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DATE: 20 APR 2023 Thursday

TABLED BY: Hon Owen Bayo, MP Deputy leader - majority

CLERK AT THE TABLE: Moses Lemwa

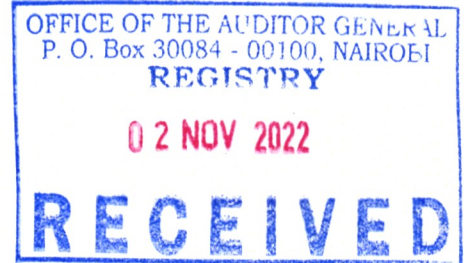
THE AUDITOR-GENERAL

**UPPER TANA CATCHMENT NATURAL
RESOURCE MANAGEMENT PROJECT
(UTaNRMP) IFAD LOAN NO.1-867-KE;
IFAD ADDITIONAL FINANCING LOAN
NO.2000002597-KE; AND
SPANISH TRUST FUND LOAN NO.1-E-8-KE**

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

**MINISTRY OF WATER,
SANITATION AND IRRIGATION**

Revised 30/6/2022



**PROJECT NAME: UPPER TANA CATCHMENT NATURAL RESOURCE
MANAGEMENT PROJECT**

**IMPLEMENTING ENTITY: MINISTRY OF WATER, SANITATION AND
IRRIGATION**

**PROJECT CREDIT NUMBER. IFAD LOAN NO. I-867-KE; SPANISH FOOD
SECURITY TRUST FUND I-E-8-KE AND IFAD ADDITIONAL FINANCING
LOAN NO.2000002597-KE.**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

Upper Tana Catchment Natural Resource Management Project
Annual Report and Financial Statements for the Financial year ended June 30, 2022

Table Contents

1. PROJECT INFORMATION AND OVERALL PERFORMANCE.....	iv
2. STATEMENT OF PERFORMANCE AGAINST PROJECT’S PREDETERMINED OBJECTIVES..	xx
3. ENVIRONMENT AND SUSTAINABILITY REPORTING	xxvi
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	xxviii
5. REPORT OF THE INDENDENT AUDITOR ON THE UPPER TANA CATCHMENT NATURAL RESOURCE MANAGEMENT PROJECT	xxix
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2022.....	1
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022.....	2
8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 TH JUNE 2022	3
9. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022	4
10. SIGNIFICANT ACCOUNTING POLICIES	5
11. NOTES TO THE FINANCIAL STATEMENTS.....	10
13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR’S RECOMMENDATIONS.....	21
14. ANNEXES	22
APPENDICES	24
FINANCIAL STATEMENT FOR FINANCIAL YEAR 2021/2022 PRESENTED IN IFAD REQUIRED FORMAT, PAGES 26 - 33	25

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

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 23rd May 2012
Project End Date:	The project end date is 30th June 2023
Project Coordinator:	The Project Coordinator is Ms Muthoni F. Livingstone
Project Sponsor:	The Project sponsors include GoK, IFAD, Spanish Trust Fund and Beneficiary community.

1.3 Project Overview

The Upper Tana Catchment Natural Resources Management Project was designed as an eight (8) year project (2012-2020). It was granted additional funding and extension of thirty (30) months implementation period w.e.f 1st July 2020. The completion and closure dates are now 31st December 2022 from initial 31st December 2020 and 30th June 2023 from 30th June 2021 respectively. It targets 300,000 households (1,500,000 individuals) as direct beneficiaries.

The Project area is the Upper Catchment Tana catchment area which covers 17,420 km² covering six counties namely: Embu, Nyeri, Kirinyaga, Murang'a, 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, Riji; - **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	The Project is under the supervision of Ministry of Water, Sanitation and Irrigation.
Project Number	IFAD Loan No.I-867-KE; No.2000002597-KE and Spanish Trust Fund Loan No.I-E-8-KE
Strategic goals of the project	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. The objectives are in line with: (i) Kenya’s Vision 2030

	<p>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>
<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> <ul style="list-style-type: none"> 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. 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. c) Sustainable Water and Natural Resources Management Component: is designed to have 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. 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.

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the period ended 30th June 2022:

1. 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

Central Bank of Kenya, P.O .Box 60000 – 00200 Nairobi

The National Treasury/Upper Tana CNRM Project

IFAD Additional Loan Account No.1000474904

2. 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
Murang'a County	Murang'a	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 Auditor General Kenya (OAG).

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/Agencies 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 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, one (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 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, B, Philosophy in Economics, 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,	In charge of Project Financial Management matters

*Upper Tana Catchment Natural Resource Management Project
Annual Report and Financial Statements for the Financial year ended June 30, 2022*

Names	Title designation	Key qualification	Responsibilities
		B.Com, CPA-K	
Francis Koome Simon +254720804169 koomefs@yahoo.com	Water Resource Coordinator	Masters in Project Planning; BSc in Agric. Eng.	In charge of Project Water Resources Management including civil works
Paul M. Njuguna +254722889362 njugunapmacharia@yahoo.com	Land and Environment Coordinator	Masters in Project Planning; 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
Beatrice Mugure Mathenge +254723717556 mugbetty@gmail.com	Project Agribusiness Coordinator	Masters of Project Planning & Mgt; Degree in Agribusiness Mgt; KIPPRA Young Professionals Programme	In charge of project group agribusiness development activities.
Florence N. Osebe +254726366296 onyinkwaflorence@gmail.com	Assistant Project Accountant	CPA-K, B.Com	Deputise Project Financial Controller
Obadiah Kipkoech Kosgei	Project	Master of Science	Deputise Project

Names	Title designation	Key qualification	Responsibilities
+254721582504 kosobody@gmail.com	Procurement Assistant	in Procurement & Contract; B.Com (Purchasing & Supplies); Diploma CIPS UK- Level 6	Procurement Officer
A. Wanjiku Migwi +254 721 810 091 cpcembu@yahoo.com	County Project Coordinator – Embu County	Bachelor of Counselling Psychology and Diploma in Hydrology	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 – Murang’a 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
Jacob Kinyua Kiragu + 254 721228330 kiragu.kinyua@yahoo.com	County Project Coordinator – Tharaka Nithi County	BSC Community Development; Dip. Water Engineering	Coordinates County level Project activity implementations

1.7 Funding summary

The Project is funded by Government of Kenya (GoK), IFAD loan, Spanish Food Security Trust Fund loan and the Local Community. The Project was for duration of 8 years, from 23rd May 2012 to 31 December 2020 with an approved budget of USD.68.845 Million (equivalents of KShs 6.885 Billion). However, there is IFAD Additional Financing of USD.13.601 Million (equivalents to Kshs 1.45 Billion) to be implemented within an extended period of 30 months. This makes a total funding to be USD.87.366 (including additional GoK USD.2,2 million and Communities USD.2.5 Million). This took the Project completion and closure dates to 31st December 2022 and 30th June 2023 respectively.

Below tables shows summary as per financing source and category in dollars:

Table 1.3.1: Breakdown of project funding by Source

	Source	USD (Millions)	% Contribution
1.	IFAD Loan	33.00	39
2.	Spanish Trust Fund	17.00	20
3	IFAD Additional Loan	13.60	18
4	GOK	13.699	14
5	Community	10.067	9
	Total	87.366	100

Source: Project Design Report (February 2012) and Additional financing (July 2020).

Table 1.3.2: Loan allocation by Category

No	Category	IFAD Loan (SDR)	IFAD Loan USD	Spanish Loan (EUR)	Spanish Loan USD	IFAD Additional Loan (EUR)
I	Vehicles, Equipment and Materials	2,300,000	3,571,765	1,385,000	1,839,453	2,000,000
II	Sensitization, Training workshops and studies	3,980,000	6,180,706	2,395,000	3,180,859	1,140,000
III	Grants and Awards	6,835,000	10,614,353	4,120,000	5,471,875	4,540,000
IV	Technical Assistance	540,000	838,588	325,000	431,641	480,000
V	Civil Works	2,920,000	4,534,588	1,760,000	2,337,500	1,050,000
	Salaries, Allowances, operations and					1,370,000
VI.	Maintenance	2,550,000	3,960,000	1,535,000	2,038,672	
	Unallocated	2,125,000	3,300,000	1,280,000	1,700,000	1,170,000
	TOTAL	21,250,000	33,000,000	12,800,000	17,000,000	11,750,000

Source: Financing Agreement: May 2012 and July 2020

While the above tables reflect the proposed funding summary as per project design report, the actual funding status summary for the Project is captured in the below tables

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Allocation as per Loan Agreement		Amount received to date – (30 th June 2022)		% of funds received against allocation	Undrawn balance to date (30 th June 2022)		% of undisbursed funds against allocation
	US\$ (A)	KES EQUIVALENT (A')	US\$ (B)	KES (B')		US\$ (A)-(B)	KES EQUIVALENT (A')-(B')	
(i) Loan								
IFAD Loan	33,000,000	3,300,000,000	29,939,105	2,991,232,983	91	3,060,895	308,767,017	9
IFAD/Spanish Trust Fund Loan	17,000,000	1,700,000,000	14,467,238	1,484,450,095	85	2,532,762	215,549,905	15
IFAD Additional Loan	13,601,000	1,360,100,000	8,305,173	957,807,447	61	5,295,827	402,292,553	39
Government of Kenya	13,699,566	1,369,956,600	12,995,280	1,299,528,000	95	704,286	70,428,600	5
Community contribution	10,066,131	1,006,613,100	9,604,136	960,513,651	95	461,995	46,099,449	5
Total	87,366,697	8,736,669,700	75,310,933	7,693,532,176	86	12,055,764	1,043,137,524	14

B. Application of Funds

Source of funds	Amount received to date – (30 th June 2022)		Cumulative Amount paid to date – (30 th June 2022)		Utilized balance to date (30 th June 2022)	
	US\$ (A)	KES (A')	US\$ (B)	KES (B')	US\$ (A)-(B)	KES EQUIVALENT (A')-(B')
(ii) Loan						
IFAD Loan	29,939,105	2,991,232,983	29,939,105	2,991,232,983	-	0
IFAD/Spanish Trust Fund Loan	14,467,238	1,484,450,095	14,467,238	1,484,450,095	-	0
IFAD Additional Loan	8,305,173	957,807,447	7,473,623	863,776,522	831,550	94,030,926
Government of Kenya	12,995,280	1,299,528,000	10,571,707	1,114,858,695	2,423,573	184,669,305
Community contribution	9,604,136	960,513,651	9,604,136	960,513,651	-	-
Total	75,310,932	7,693,532,176	72,055,809	7,414,831,946	3,255,123	278,700,230

[The amounts received to date should tie/agree to what is captured in the Statement of Receipts and Payments as applicable.]

