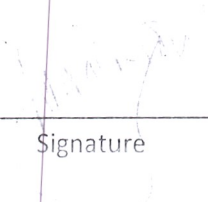
BANK RECONCILIATION

As at30 JUNE 2020

Station.....NYERI CENTRAL

	Amount (Kshs.)	Amount (Kshs.)
Balance as per Bank Certificate		492,132.95
Less- 1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques)	204,909.00	
2. Receipts in Bank statement not yet recorded in Cash Book	28,045.50	232,954.50
Add- 3. Payments in Bank Statement not yet recorded in Cash Book	4,820.00	
4. Receipts in Cash Book not yet Recorded in Bank Statement	330.00	5,150.00
Bank Balance as per Cash Book		264,328.45

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

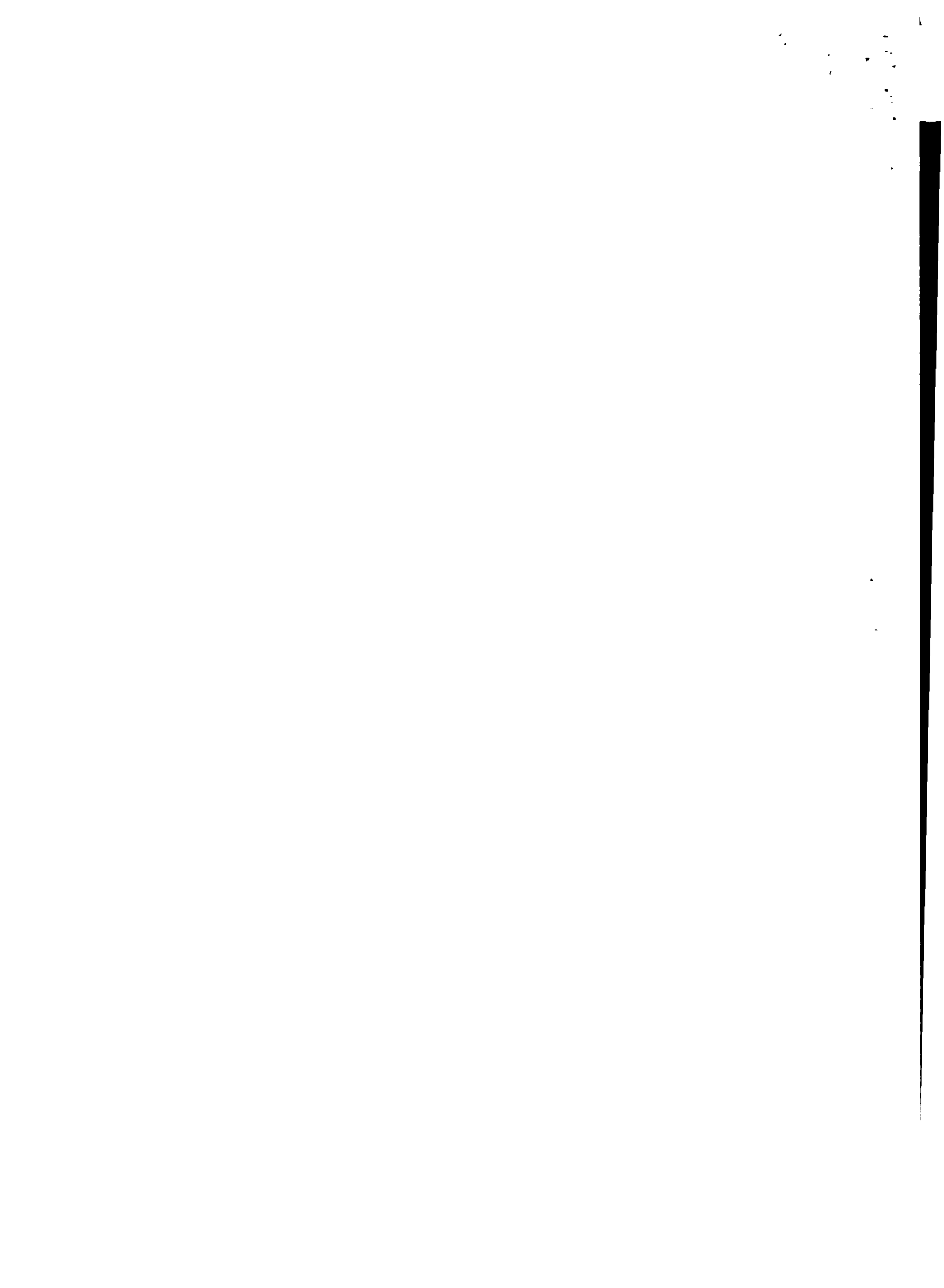


Signature

District Accountant

Designation

Date



CO-OPERATIVE BANK OF KENYA

CERTIFICATE OF BALANCE

Branch: NYERI Date: 10th July 2020

We hereby certify that the balance standing to the Credit/Debit of

(Title of A/C) UTANKRIP SPANISH TRUST FUNDS LOAN

A/C No. 01141511763301

in the books of this Branch as at 30th June 2020

Amount in Kshs 492,132.95 CR

Amount in words: FOUR HUNDRED NINETY TWO THOUSAND

ONE HUNDRED THIRTY TWO CENTS NINETY FIVE

ONLY CREDIT.

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD NYERI BRANCH

Signature: BT22

Date 1st JULY 2020

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA PROJECT

as at the close of business on BOTH JUNE 2020

The Board, consisting of—(Names and official titles)

MARY GITHU CHAIR PERSON

KITANSI CYOMAN - Member

Paul Mungai (Member)

assembled at the office of SUB-COUNTY NATIONAL TREASURY

at 9.00 AM (time) on the 1st JULY, 2020

and the following cash was produced:—

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

It was observed that cheques amounting to Sh. N/A 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 BOTH JUNE 2020

Cash on hand	Sh.	<u>NIL</u>
Bank Balance	Sh.	<u>264328.45</u>
			<u>264328.45</u>

The Bank Certificate of Balance showed a sum of Sh. 492,132.95 cts. (Sh. _____ cts.)

standing to the credit of the account on 30/6, 2020

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

Mary Githu
Chairman.

[Signatures]
Members of the Board.

Date 1st July 2020

Date 15th JUNE 2020

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA

PROBSE ET. BOTH GONE 2020 as at the close of business on 19 2020

The Board, consisting of—(Names and official titles)

- MARY GITIRU CHAIRPERSON
- WILSON KALAMBA - Member
- Paul Mungai (Member)

assembled at the office of

at

(time) on the

9:00 AM SUB-COUNTY NATIONAL TREASURY 1st JULY 19 2020