**Upper Tana Catchment Natural Resource Management Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Project information and overall performance (continued)

NB. The total receipt from IFAD/Spanish loans, GoK and Beneficiary Community contribution is Kshs. 7,693,532,176. The IFAD/Spanish funds of Ksh.5,433,490,525 (80%) includes AIA of Ksh.560,560,304.34. Community contribution of Ksh. 960,513,651 was raised and spent at source. Total funding from IFAD and GoK excluding community contribution is Ksh. 6,733,018,407. Despite GoK's total actual revenue receipt of Kshs.1,299,528,000, the Government has also 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. 1,365,315,113.00 equivalent of 97 per cent of the targeted contribution since the start of the project. The total percentage of the project cost (including community contribution) funded is 88 per cent.

1.8 Summary of Overall Project Performance:

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

Financier	YR9 (1 st July 2020 – 30 th June 2022)			CUMULATIVE YRS 1-7 (23 rd May 2012 – 30 th June 2022)		
	Budget (Kshs)	Actual Expenditure (Kshs)	% of Absorption	Budget (Kshs)	Expenditure Kshs (to date)	% Of Absorption
IFAD/Spanish	750,000,000	723,117,549	96	6,737,557,121	5,339,459,600	79
GOK	100,000,000	99,533,668	100	1,334,337,900	1,114,858,695	84
TOTAL	850,000,000	822,651,217	97	8,071,895,021	6,454,318,295	80

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

At output level the Project has: completed 301 Community Action Plans; Conducted exchange visits for 673(334M, 249F) members drawn from 58 WRUAs and 702 members (403M, 299F) from 33 CFAs; 481(323M, 158F) from 68 youth groups and 1243 FDAC/CIGs officials; Established 1482 on-farm trials; Carried out 330 soil fertility demonstrations; Established 885 Farmer Field Schools (FFSs); Produced 734 Tons certified seeds; Constructed one (1) seed store at KALRO Embu and fitted it with a cold-room; Rehabilitated Tissue Culture laboratory at KALRO-Embu; A total of 3782 Farm plans have been done; A total 74 Soil and water catchment areas have been established and 37 catchment committees trained, A total of 24 workshop on participatory scenario planning and development of 24 weather advisories pamphlets for October –November and December (OND) and March ,April and May (MAM) rains developed and distributed;. A total of 2403 CIGs have been funded to implement income generating activities.

Constructed and equipped two (2) water laboratories in Murang'a and Embu; Constructed 111 boreholes; Completed 36 common intake and domestic water supply; Installed 326 roof water harvesting for demonstration in public institutions; Upgraded fifty two (52) irrigation scheme to irrigate 2,515 hectares; constructed 27 dams/pans/rock catchments; Rehabilitated/constructed 21 environmental hotspots; Rehabilitated 57 shallow wells; Protected and developed 95 springs; Trained 2164 committee members of water groups on operation and maintenance.

Constructed wildlife control fence of 87km; 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 13 and reviewed 29 Participatory Forest Management Plans; Funded 311 Common Interest Groups to implement their NRM micro-projects through matching grants; Supported 33 Community Forest Associations with 75 Grants¹ to implement their PFMPs at level II,III and IV of the Community Forest Association Development and Financing Cycle (CDFC) 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, mid-term impact survey, Final impact survey; Procured 16 motor vehicles, 63 computer sets, 6 tractors and trailers, 106 motor bikes.

At outcome & impact level the Project's interventions have resulted to: 92.6% of respondents were members of community groups, which was an improvement from the status at baseline (67%) and mid-term (81.3%); Inclusion of women and youth in leadership positions of the community funded activities has improved from 35% at baseline to 67% out of which youth constitute 3%. Improvement in women participation in decision making from 12.1% at baseline to 17.5%.

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%. Livestock productivity improved for dairy goats with milk production increased from 0.2litres to 2 litres while that of dairy cows increased from 5 litres to 15 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 39% compared to the baseline of 1.09 Cumecs in 2015 to 1.36mecs in 2021.

The decrease in sediment load during the wet season is about 92% based on the baseline levels at 106.15 g/s in 2015 to 44g/s in 2021.

The decrease in turbidity during wet season is about 35% based on the baseline levels at 228NTU in 2015 to 152.35 NTU in 2021

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.

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

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%.

iii) Comment on value-for-money achievements

Taking into account the prudent 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 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 efficiently and effectively 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.

iv) Absorption rate for each year since the commencement of the project.

	CUR REN CY	PY1	PY2	PY3	PY4	PY5	PY6	PY7	PY8	PY9	PY10	TOTAL
SPAN ISH	EUR.	795,000	313,000	1,744,315	1,090,026	2,261,548	1,987,512	1,840,959	1,300,066	1,345,508		12,677,934
	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	175,947,331		1,484,450,095
IFAD 1	USD		2,099,900	4,401,781	5,568,099	4,512,970	5,888,491	5,035,581	2,356,110	76,319		29,939,251
	KES		178,470,501	419,058,687	565,772,813	463,615,138	601,848,419	509,564,986	244,353,633	8,267,374		2,991,221,551
IFAD 2	EUR										5,495,432	7,520,432
	KES									2,025,000	697,666,430	957,807,447
GOK	KES		50,000,000	140,000,000	100,000,000	135,000,000	124,537,500	150,000,000	250,000,000	250,000,000	99,990,500	1,299,528,000
TOT AL 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	694,355,721	797,656,930	6,733,018,525

v) Key implementation challenges and recommended way forward.

Late release of GoK funds leading to challenges in implementation of the planned activities as envisaged. The GoK allocation for the 3rd & 4th quarters of 2021-22 FY were disbursed into Project accounts on 30th June 2022. 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.

Delays in the procurement process: There has been a challenge in meeting some procurement process timelines due to delay in properly finalizing tender documents and 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 PREDETERMINED 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 an eight (8) year project which was granted extension of additional 30 months w.e.f 1st July 2020. The completion and closure dates are now 31st December 2022 from the earlier 31st December 2020 and 30th June 2023 from the earlier 30th June 2021 respectively. It is 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\$ 87.37 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.2021/2022 was KES 850,000,000 (EUR. 6,692,913) out of which KES 100,000,000 (EUR. 787,402) or 12% of the budget was to be funded by GoK while KES 750,000,000 (EUR. 5,905,512) or 88% was to be funded by IFAD. The budget under revenue was Ksh.750,000,000 while budget under AIA was Ksh.100,000,000. The expenditure as at 30th June 2022 was KES.822,407,831 translating to 97% of the approved budget.

Key Project achievements/outputs summary during 2021/2022 by Component:

Community Empowerment Component: Conducted 301 sensitization community and youth barazas for uptake of the 5th call for proposals; Reviewed benefit sharing plans for 155 dairy cow CIGs (Out of 2605 members, 1976 members have benefited each with a dairy cow while 629 were yet to benefit); Exchange learning visits for 33 youth groups (148M, 140F), 30 CFAS and 30 WRUAs (540 persons comprising 276M, 264F); Followed-up and held review meeting for forty three (43) 3rd cohort GALS champions (95% of the members testified they had realized transformation in areas of decision making in the household on utilization of household resources which include land, finances among others; quick acquisition of assets due to joined decision making); Upscaled GALs by training 93(64M,39F) chiefs and assistant chiefs to equip them with skills to handle gender issues to enhance gender parity at the household and community on the benefits from the funded interventions and other resources; Trained 21 civil works groups on governance, operations and maintenance to enhance sustainability (a total of 209 (122M, 87F) group members were trained); Held component meeting to discuss exit strategy for the component to prepare for project closure. A draft exit strategy for the component was developed.

Sustainable Rural Livelihood Component: 222 catchment committee members have been trained from 37 catchment areas that have been established; A total of 12 workshops on participatory scenario planning and development of 12 weather advisories achieved for October –November and December (OND) and March-April May (MAM) rains; In liaison with KALRO Embu and public works Project finalized the architectural drawing and BQs for the proposed tissue culture laboratory; 34 tons of assorted seeds were produced in the six counties through Kenya Agriculture and Livestock Research Organization (KALRO)-Embu; 118 CIGs officials trained under 4th call 2nd batch; A total of 123 staff from directorate of agriculture and livestock were trained on soil and water conservation for two days in the six counties to support the catchment approach on Soil and Water Conservation among farmers; A total of 222 catchment committee members were trained from the established 37 catchment areas; A total of 1805 Farm plans have been developed and 598 of them have been excavated; Training was made to a total of 290(163M/127F) group officials from ten (10) irrigation schemes on agronomy for major horticultural crops, marketing and marketing strategies, safe use of pesticides and enterprise choice/farm management.

Sustainable management of water resources Sub-Component:

Completed implementation of 17 boreholes (4 under 4th call and 13 under 5th call for civil works group proposals); Completed the implementation of the 20 irrigation schemes covering 875 hectares; 5 dams (one under fourth call and four under the fifth call), rehabilitated 8 shallow wells. The Project also supported 29 Water Resource Users Associations (WRUAs) to implement their 2nd milestone of activities under the 3rd call proposals and 21 batch 2 WRUA under third call of proposals to implement their first milestone of activities i.e survey and design of civil works. The Project has also been involved in the preparation of the TORs for consultancy for survey and design of 2nd batch of 21 WRUAs civil works activities. The sub- component has also carried out both wet and dry season water quality and quantity monitoring in the 90 designated monitoring points.

Sustainable Management of Forest and Agricultural Ecosystem Sub-Component. The achievements during the 2021-22 financial year include: monitoring of 13 No. Community Forest Associations under the 3rd Call, 2nd batch; Planning meeting to deliberate on the 2021-22 Financial year annual workplan and budget; signing of the Management Agreement on the construction of the additional 60Km wildlife control fence by

KWS/KFS/Rhino Ark Foundation/Mt. Kenya Trust and UTaNRMP; procurement of wildlife control fencing materials in three tenders namely; fencing posts (7200 line posts and 1900 strainer posts), assorted hardware materials and fence electrical items. Review of 5No. Participatory Forest Management Plans, advertised for 4th call of proposals for CFAs- the proposals were received at the appraisal secretariat based at the Water Resources Authority Office in Embu; held a sector/component meeting and also an exit strategy meeting.

Project Management and Coordination Component: The achievements during the half year were: Four (4) PSC meetings conducted; Four (4) statutory financial reports submitted to the Lead Agency; Supported 2019/2020 Audit by OAG and Project received unqualified Audit report; Compiled the 2020/2021 Annual progress report; conducted a rating and scoring exercise on group performance and report is complete; 2000 year 2021 wall calendars produced; The Project participated in the the national World Food Day celebrations in Kenya on 15th October 2020 at KALRO, Embu; Supported content development for various booklets that will be printed in the 2021/22FY. These are; Participatory Processes, School Greening Program, Conservation Agriculture and Farmer Field Schools; One (1) feature story on the Project's interventions featured on a national newspaper (The Standard - Saturday Sep 26th 2020) smart harvest section (page 6). The success story was also featured on Muuga Fm, a regional radio station covering Mt Kenya region that broadcasts in Kimeru language.

Other support provided to Project teams included: Computer Infrastructure; M&E and Accounting Information System Databases; Hosting of virtual Meetings in the advent of COVID-19.

Cumulative physical Progress Summary by Component as at 30th June 2022

Community Empowerment

The component has been able to: Delineate 301 Focal Development Areas (FDAs); 861 sensitization and awareness meetings along the river basins to sensitize communities on the project goals and objectives reaching 148,465 (M 75,717, F 72748) community members; conduct 301 Participatory Rural Appraisal (PRA) culminating in the development of 301 Community Action Plans (CAPs) and formation of 301 Focal Development area Committees (FDACs); Sensitize 1023 (250 F, 773 M) chiefs and assistant chiefs on the project which proved a very useful endeavour during mobilization meetings for PRAs and other project awareness meetings since they played a major role in mobilization of communities; Hold six (6) meetings in the counties to sensitize staff on the project 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. Other community TOTS trained in GALS include 93 (64M,29F) chiefs and assistant chiefs to enhance their skills in gender mainstreaming is aimed at their support in reduction of gender disparity among their communities. Further the Project has: Trained 301 FDACs, 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; Printed 90,000 brochures and leaflets for use during awareness meetings and 5,000 community project diaries for computation and capture of community contribution to project activities for sustainability; Procure six (6) sets of Public Address equipment for use during the awareness and mobilization meetings.

Exchange visits have been conducted with participation of 580 (M334, F249,) members drawn from 59 WRUAs and 700 members (M403, F299) from 33 CFAs; 288(148M, 140F) from 32 youth groups and 1243 FDAC/CIGs officials.

A total of 155 dairy cows with membership of 2605 benefit sharing plans were reviewed, and it showed that, out of the total membership, 1976 members had benefited each with a dairy cow while 629 were yet to benefit. Mechanism are in place on how the remaining members would also benefit.

To guide groups' implementation and sustainability a model by laws encompassing technical and governance sections has been developed and total of 24 water groups have been trained on how to align it to their existing bylaws.

Conducted Gender baseline study to guide gender mainstreaming activities; Training Needs Assessment study to guide all the capacity building activities for technical officers and the communities involved in project implementation.

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. This has guided the Project in targeting more youth for various interventions towards poverty reduction. Consequently, 79 youth sensitization barazas were conducted and effects were that during the 4th call in 2018/19 financial year, a total of 443 youth proposals seeking funding was recorded in comparison to the other calls out of which a paltry 136 proposals had been cumulatively recommended for funding.

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. The reviewed CAPs were also aligned to County Integrated Development Plans to enhance participation by wider stakeholders in implementation of various interventions, increased ownership and sustainability.

Sustainable Rural Livelihood

The component has cumulatively: Facilitated establishment of 1482 on-farm trials; Facilitated establishment of 1482 on-farm trials; Facilitated set up of 1190 of soil and water conservation demos; Carried out 330 soil fertility demonstrations; Facilitated 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; A total of 1,187 Farm plans have be done and a total 338 have been excavated .A total of 102 staff were trained on soil and water conservation; A total 37 Soil and water catchment areas have been established and 37 catchment committees trained, A total of 5 workshop on participatory scenario planning and development of where 5 weather advisories for October –November and December rains 2020 developed and distributed : 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; Conducted Needs assessment on CIGs, IWUAs, CFAs and WRUAs to inform agribusiness areas of training.

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 both at WRA sub-regional offices; 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 98 boreholes; Completed 36 common intake and domestic water supply; Installed 326 roof water harvesting for demonstration in public

institutions; Upgraded fifty two (52) irrigation scheme to irrigate 2,515 hectares; constructed 15 dams/pans/rock catchments; Rehabilitated/constructed 21 environmental hotspots; 49 shallow wells, and 95 springs, 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 2736 committee members of water groups 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 87Km of solar powered wildlife control fence and procured fencing materials for an additional 60KM to be constructed 2021/22 financial year; rehabilitated 2413Ha (1,913 Ha @700 stems/ha and 500Ha for 2018/19FY at 1000 stems/ha) of degraded forest areas directly under KFS with a survival rate of 80% and an additional 569Ha under the CFA grants; 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%. Also achieved is environmental and social economic impact of solar powered wildlife electric control fence.

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 (%) CIG members adopting Income Generating Activities	81% of Farmer Field Schools (FFSs) members were reported to have adopted the technologies. 42,270 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

		<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>2515 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>27,400 households reporting reduction in time spent on collection of water or fuel</p>
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3. ENVIRONMENT AND 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 through participatory development of community action plans. The communities are engaged during the project planning, implementation and, monitoring and evaluation. Calls for proposals on 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 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. The staff also enjoy comprehensive medical insurance cover as per GoK/IFAD guidelines.

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. It is worth noting that the Projects key interventions are geared towards directly benefiting the communities on a sustainable manner.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the 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 ended on June 30, 2022.

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


The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator for 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 for 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 ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The Principal Secretary for 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 Water, Sanitation and Irrigation and the *Project Coordinator* for Upper Tana Catchment Natural Resource Management Project on 20/9/2022 and signed by them.



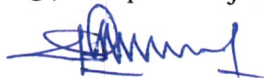
Principal Secretary
Name:
Dr. (Eng.) Joseph K. Njoroge, CBS



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



Project Coordinator
Name: Muthoni F. Livingstone



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

MERRY - Spanish

FORM No. A 51



CO-OPERATIVE BANK

CERTIFICATE OF BALANCE

Branch Meru Date 14/7/2022

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

Title of A/C: Open Term Unit Rev. Mubaremas Project

A/C No:

0	1	1	4	1	4	1	5	9	4	3	0	0	1
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in the books of this Branch as at 30/6/2022

Amount to Kshs 18,457,929.97/-

Amount in words: Eighteen million, four hundred fifty seven thousand, nine hundred twenty nine and 97/100 only

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

[Signature] Manager

[Signature] Operations Manager

Authorised Signatory

REPUBLIC OF KENYA

DATE: 04/07/2022

Report of the Board of Survey on the cash and bank balances of Ministry of Water, Sanitation and Irrigation (Upper Tana Catchment Natural Resources Management Project – GoK Account No. 01141408098000) as at the close of business on 30th June, 2022.

The Board, consisting of:- (Names and official titles) Wycliffe Ojukwu (AAG) (Chairperson), Isacko Godana (Acct) and Hilda Nzue (HRMO) (Members) assembled at PCT Hall, Embu at 10.30 am on the 4th of July, 2022 and the following cash was produced:

Notes:	Shs: NIL
Silver:	Shs: NIL
Copper:	Shs: NIL
Cheques (as per details on reverse)	Shs: NIL
	Shs: NIL

It was observed that cheques amounting to Shs: N/A Cts

Have been on hand for more than N/A days prior to the date of the survey.

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

The cash book reflected the following balances as at the close of business on the 30th June, 2022.

Cash on hand	Shs. NIL
Bank Balance	Shs. 153,004,290.07

The Bank Certificate of Balance showed a sum of Shs: (in words) Fifty Four Million Two Hundred and Seventy One Thousand Eight Hundred and Eighty Cents Twenty Nine Only (Shs.54,271,880.29) Standing to the credit of the account on (date) 30th June, 2022.