and the following cash was produced:—

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

It was observed that cheques amounting to Sh. N/A. 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.

30 The Cash Book reflected the following balances as at the close of business on the 30th JUNE 2020

Cash on hand	Sh.	NIL
Bank Balance	Sh.	264328.45
		<u>264328.45</u>

The Bank Certificate of Balance showed a sum of Sh. 4 92 132.95 cts. (Sh. 492132.95 cts.)

standing to the credit of the account on 30/6/20

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.

Chairman.

[Signature]

[Signature]

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FORM No. A 51



CO-OPERATIVE BANK OF KENYA

CERTIFICATE OF BALANCE

Branch NYERI Date 10th JULY 2020

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) MTANRIMP SPANISH TRUST FUND - LDAD

A/C No.

0	1	1	4	1	5	1	1	7	6	3	3	0	1
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In the books of this Branch as at 30th JUNE 2020

Amount to Kshs 492,132.95 CR

Amount in words: FOUR HUNDRED NINETY TWO THOUSAND ONE HUNDRED THIRTY TWO CENTS NINETY FIVE ONLY CREDIT

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
NYERI BRANCH

..... Manager
[Signature] BT22 Operations Manager

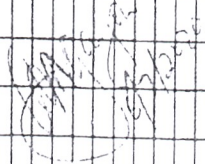
Authorised Signatory



PAYMENTS

24

FO 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts	Sh. cts	Sh. cts
Invest & environmental consultant		2211210	234		694200=		
Invest & environmental consultant		2211310	235		611200=		1399600=
Teguh Karyo		2220101	236	231			112025=
Joint project coordinator		2211101	237	231			15000=
Bernard K. Nyaga		2216201	238			16000=	
Jebie Mwili Ndumu		2216201	239			15750=	
Samuel Ndumu		2216701	240			124000=	
Robert Kiplangat Torus		2216710	241			1023000=	
Robert Kiplangat Torus		2216703	242			113900=	
Robert Kiplangat Torus		2216701	243			160400=	
Robert Kiplangat Torus		2216704	244			13000=	
Robert Kiplangat Torus		2216701	245			158000=	
Robert Kiplangat Torus		2216701	246			158000=	
Robert Kiplangat Torus		2216704	247			112000=	
Robert Kiplangat Torus		2216701	248			159200=	
Robert Kiplangat Torus		2216700	249			1236400=	
Robert Kiplangat Torus		2216703	250			113900=	
Bonface wanga C/D		221001	251			19000=	
Robert Kiplangat Torus	imprest.		234				379500=
Robert Kiplangat Torus	imprest.		235		403900=		421900=403900
Samuel Ndumu	gakuu imprest.		236				24000=
						828150=	824685=
						NIL	26432345
						828150=	103901345



Robert Kiplangat Torus (Member)  July 2011
 Samuel Ndumu (Member)  July 2011

2628	26.6.2020	KRA	379.00
2629	26.6.2020	Double Focus	56,000.00
2630	26.6.2020	KRA	1,000.00
2631	26.6.2020	Parlalos Ent.	53,347.00
2632	26.6.2020	KRA	953.00
2633	26.6.2020	Isaac Gichuki	13,000.00
2634	26.6.2020	James Guchu	17,900.00
2635	26.6.2020	Samuel Kamau	20,800.00
2636	26.6.2020	Kariuki Muchemi	16,000.00
2638	30.6.2020	Upper Tana spanish	700,000.00
2640	30.6.2020	Peter maingi	2,500.00
2639	30.6.2020	George Nduati	3,750.00
2641	30.6.2020	Stephen iruku	20,000.00
2642	30.6.2020	Titus Mbuthia	21,000.00
2643	30.6.2020	Esther Maina	25,200.00
2644	30.6.2020	F K Maina	25,200.00
2645	30.6.2020	Gatimu Mwangi	20,000.00
2646	30.6.2020	Daniel Macharia	1,500.00
2647	30.6.2020	S M Hungi	110,232.00
2648	30.6.2020	KRA	1,968.00
2649	30.6.2020	Astrol	14,722.00
2650	30.6.2020	KRA	278.00
2651	30.6.2020	Astrol	98,148.00
2652	30.6.2020	KRA	1,852.00
2653	30.6.2020	Astrol	98,148.00
2654	30.6.2020	KRA	1,852.00
2655	30.6.2020	Astrol	24,537.00
2656	30.6.2020	KRA	463.00
2657	30.6.2020	Astrol	98,148.00
2658	30.6.2020	KRA	1,852.00
2659	30.6.2020	Astrol	77,419.00
2660	30.6.2020	KRA	1,461.00
2661	30.6.2020	Astrol	24,537.00
2662	30.6.2020	KRA	463.00
2663	30.6.2020	Astrol	24,537.00
2664	30.6.2020	KRA	463.00
2666	30.6.2020	Astrol	24,537.00
2667	30.6.2020	KRA	463.00
2668	30.6.2020	Astrol	24,537.00
2669	30.6.2020	KRA	463.00
2670	30.6.2020	Toyota Kenya	114,955.00
2671	30.6.2020	KRA	2,053.00
2674	30.6.2020	charles Ngabu	17,050.00
2675	30.6.2020	George wamai	13,500.00
2676	30.6.2020	Grace Wachira	6,000.00
2759	30.6.2020	Benson Kamau	6,000.00
2677	30.6.2020	Francis Mwangi	6,000.00
2678	30.6.2020	Purity Gatherer	6,000.00
2679	30.6.2020	Elizabeth Githinji	6,000.00
2680	30.6.2020	Jennifer Ndungu	6,000.00
2681	30.6.2020	Francis Karanja	6,000.00
2682	30.6.2020	Joseph Nderitu	6,400.00