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O. 30 – see overleaf)



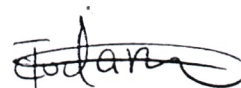
.....
(Chairman/Chairlady)

Date: 4/7/2022

Member of Board

1. Wycliffe Ojukwu

2. Isacko Godana



3. Hilda Nzue



GPK(L)



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch..... EMB Date..... 19.7.2022

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

(Title of A/C) UPPER TANA CATCHMENT NATURAL RESOURCE

A/C No.

0	1	1	4	1	4	0	8	0	9	8	0	0	0
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In the books of this Branch as at 30TH JUNE 2022

Amount to Kshs..... 54271880.29

Amount in words: FIFTY FOUR MILLION TWO HUNDRED

AND SEVENTY ONE THOUSAND EIGHT HUNDRED

AND EIGHTY CENT THIRTY NINE ONLY

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

[Signature] Manager

Authorized Signatory Manager



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@utanrmp.or.ke utanrmp@gmail.com www.utanrmp.or.ke

COOPERATIVE BANK ACCONT NO.01141408098000(GOK)

BANK RECONCILIATION STATEMENT AS AT 30/06/2022

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate(Spanish A/c)		54,271,880.29	54,271,880.29
Less			
1. Payments in cashbook not yet recorded in bank statement.	23,273,898.22		
Unpresented Cheques(Schedule C)			
2. Receipts in bank statement not yet recorded in cashbook	-	23,273,898.22	
		30,997,982.07	
Add			
3. Payments in bank statement not yet recorded in cashbook(Schedule A)	602.00		
4. Receipts in cashbook not yet recorded in bank statement.	122,005,706.00	122,006,308.00	
Balance as per the cashbook.....		153,004,290.07	153,004,290.07
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 <i>APA</i>	Signature <i>[Signature]</i>	Signature <i>[Signature]</i>	
(All schedules are attached herewith)			...15/7/2022
			Date



REPUBLIC
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Poverty Reduction Through Sustainable NRM



MINISTRY OF WATER, SANITATION AND IRRIGATION
UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

P.O. Box 996-60100 EMBU. Tel: 068-2231376, email utanrmp@gmail.com

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 30/06/2022

DATE	CHQ NO.	PAYEE	AMOUNTS(KSHS)	REMARKS
29/01/2021	2875	LAVINGTON SECURITY	57,491.00	
30/06/2021	3229	DIS CIGS	23,591.22	
24/06/2022	3299	HAZINA SACCO	418,713.00	
24/06/2022	3300	ASILI SACCO	50,000.00	
24/06/2022	3001	WINAS SACCO	50,000.00	
24/06/2022	3002	UKULIMA SACCO	346,900.00	
24/06/2022	3003	MAZINGIRA	9,500.00	
24/06/2022	3005	BRITAM	20,428.00	
24/06/2022	3006	ICEA	7,018.00	
24/06/2022	3008	PENSION	242,473.00	
24/06/2022	3009	SANLAM	23,337.00	
24/06/2022	3010	OLLIN SACCO	5,400.00	
24/06/2022	3011	NHIF	37,350.00	
24/06/2022	3012	NAWIRI SACCO	7,000.00	
24/06/2022	3013	NSSF	15,120.00	
24/06/2022	3014	SUPERANNUATION	8,220.00	
24/06/2022	3015	KRA COLLECTION	2,007,422.00	
24/06/2022	3017	MATCH ENTERPRISES	43,178.00	
24/06/2022	3021	CFAO	173,567.00	
30/06/2022	3031	SAMWEL ONYANGO	1,700.00	
30/06/2022	3037	FLORENCE OSEBE	11,277.00	
30/06/2022	3035	GRATUITY KRA-COLLECTION	5,451,856.00	
30/06/2022	3034	GRATUITY	12,720,999.00	
30/06/2022	3039	KRA COLLECTION	381,685.00	
30/06/2022	3040	KRA COLLECTION	890,599.00	
30/06/2022	3038	KRA COLLECTION	269,074.00	
			23,273,898.22	



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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

COOPERATIVE BANK ACCONT NO.01141408098000(GOK)

BANK RECONCILIATION STATEMENT AS AT 30/05/2022

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

DATE	REF	DESCRIPTION	AMOUNT (Kshs.)	REMARKS
30/11/2021		INTER BANK TRANSFER	300.00	
30/06/2022		CASH DEPOSIT	5,046.00	
30/06/2022		CASH DEPOSIT	360.00	
30/06/2022		INTERBANK TRANSFER	122,000,000.00	
		GRAND.....TOTAL	122,005,706.00	



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Poverty Reduction Through Sustainable NRM



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Investing in rural people

MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

P.O. Box 996-60100 EMBU. Tel: 068-2231376, email utanrmp@gmail.com

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

COOPERATIVE BANK ACCOUNT NO.01141408098000(GOK)

BANK RECONCILIATION STATEMENT AS AT 30/06/2022

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
23/06/2022	COMMISSION TAX	500.00	
23/06/2022	EXCISE	100.00	
14/06/2022	TOTALS U/S	2.00	
	TOTAL	602.00	

Personal Current Account Statement



Statement Date 05-Jul-22
 Statement Period 01-Jun-22
 05-Jul-22
 Page Page 4 of 5

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
28-Jun-22	CHEQUE NO: 3023 COOPERATIVE BANK 4140809800	BPWR	28-Jun-22	27,785,117.00		88,912,784.29 CR
29-Jun-22	CHQ NUMBER 003027	SVR	29-Jun-22	600,000.00		88,312,784.29 CR
29-Jun-22	CHQ NUMBER 003019	SVR	29-Jun-22	191,638.00		88,121,146.29 CR
29-Jun-22	CHEQUE NO: 3022 COOPERATIVE BANK 4140809800	BPWR	29-Jun-22	5,834,394.00		82,286,752.29 CR
29-Jun-22	CHEQUE NO: 3030 UPPER TANA CATCHMENT 4140809800	BPWR	29-Jun-22	27,583,763.00		54,702,989.29 CR
30-Jun-22	CHQ NUMBER 003018	SVR	30-Jun-22	541,728.00		54,161,261.29 CR
30-Jun-22	CHQ NUMBER 003021	SVR	30-Jun-22	230,359.00		53,930,902.29 CR
30-Jun-22	218130100544 CICILY;WAMUYU POSAG012416CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		14,030.00	53,944,932.29 CR
30-Jun-22	0 CECCILY WAMURU	BPWR	30-Jun-22		123,220.00	54,068,152.29 CR
30-Jun-22	0 FLORENCE OSEBE	BPWR	30-Jun-22		76,005.00	54,144,157.29 CR
30-Jun-22	218130161321 Rodgers; POSAG042334 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		100,000.00	54,244,157.29 CR
30-Jun-22	218130161437 Rodgers; POSAG042334 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		50,680.00	54,294,837.29 CR
30-Jun-22	CHEQUE NO: 3016 -UKULIMA FOSA 4140809800	BPWR	30-Jun-22	22,957.00		54,271,880.29 CR
01-Jul-22	218201145414 Rodgers; POSAG042334 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	01-Jul-22		5,046.00	54,276,926.29 CR
04-Jul-22	CHQ NUMBER 003017	SVR	04-Jul-22	43,178.00		54,233,748.29 CR

REPUBLIC OF KENYA

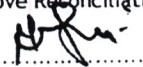
BANK RECONCILIATION

As at.....30.6.2022 Station.....IMENTI NORTH

A/c No.11418943001 Upper Tana ^{C/O} (Spanish)

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			18,457,929.97
Less			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)			18,458,060.00
2. Receipts in Bank Statement not yet recorded in Cash Book			nil
Add			
3. Payments in Bank Statement not yet recorded in Cash Book			180.00
4. Receipts in Cash Book not yet recorded in Bank Statement			nil
Bank Balance as per Cash Book			49.97

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 SUB-COUNTY
ACCOUNTANT
IMENTI NORTH SUB-COUNTY
P. O. Box 180-80200,
MERU

6/7/22
Date

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	CHEQ. NO.	DETAILS	AMOUNT
29.6.2022	150	Gogetter Construction	3,821,462.00
"	151	CPC Utarmp	432,900.00
"	152	Comm of Domestic Taxes	74,638.00
"	153	Gogetter Constrction	4,329,000.00
"	155	Dayspring ventures	4,360,651.00
"	156	CPC Utarmp	493,980.00
"	157	Comm of Domestic Taxes	85,169.00
"	158	Dayspring ventures	4,274,960.00
"	159	Silverspread Service station	85,389.00
"	160	Comm of Domestic Taxes	1,611.00
"	161	Komka Enterprises	49,074.00
"	162	Comm of Domestic Taxes	926.00
"	163	Pisami Enterprises	245,690.00
"	164	Comm of Domestic Taxes	4,310.00
"	165	NSCA	198,300.00
			18,458,060.00

PAYMENT IN THE BANK STAMENT NOT YET RECORDED IN THE CASHBOOK

DATE	DETAILS	AMOUNT
9.12.2021	Bank charges	180.00
		180.00



Statement Date 15 Jun 22
 Statement Period 01 Jun 22 to 15 Jun 22
 Page Page 1 of 1

UPPER TANA HAT RES MAGMENT PROJECT

Branch MERRI BARRAKA
 Branch Code 000111/05
 Contact Details
 Tel

Account No	01141418943001
Account Description	SPANISH TRUST FUND
Currency	KES

TRANS DATE	DETAILS	CHAN#/EL ID	VALUE DATE	DEBIT	CREDIT	BYM BALANCE
01-Jun-22	Brought forward Balance					69.97 CR
11-Jun-22	Charges For P752206115903312	IBAPS_BATC	11-Jun-22	300.00		230.03 CR
11-Jun-22	P752206115903312 01141418943001 UPPER TANAP752206110077309	IBAPS_BATC	11-Jun-22		525,800.00	525,369.97 CR
14-Jun-22	216514132913 faith; POSAG057455 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	14-Jun-22		300.00	525,669.97 CR
29-Jun-22	Charges For P752206296417331	IBAPS_BATC	29-Jun-22	300.00		525,369.97 CR
29-Jun-22	P752206290079273 P752206296417331 EMB U BRANCHUPPER TANAP752206290079273	IBAPS_BATC	29-Jun-22		17,872,760.00	18,452,129.97 CR
05-Jul-22	CHEQUE NO: 149 FAITH MUTHONI 4141894300	BPWR	29-Jun-22	200.00		18,457,929.97 CR
	TOTAL VALUE			800.00	18,458,660.00	
CLEAR BALANCE AS ON 05-Jul-22						18,457,929.97 CR
BOOK BALANCE AS ON 05-Jul-22						18,457,929.97 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.