2683	30.6.2020	James Guchu	10,400.00
2684	30.6.2020	John Wairia	18,000.00
2685	30.6.2020	Cyrus Kimani	9,800.00
2686	30.6.2020	Philip Ndungu	5,060.00
2687	30.6.2020	Dennis Karengo	9,000.00
2688	30.6.2020	Joel Mbogo	2,100.00
2689	30.6.2020	Joseph Nderitu	10,500.00
2690	30.6.2020	John Wairia	6,000.00
2691	30.6.2020	Project Coordin.	41,146.15
2692	30.6.2020	Daniel Wahome	4,900.00
2693	30.6.2020	Samuel Karanja	4,900.00
2694	30.6.2020	Astrol	15,704.00
2695	30.6.2020	KRA	296.00
2696	30.6.2020	Astrol	34,352.00
2697	30.6.2020	KRA	648.00
2698	30.6.2020	Gael Bizna	21,221.00
2699	30.6.2020	KRA	379.00
2700	30.6.2020	Tangerine	2,751.00
2701	30.6.2020	KRA	49.00
2702	30.6.2020	Astrol	14,722.00
2703	30.6.2020	KRA	278.00
2752	30.6.2020	Ngumi Bay Enterprises	3,113,885.00
2753	30.6.2020	KRA	63,809.00
2755	30.6.2020	Project Coordin.	363,712.00
2754	30.6.2020	comm. Of income tax	95,714.00
2748	30.6.2020	Ngumi Bay Enterprises	682,258.00
2749	30.6.2020	KRA	13,981.00
2751	30.6.2020	Project Coordin.	79,690.00
2750	30.6.2020	comm. Of income tax	20,971.00
2744	30.6.2020	Kinky Ivestment	577,210.00
2745	30.6.2020	KRA	11,828.00
2747	30.6.2020	Project Coordin.	67,420.00
2746	30.6.2020	comm. Of income tax	17,742.00
2740	30.6.2020	Rural green energy	678,277.00
2741	30.6.2020	KRA	13,899.00
2743	30.6.2020	Project Coordin.	79,225.00
2742	30.6.2020	comm. Of income tax	20,849.00
2736	30.6.2020	Kinky Ivestment	2,672,886.00
2737	30.6.2020	KRA	54,771.00
2739	30.6.2020	Project Coordin.	312,196.00
2738	30.6.2020	comm. Of income tax	82,157.00
2732	30.6.2020	Samuku Prospetus	116,850.00
2733	30.6.2020	KRA	2,394.00
2735	30.6.2020	Project Coordin.	13,644.00
2734	30.6.2020	comm. Of income tax	3,592.00
2728	30.6.2020	Samuku Prospetus	452,260.00
2729	30.6.2020	KRA	9,268.00
2731	30.6.2020	Project Coordin.	52,826.00
2730	30.6.2020	comm. Of income tax	13,901.00
2724	30.6.2020	Rural green energy	2,095,703.00
2725	30.6.2020	KRA	42,945.00
2727	30.6.2020	Project Coordin.	244,785.00

2726	30.6.2020	comm. Of income tax	64,417.00
2720	30.6.2020	Rural green energy	678,063.00
2721	30.6.2020	KRA	13,895.00
2723	30.6.2020	Project Coordin.	79,200.00
2722	30.6.2020	comm. Of income tax	20,842.00
2716	30.6.2020	Pekimuga ent.	2,184,939.00
2717	30.6.2020	KRA	44,773.00
2719	30.6.2020	Project Coordin.	255,208.00
2718	30.6.2020	comm. Of income tax	67,160.00
2711	30.6.2020	Geotromics	3,143,011.00
2712	30.6.2020	KRA	64,406.00
2714	30.6.2020	Project Coordin.	367,114.00
2713	30.6.2020	comm. Of income tax	96,609.00
2709	30.6.2020	Toyota Kenya	24,137.00
2710	30.6.2020	KRA	431.00
2707	30.6.2020	Astrol	39,238.00
2708	30.6.2020	KRA	737.00
2704	30.6.2020	Samuku Prospetus	742,921.00
2706	30.6.2020	KRA	20,447.00
2705	30.6.2020	comm. Of income tax	13,632.00
2760	30.6.2020	Tangerine	289,667.00
2761	30.6.2020	KRA	5,173.00
2762	30.6.2020	Purity Wanjiru	7,100.00
2764	30.6.2020	Ruwest Gen.	236,000.00
2765	30.6.2020	Jame F. K. Maina	10,500.00
2756	30.6.2020	Joel Mbogo	8,400.00
2757	30.6.2020	Samuel Mwangi	8,400.00
2758	30.6.2020	Grace Kamau	14,000.00
2768	30.6.2020	Astrol	127,593.00
2769	30.6.2020	KRA	2,407.00
2766	30.6.2020	Prime Stewa	46,470.00
2767		KRA	830.00
		Bank charges	8,925.00
Totals			22,916,349.15

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

	NO	DETAILS	SHS
04.07.19		Unpaid Cheque	2,483.00
23.3.2020		cash deposit	4,500.00
		cash deposit	250.00
TOTAL			7,233.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

DATE		DETAILS	SHS
TOTAL			-

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	NO	DETAILS	SHS
TOTAL			-