REPUBLIC OF KENYA

F.O.51

DATE...1/7/2022..

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

UTaNRMP SPANISH TRUST..... as at the close of Business
on 30th June, 2022....

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

1. CHAIRMAN - NICHOLAS NYAGA ITUMU - COUNTY PROJECT COORDINATOR UTaNRMP
2. MEMBER - JAPHAT MURIITHI KABUNG- CACEO
3. MEMBER - JOSEPHAT N. NGAMA - CCRO

Assembled at the office of SUB-COUNTY CASHIER

at.....9.00 A.M......(time) on the.....1/7/2022.....

And the following cash was produced:-

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

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

The cash 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., 2022.....:-

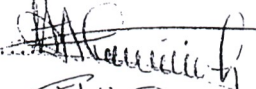
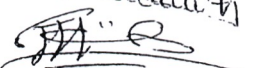
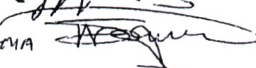
Cash on hand	..	..	..	..	..	Sh. <u>NIL</u>
Bank Balance	..	..	..	..	..	Sh <u>.....6806.04.....</u>
						<u>.....</u> <u>6806.04</u>

The bank Certificate of Balance showed a sum of Sh ...**Five hundred seventy thousand eight hundred and seventy six** ...cts...**zero four.** (Sh...570,876....cts...04...)

Standing to the credit of the account on.....30/6/...2022.

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...1-7-2022.....

- 1) NICHOLAS NYAGA ITUMU 
Chairman
- 2) JAPHAT MURIITHI KABUNG 
- 3) JOSEPHAT N. NGAMA 
Members of the Board



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch KERUGOYA Date 01/07/2022

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

(Title of A/C) UTANRMP SPANLHT RACT

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 30TH June 2022

Amount to Kshs. 570,876.00/-

Amount in words: Five hundred and seventy thousand,
Eight hundred seventy six Shillings,
Cents four only.

Per Pro. THE CO-OPERATIVE BANK OF KENYA
KERUGOYA BRANCH
[Signature]
Service Desk
Authorized Signatory

KIRINYAGA CENTRAL SUB COUNTY TREASURY

BANK RECONCILIATION

as at 30th June, 2022 UPPER TANA SPANISH TRUST FUND a/c 011415671350000

Balance as per Bank Statement

Less

- 1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

- 2 Receipts in Bank Statement not yet recorded in Cash Book

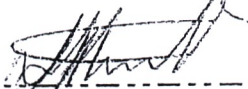
Add

- 3 Payments in Bank Statement not yet recorded in Cash Book
- 4 Receipts in Cash Book not yet recorded in Bank Statement

Balance as per Cash Book

Sh.	Cts	Sh.	Cts	Sh.	Cts
		570,876.04			
	564,070.00				
		0.00	564,070.00	6,806.04	
	0.00				
			-	0.00	
				6,806.04	

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



National Sub County Accountant

SIGNATURE

Date

- 1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

AS PER ATTACHED LIST

- 2 Receipts in Bank Statement not yet recorded in Cash Book

AS PER ATTACHED LIST

- 3 Payments in Bank Statement not yet recorded in Cash Book

AS PER ATTACHED LIST

- 4 Receipts in Cash Book not yet recorded in Bank Statement

AS PER ATTACHED LIST

Prepared by:
 Title...P...ACCOUNTANT.....

Checked by:
 Title.....

Name.....David Nyotu Wakaba.....

Name.....

Signature.....

Signature.....

COLUMN 1 UNPRESENTED CHEQUES

DATE	CHQ NO	PAYEE	AMOUNT
28.06.2021		Bank Charges	1,100.00
20.06.2022	203	Bahati Investment	43,782.00
20.06.2022	204	Commissioner of VAT	768.00
20.06.2022	205	Jannian Enterprises	19,630.00
20.06.2022	206	Commissioner of VAT	370.00
20.06.2022	207	Jannian Enterprises	94,222.00
20.06.2022	208	Commissioner of VAT	1,778.00
30.06.2022	209	Jannian Enterprises	58,889.00
30.06.2022	210	Commissioner of VAT	1,111.00
30.06.2022	211	Nicholas Nyagah	7,000.00
30.06.2022	212	Jannian Enterprises	29,444.00
30.06.2022	213	Commissioner of VAT	556.00
30.06.2022	214	Jannian Enterprises	9,815.00
30.06.2022	215	Commissioner of VAT	185.00
30.06.2022	216	Bahati Investment	24,982.00
30.06.2022	217	Commissioner of VAT	438.00
30.06.2022	218	Jannian Enterprises	49,074.00
30.06.2022	219	Commissioner of VAT	926.00
30.06.2022	220	Jannian Enterprises	112,870.00
30.06.2022	221	Commissioner of VAT	2,130.00
30.06.2022	222	Jannian Enterprises	103,056.00
30.06.2022	223	Commissioner of VAT	1,944.00

564,070.00

COLUMN 2 RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
		0.00
		0.00

COLUMN 3 PAYMENTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
		0.00

COLUMN 4 RECEIPTS IN CASH BOOK NOT RECORDED IN BANK STATEMENT

DATE	DETAILS	AMOUNT

Current Account Statement



Statement Date 01-Jul-22
 Statement Period 01-Jun-22 to 30-Jun-22
 Page Page 1 of 1

/aNRMP 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
1-Jun-22	Brought forward Balance					244,500.04 CR
1-Jun-22	Charges For P752206115898543	IBAPS_BATC	11-Jun-22	300.00		244,200.04 CR
1-Jun-22	P752206110077309 P752206115898543 01141567135000 UPPER TANAP752206110077309	IBAPS_BATC	11-Jun-22		376,940.00	621,140.04 CR
3-Jun-22	FRM 01141408098000	BPWR	16-Jun-22		374,840.00	995,980.04 CR
3-Jun-22	CHEQUE NO: 197 JACKSON NDIRANGU 4156713500	BPWR	18-Jun-22	129,240.00		866,740.04 CR
3-Jun-22	CHEQUE NO: 199 BENSON MUCHIRI 4156713500	BPWR	18-Jun-22	106,560.00		760,180.04 CR
3-Jun-22	CHEQUE NO: 200 IRENE WANJIKU 4156713500	BPWR	18-Jun-22	19,259.00		740,921.04 CR
3-Jun-22	CHEQUE NO: 198 JOSEPH MACHARIA 4156713500	BPWR	20-Jun-22	99,000.00		641,921.04 CR
1-Jun-22	CHEQUE NO: 201 NICHOLAS NYAGA 4156713500	BPWR	24-Jun-22	3,900.00		638,021.04 CR
1-Jun-22	CHEQUE NO: 202 ANDERSON REX 4156713500	BPWR	24-Jun-22	67,145.00		570,876.04 CR
	TOTAL VALUE			425,404.00	751,780.00	
CLEAR BALANCE AS ON 01-Jul-22						570,876.04 CR
BOOK BALANCE AS ON 01-Jul-22						570,876.04 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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

REPUBLIC OF KENYA

Date: July 2022

UTAMAMP SPANISH

Report of the board of survey on the Cash and Bank Balances of the close of Business on 30th June, 2022

The Board consisting of (Names and official titles)

- Cyprian Kithingyi CHAIRMAN
- Rosemercy Mbothing MEMBER
- Lucy Mwarua MEMBER

Assembled at the office of THE DISTRICT TREASURY NYERI CENTRAL

At 10.00 AM (Time) on the 1st July 2022

And the following cash was produced:-

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

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

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

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

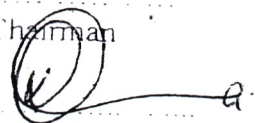
Cash on hand.....	Sh. NIL
Bank balance.....	Sh. 372931.45

The Bank Certificate of Balance showed a sum of 5,242,969.93 (Sh.....cts.....)

Amounting to the credit of the account on 30th June, 2022.....

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

Date 1/7/2022

Chairman

Members of the Board



CO-OPERATIVE BANK

The Co-operative Bank of Kenya Limited
Nyeri Branch
P.O. Box 1032 10100 Nyeri
Tel 061 2030751, 2030815
Mobile 0722-202460, 0734-683367
Fax 061 2034976
Nyeri
Email: nyeribr@co-opbank.or.ke

26 JULY 2022

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCE:

UTANRMP SPANISH TRUST FUND LOAN: ACCOUNT NUMBER 01141511763301

We hereby certify that the balance standing in the above account in our books is as follows.

As at Date: 30.06.2022

Amount in figures: KES 5, 242, 969.95

Amount in words: KENYA SHILLINGS FIVE MILLION, TWO HUNDRED FORTY TWO THOUSAND NINE HUNDRED SIXTY NINE CENTS NINETY FIVE ONLY.

This information is communicated in strict confidence and for your private use only.

Yours faithfully,

FELIX MATETE
AUTHORIZED SIGNATORY - NYERI BRANCH

1141511763301

REPUBLIC OF KENYA
UPPER TANA-SPANISH

F.O. 30

BANK RECONCILIATION

As at 30th JUNE 2022

Station.....NYERI CENTRAL

	Amount (Kshs.)	Amount (Kshs.)
Balance as per Bank Certificate		5,242,969.95
Less- 1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques)	4,870,038.50	
2. Receipts in Bank statement not yet recorded in Cash Book	-	4,870,038.50
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		372,931.45

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct. 372,931.45

Handwritten signature
 DISTRICT ACCOUNTANT
 NYERI CENTRAL
 P.O. BOX 1033 - 10100 NYERI

District Accountant
Designation

Date

D. PAYMENTS IN CASH (OORT NOT YET RECORDED IN BANK STATEMENTS TO REPRESENT ONLY CHEQUES)

CHEQUE		DETAILS	AMOUNT	
No.	DATE		Sh.	Cts.
264	31.08.2020	JALIS		30.00
273	31.08.2020	VAT		2,490.00
276	31.08.2020	UNDERCAST		6.50
295	31.08.2020	CPC		1,421.00
294	31.08.2020	VAT		796.00
	31.08.2020	BANK CHARGES		21,395.00
297	30.06.2022	UTANRMP		175,520.00
298	30.06.2022	TRANSWORLD		3,331,866.00
299	30.06.2022	VAT		65,076.00
301	30.06.2022	CPC		377,438.00
302	30.06.2022	NYEWASCO		4,000.00
303	30.06.2022	SKYLINE HOLDINGS		453,052.00
304	30.06.2022	VAT		7,948.00
	30.06.2022	BANK CHARGES		5,000.00
305	30.06.2022	KENYA POWER		10,000.00
306	30.06.2022	JALIS ENTERPRISES		129,556.00
307	30.06.2022	VAT		2,444.00
314	30.06.2022	IFAD LOAN TRANSFER		282,000.00
		TOTAL		4,870,038.50

Personal Current Account Statement



Statement Date 31-Aug-22
 Statement Period 01-Jul-21 to 01-Aug-22
 Page Page 1 of 2

UTANRMP NYERI COUNTY

Branch NYERI BRANCH
 Branch Code 00011010
 Contact Details
 Tel

Account No	01141511763301
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jul-21	Brought forward Balance					2,008,547.95 CR
22-Jul-21	CHEQUE NO: 261 KRA 4151176330	BPWR	22-Jul-21	444.00		2,008,103.95 CR
22-Jul-21	CHEQUE NO: 265 KRA 4151176330	BPWR	22-Jul-21	444.00		2,007,659.95 CR
22-Jul-21	CHEQUE NO: 281 KRA 4151176330	BPWR	22-Jul-21	1,333.00		2,006,326.95 CR
22-Jul-21	CHEQUE NO: 279 KRA 4151176330	BPWR	22-Jul-21	1,481.00		2,004,845.95 CR
22-Jul-21	CHEQUE NO: 285 KRA 4151176330	BPWR	22-Jul-21	1,000.00		2,003,845.95 CR
05-Oct-21	CHEQUE NO: 288 INTERGRATED FORESTRY CONS4151176330	BPWR	05-Oct-21	734,612.00		1,269,233.95 CR
05-Oct-21	CHEQUE NO: 290 INTERGRATED FORESTRY 4151176330	BPWR	05-Oct-21	734,612.00		534,621.95 CR
29-Oct-21	CHEQUE NO: 292 UTANRMP 4151176330	BPWR	29-Oct-21	156,107.00		378,514.95 CR
29-Oct-21	1453 UTANRMP	BPWR	29-Oct-21		42,098.00	420,612.95 CR
09-Dec-21	Charges For P752112099731508 P752112090046667	IBAPS_BATC	09-Dec-21	300.00		420,312.95 CR
09-Dec-21	P752112099731508 01141511763301 UPPER TANAP75211209004666 7	IBAPS_BATC	09-Dec-21		282,000.00	702,312.95 CR
21-Dec-21	CHEQUE NO: 291 COMMISSIONER OF VAT 4151176330	BPWR	21-Dec-21	12,888.00		689,424.95 CR
21-Dec-21	CHEQUE NO: 289 COMMISSIONER OF VAT 4151176330	BPWR	21-Dec-21	12,888.00		676,536.95 CR
11-Jun-22	Charges For P752206115898542 P752206110077309	IBAPS_BATC	11-Jun-22	300.00		676,236.95 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.

Personal Current Account Statement



Statement Date 31-Aug-22
 Statement Period 01-Jul-21 to 01-Aug-22
 Page Page 2 of 2

JTANRMP NYERI COUNTY

Branch NYERI BRANCH
 Branch Code 00011010
 Contact Details
 Tel

Account No	01141511763301
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
Jun-22	P752206115898542 01141511763301 UPPER TANAP75220611007730 9	IBAPS_BATC	11-Jun-22		792,600.00	1,468,836.95 CR
9-Jun-22	Charges For P752206296417330 P752206290079273	IBAPS_BATC	29-Jun-22	300.00		1,468,536.95 CR
9-Jun-22	P752206296417330EMB U BRANCHUPPER TANAP75220629007927 3	IBAPS_BATC	29-Jun-22		3,774,433.00	5,242,969.95 CR
9-Jul-22	EQBLKENXXX TRANSWORLD CONSTRUCTION /0610297648842	BPWR	29-Jul-22	3,331,866.00		1,911,103.95 CR
9-Jul-22	COMM_32 SWIFT	BPWR	29-Jul-22	500.00		1,910,603.95 CR
9-Jul-22	EXCISE DUTY	BPWR	29-Jul-22	100.00		1,910,503.95 CR
	TOTAL VALUE			4,989,175.00	4,891,131.00	
CLEAR BALANCE AS ON 31-Aug-22						1,327,895.95 CR
BOOK BALANCE AS ON 31-Aug-22						1,327,895.95 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 29-Apr-15

PAYMENTS

27

Page 15 (Continued)

Sl. No.	In Whom Paid		Description of Payment	Allocation	Voucher No.	Cheque No.	Rs.			Paise		
	Sub	Account					Rs.	Paise	Cent	Rs.	Paise	Cent
			Day to day expenses	0001	012	012						
			Govt. spread sheet	0002	013	013						
			Cost of Domestic Query	"	014	014						
			Kerala Lottery	0003	015	015						
			Cost of Domestic Query	"	"	016						
			Prasanna Lottery	0004	017	017						
			Cost of Domestic Query	"	"	018						
			Service charges	0005	019	019						
			Police Station	0006	020	020						
			"	0007	021	021						
			"	0008	022	022						
			S.D.C. Uthampur	0009	023	023						
			"	0010	024	024						
			Silva Mookkudam	0011	025	025						
			"	0012	026	026						
			Uthampur	0013	027	027						
			N.C.A	0014	028	028						
Total												
							199300			118458360		
							+111			=49.97		
							199411			118458409.97		

BOARD OF SURVEY COMMITTEE - 2021-2022

1. NICHOLAS MATHIAS

2. JOSEPH MATHIAS

3. CANUEL M. MATHIAS

[Signature]

[Signature]

REPUBLIC OF KENYA

F.O. 51
Date: 1st July, 2022

Report of the Board of Survey on the Cash and Bank Business of UPPER TANA NATURAL RESOURCES (SPANISH) Bank Account 01141571141901 as at the close of business on 30.06.2022

The Board consisting of (Names and official titles)

- | | | |
|---------------------------|--------------------------------------|----------|
| 1. Mr. Colley Mutura, | -County Director of Youth Affairs | Chairman |
| 2. Lydia Kirito Mwongera, | -Sub County Civil Registrar Officer, | Member |
| 3. Mr. Vincent Mwaniki, | -County Housing Officer, | Member |

Assembled at the office of The Sub-County Accountant – Meru South Sub-County at 9.00 a.m. (time) on the 01.07.2022 and the following cash was produced.

Notes	Sh	-	-
Silver	Sh	-	-
Copper	Sh	-	-
Imprests (as per details on reverse)	Sh	-	-
		=	

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

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


The Cash Book reflected the following balance as at the close of business on the 30.06.2022

Cash on hand	Sh	NIL
Bank Balance	Sh	154,218.15

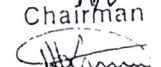
The Bank Certificate of Balance showed a sum of Shs14, 635,189.Cts 15 standing to the credit of the account on 30.06.2022.

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

Date: 1st July, 2022




Chairman



Members of the Board

GPK (L)


THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch CHUKA Date 14/07/2022

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

(Title of A/C) STANBIC SPANISH TRUST FUND

A/C No.

0	1	1	4	1	5	7	1	1	4	1	9	0	1
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30/06/2022

Amount to Kshs. 14,635,189.15

Amount in words: FOURTEEN MILLION SIX HUNDRED AND THIRTY FIVE THOUSAND ONE HUNDRED AND EIGHTY NINE SHILLINGS AND FIFTEEN CENTS ONLY

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

[Signature] ASO
Authorized Signatory

[Signature]
THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA

REPUBLIC OF KENYA
BANK RECONCILIATION
As at...30.06.2022 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			14,635,189.15
<i>Less</i>			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)	14,480,971.00		-
2. Receipts in Bank Statement not yet recorded in Cash Book	-		14,480,971.00
<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	-		-
Bank Balance as per Cash Book			154,218.15

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
Designation
MERU SOUTH - CHUKA

Date

8/7/2022

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

UNPRESENTED CHEQUES

DATE	DETAILS	CHQ No.	AMOUNT
30.06.2022	GG CONSTRUCTION	422	1,914,222.00
30.06.2023	VAT 2%	418	38,703.00
30.06.2024	WIT 3 %	419	67,345.00
30.06.2025	GG RETENTION 10%	420	224,475.00
30.06.2026	GREEN PALM CONSTRUCTION	421	953,379.00
30.06.2022	VAT 2%	423	18,621.00
30.06.2023	GREEN PALM RETENTION 10%	424	108,000.00
30.06.2024	GG CONSTRUCTION CO.	426	3,002,965.00
30.06.2025	VAT 2%	427	58,722.00
30.06.2026	GG RETENTION 10%	428	340,188.00
30.06.2022	GOGETER CONSTRUCTION	429	3,835,942.00
30.06.2023	VAT 2%	430	77,557.00
30.06.2024	WIT 3 %	432	134,948.00
30.06.2025	GOGETER RETENTION 10%	433	449,828.00
30.06.2026	GLONEY GEN CONSTRUCTION	431	942,318.00
30.06.2027	VAT 2%	434	18,405.00
30.06.2028	GLONEY RETENTION 10%	435	106,747.00
30.06.2029	GG CONSTRUCTION	436	738,544.00
30.06.2030	VAT 2%	437	14,425.00
30.06.2031	GG RETENTION 10%	438	83,663.00
30.06.2032	SALESIO NYAGA	439	117,636.00
30.06.2033	VAT 2%	440	2,064.00
30.06.2034	LALJI RAMJI	441	78,518.00
30.06.2035	VAT	442	1,482.00
30.06.2036	GITONGA BORANA	443	600.00
30.06.2037	GITONGA BORANA	443	9,400.00
30.06.2038	MARTIN MUTUMA	444	6,000.00
30.06.2039	MARTIN MUTUMA	444	500.00
30.06.2040	GREEN PALM CONSTRUCTION	445	949,649.00
30.06.2041	VAT 2%	446	18,548.00
30.06.2042	GREEN PALM RETENTION 10%	447	107,577.00
30.06.2043	MUGAKAR INVESTMENT	448	58,888.00
30.06.2044	VAT	449	1,112.00
TOTAL			14,480,971.00

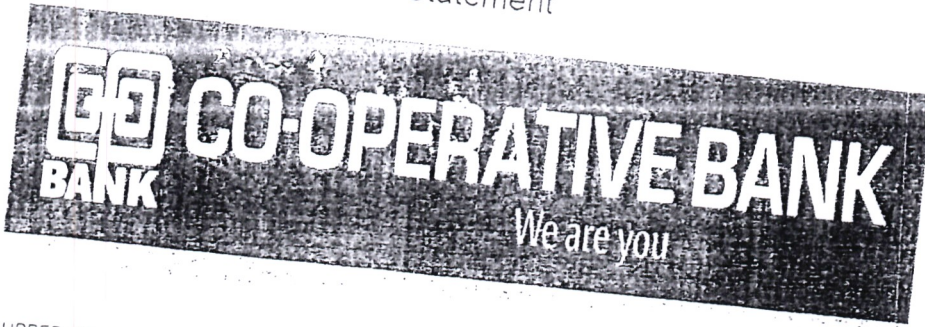
PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
		Retention 10%			435	1106747		1106747
	G4 Construction	211054 - 402	06	436		73854		
		VAT 2%			437	114425		
		Retention 10%			438	83663		83663
	Saleso Nyaga	22249 - 382	07	439		117636		
		VAT 2%			440	2064		119700
	Manager Cooperative	3565901 - 440	08	441				900
	Waji Rangi	3565901 - 445	09	441		78518		
		VAT			442	1482		80000
	Gitonga Borera	221401 - 442	10	443		600		
	"	3565901 - 441	11	"		9400		110000
	Martin Matuma	221101 - 425	12	444		6000		
	"	221102 - 426	13	"		500		6500
	Nathan Njagi	2211101 - 442	14	Cash			2000	
	"	221021 - 446	15	"			1000	
	"	2210303 - 447	16	"			78400	
	Isaac Miano	2210303 - 391	17	"		47000	4700	
	"	" " 409	"	"		40	47040	
	"	221101 - 392	18	"			2000	
	"	221021 393	19	"			1000	
	Green palm Contr	2110504 - 410	20	445		949649		
		VAT 2%		"	446	18548		
		Retention 10%		"	447	107577		107577
	Mugler Investment	211201 - 374	21	448		58288		
		VAT		449		1112		60000
8/29/15							131440	14531911
8/29/15							NIL	15421815
							131440	14686729

COLLEY MUTURA *[Signature]* 1/7/2022
 LYDIA MWONGERA *[Signature]*
 VINCENT MWANGI *[Signature]*

[Signature]

Annual Current Account Statement



Statement Date 01-Jul-22
 Statement Period 01-Jun-22 to 01-Jul-22
 Page 1 of 1

UPPER TANA NATURAL RESOURCES MGMT PROJEC

Branch CHUKA BRANCH
 Branch Code 00011018
 Contact Details
 Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANC
01-Jun-22	Brought forward Balance					
11-Jun-22	Charges For P752206115898541	IBAPS_BATC	11-Jun-22	300.00		134,958.15
11-Jun-22	P752206110077309 P752206115898541 01141571141901 UPPER TANAP752206110077309	IBAPS_BATC	11-Jun-22		427,500.00	134,658.15
28-Jun-22	Charges For P752206286405260	IBAPS_BATC	28-Jun-22	300.00		562,158.15
28-Jun-22	P752206280079140 P752206286405260 01141571141901 UPPER TANAP752206280079140	IBAPS_BATC	28-Jun-22		14,204,771.00	561,858.15
30-Jun-22	CHEQUE NO: 414 NATHAN NJAGI 4157114190	BPWR	30-Jun-22	81,400.00		14,766,629.15
30-Jun-22	CHEQUE NO: 415 ISAAC MIANO 4157114190	BPWR	30-Jun-22	50,040.00		14,685,229.15
	TOTAL VALUE			132,040.00	14,632,271.00	14,635,189.15
CLEAR BALANCE AS ON 01-Jul-22						14,635,189.15 CR
BOOK BALANCE AS ON 01-Jul-22						14,635,189.15 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

THE NATIONAL SUB-COUNTY
 ACCOUNTANT
 SOUTH - CHUKA

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

REPUBLIC OF KENYADATE; 14th July 2022

Report of the Board of Survey on the cash and bank balances of (Ministry/Department –

Upper Tana Natural Resources Management A/c Spanish as at the close of business on 30th June, 2022

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

1. **Joseph Ndatho**
2. **David Njoroge Mukuha**
3. **Jackline Muthoni Mugo**
4. **Purity Muthoni Kinyua**

Assembled at the office of the District Accountant (**EMBU WEST**) at 10.00 a.m. (time)on the (date) **15.07.2022** and the following cash was produced:

Notes:.....N/a..... Shs:.....N/A.....
 Silver:.....N/A..... Shs:.....N/A.....
 Copper:.....N/A..... Shs:.....N/A.....
 Cheques (as per details on reverse).....N/A..... Shs:_____N/A.....

It was observed that cheques amounting to Shs: _____ N/A _____ cts: N/A _____
 have 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 **30.6.2022**

Cash on hand	...	...	...	...	...	Shs:391,176.20
Bank balance	...	...	...	...	...	Shs.15,974,592.50

The Bank Certificate of Balance showed a sum of Shs: (in words) **Fifteen million nine hundred seventy four thousand five hundred ninety two cts fifty**

Standing to the credit of the account onN/A.....

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 - see overleaf)


 Mr. Joseph M. Ndatho
 County Registration of Persons
 CHAIRMAN/CHAIRLADY

Date: 2nd July 2019 Members of Board 1 Mr. David Njoroge Mukuha

2 M/s Purity Muthoni Kinyua 3. M/s Jackline Muthoni Mugo 



CERTIFICATE OF BALANCE

Branch..... EMBU Date..... 14/07/2022

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

(Title of A/C) UPPER TANA NATURAL RESOURCES MANAGEMENT SPANISH PROJECT

A/C No.

0	1	1	4	1	4	0	8	1	1	1	4	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30TH JUNE 2022

Amount to Kshs. 159 74 592.50

Amount in words: FIFTEEN MILLION NINE HUNDRED SEVENTY FOUR THOUSAND FIVE HUNDRED NINETY TWO CENTS FIFTY.

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

D S Manager
Authorised Signatory
..... Operations Manager

REPUBLIC OF KENYA
UPPERTANA RESOURCE MANAGEMENT (SPANISH)
BANK RECONCILLATION

AS AT 30/06/2022

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

Shs	cts
15,974,592.20	
15,584,046.00	
50.00	
680.00	
-	
391,176.20	391,176.20

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
District Accountant
EMBU WEST
Designation

14/07/2022
Date

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
155	29/06/2022	Wetlinks	3,704,911.00	161	29/06/2022	Pilot glassmart	3,729,303.00
156	29/06/2022	CIT	72,362.00	162	29/06/2022	CIT	72,837.00
157	29/06/2022	DA	419,697.00	163	29/06/2022	DA	422,460.00
158	29/06/2022	Jufex auto H/W	3,334,810.00	164	30/06/2022	Quick kobil	68,704.00
159	29/06/2022	CIT	65,309.00	165	30/06/2022	CIT	1,296.00
160	29/06/2022	DA	387,791.00	166	30/06/2022	Eagle twenty	99,259.00
167	30/06/2022	CIT	1,741.00	174	30/06/2022	Co- op bank	1,982,126.00
169	30/06/2022	CIT	34,774.00	175	30/06/2022	Patrick munyi	169,940.00
172	30/06/2022	DA	1,016,726.00				9,038,121.00
		subtotal	9,038,121.00			Total	15,584,046.00

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

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

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
30/06/2022	bank charges	680.00			
	total	680.00			

Personal Current Account Statement



CO-OPERATIVE BANK

Statement Date 06-Jul-22
 Statement Period 01-Jun-22 to 30-Jun-22
 Page Page 1 of 2

UPPER TANA NAT RESORCES MGMT PROJECT

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

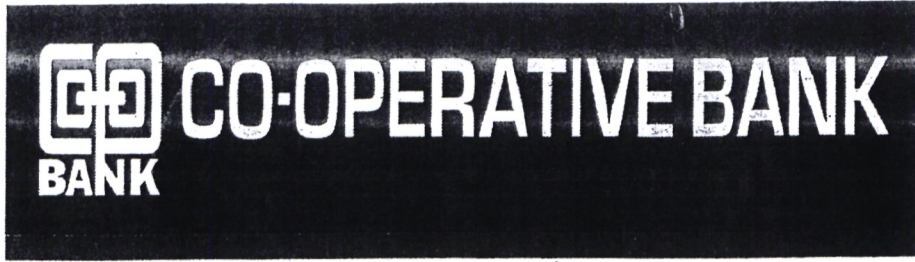
Certified True Copy of the Original
 THE CO-OPERATIVE BANK OF KENYA LTD.
 EMBU BRANCH

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-22	Brought forward Balance					1,086.20 CR
03-Jun-22	INTERIM STATEMENT 4081114 UPPER TANA NAT RESORCES M EXCISE DUTY	BPWR	03-Jun-22	= 100.00 =		986.20 CR
03-Jun-22	Charges For P752206115903313 P752206110077309	BPWR	03-Jun-22	= 20.00 =		966.20 CR
11-Jun-22	Charges For P752206115903313 01141408111400 UPPER TANAP752206110077309	IBAPS_BATC	11-Jun-22	= 300.00 =		666.20 CR
11-Jun-22		IBAPS_BATC	11-Jun-22		373,580.00	374,246.20 CR
28-Jun-22	Charges For P752206286405259 P752206280079140	IBAPS_BATC	28-Jun-22	= 300.00 =		373,946.20 CR
28-Jun-22	Charges For P752206286405259 01141408111400 UPPER TANAP752206280079140	IBAPS_BATC	28-Jun-22		13,580,346.00	13,954,292.20 CR
29-Jun-22	INTERIM STATEMENT 4081114 UPPER TANA NAT RESORCES M EXCISE DUTY	BPWR	29-Jun-22	= 100.00 =		13,954,192.20 CR
29-Jun-22	Charges For P752206296417329 P752206290079273	BPWR	29-Jun-22	= 20.00 =		13,954,172.20 CR
29-Jun-22	Charges For P752206296417329 P752206290079273	IBAPS_BATC	29-Jun-22	= 300.00 =		13,953,872.20 CR
29-Jun-22	Charges For P752206296417329 U BRANCHUPPER TANAP752206290079273	IBAPS_BATC	29-Jun-22		2,020,720.00	15,974,592.20 CR
	TOTAL VALUE			1,140.00	15,974,646.00	
CLEAR BALANCE AS ON 06-Jul-22						5,204,068.20 CR
BOOK BALANCE AS ON 06-Jul-22						5,204,068.20 CR
						"End of Statement"

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

Personal Current Account Statement



Statement Date 06-Jul-22
Statement Period 01-Jun-22 to 30-Jun-22
Page Page 2 of 2

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

OVERDRAFT FACILITY DETAILS :

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

PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
								122097280 =
								12209450 =
								174502220
								1395450220
30/06/22	Quick Kobil	2211201	410	006	169			
	CIT	"	"	"	165			657104
	Eogin Security Ltd	3110504	411	007	166			12948
	CIT	"	"	"	167			99259
	Eogin Security Ltd	"	412	008	168			1747
	CIT	"	"	"	169			1982128
	Guguter Construction Company	"	414	009	170	906289		34774
	CIT	"	"	"	171	8765		
	District accountant	"	"	"	172	101672		
	Ernest Simiyu	2210303	362	010			28920	
	Telesia G. Moko	"	408	011			68600	
	"	2211101	389	012			4000	
	"	2210201	390	013			1000	
	Bank Kancana	221101	372	014			45366	
	"	"	371	015			4000	
	"	2210201	370	016			1000	
	Banadita Muzama	"	374	017			500	
	"	2211101	375	018			2000	
	"	2210303	373	019			14560	
	Cooperative Bank	3110504	412	02	174			1982126
	Patrick Mungyi CFOU						169940	1982128
	Pati Patrick Niiru Mungyi CFOU				175			169940
							2069940	5356892
							-	39117620
							169940	574786820

Checked
30/06/2022

Checked
30/06/2022

BOARD OF SURVEY 2022

- CHAIRMAN: JOSEPH M. NDATIA
- MEMBER: DANIEL FORGIE MUKUNA
- MEMBER: JACKSON MUKHANI MUKUNA
- MEMBER: PATRICK MUKHANI KINYUA

REPUBLIC OF KENYA

Date:
01.07.2022.....

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA SPANISH - MURANG'A EAST as at the close of business on 30th June 2022

The Board, consisting of – (Names and official titles)
-LEONARD MUGIIRA – Chairman

-RUTH NJOROGE - Member

Assembled at the office of National Sub -County Accountant – MURANG'A EAST

At 09.30 (time) on the 1st July 2022

and the following cash was produced: -

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

It was observed that cheques amounting to Sh. **NIL** cts. 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 2022

Cash on hand	sh -NIL
Bank Balance	sh <u>1,011,587.00</u>
TOTAL	sh <u>1,011,587.00</u>

The Bank Certificate of Balance showed a sum of sh EIGHT MILLION FOUR HUNDRED AND EIGHTY ONE THOUSAND FOUR HUNDRED THIRTY THREE CENTS THIRTY EIGHT.(Sh 8,481,433.38)


standing to the credit of the account on 30th June 2022

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

Leonard Mugiira Munene

.....
Chairman 

Date: 1/7/2022.....

 Ruth Njoroge.....
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

FORM No. A 51



CERTIFICATE OF BALANCE

Branch.....MURANG'A..... Date.....15/07/2022.....

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

(Title of A/C) UPPER TATA NATURAL RES. MGT. PROJECT SPANISH TRUST Party

A/C No.

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

In the books of this Branch as at30/06/2022.....

Amount to Kshs.....8,481,433.38.....

Amount in words: Eight million four hundred and
Eighty one thousand four hundred and
Thirty three shillings and Thirty Eight cents

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
MURANG'A BRANCH

..... Branch Manager
..... Service Manager
Authorised Signatory

UPPER TANA - SPANISH

REPUBLIC OF KENYA

BANK RECONCILIATION

1141573167100

30.06.2022

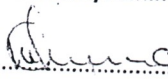
Station MURANG'A EAST

- 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

SHS	SHS	SHS
	8,481,433.38	
7,471,108.00		
-	7,471,108.00	1,010,325.38
1,262.00		
-	1,262.00	1,262.00
Bank Balance as per Cash Book		1,011,587.38

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;.....Grace W. Wachira.....Designation...D/A.....

Date.....05.07.2022.....Signature.....

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

CHEQUE		PAYEE	AMOUNT
NO	DATE		SHS
		Prepaid bank charges	0.8
323	17.06.22	KRA	75,707.00
324	17.06.22	Income Tax	113,561.00
326	17.06.22	KRA	60,801.00
327	17.06.22	Income Tax	91,201.00
330	17.06.22	KRA	76,284.00
331	17.06.22	Income Tax	114,426.00
336	17.06.22	KRA	72,132.00
335	17.06.22	Income Tax	108,198.00
339	17.06.22	KRA	73,256.00
340	17.06.22	Income Tax	109,884.00
342	17.06.22	KRA	69,171.00
343	17.06.22	Income Tax	103,756.00
344	30.06.22	Skydrive Ventures	3,355,478.00
345	30.06.22	KRA	101,272.00
346	30.06.22	Income Tax	67,515.00
	30.06.22	cashbook overcast	8,239.40
347	30.06.22	County project coordinator	2,870,225.80
TOTAL			7,471,108.00

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

DATE	NO	DETAILS	SHS
TOTAL			

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

DATE	NO	DETAILS	SHS
		Bank charges	1,262.00
TOTAL			1,262.00

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

DATE	NO	DETAILS	SHS
TOTAL			-

Personal Current Account Statement



Statement Date 30-Jun-22
 Statement Period 01-Jun-22 to 30-Jun-22
 Page Page 2 of 2

UPPER TANA NATURAL RES MGT PROJECT SPANI

Branch MURANGA BRANCH
 Branch Code 00011026
 Contact Details
 Tel

Account No	01141573167100
Account Description	SPANISH A/C
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21-Jun-22	COMM_32 SWIFT	BPWR	21-Jun-22	500.00		8,284,770.38 CR
21-Jun-22	EXCISE DUTY	BPWR	21-Jun-22	100.00		8,284,670.38 CR
21-Jun-22	FABLKENAXXX GEOTRONICS ENGINEERING /003000015918	BPWR	21-Jun-22	3,584,973.00		4,699,697.38 CR
21-Jun-22	COMM_32 SWIFT	BPWR	21-Jun-22	500.00		4,699,197.38 CR
21-Jun-22	EXCISE DUTY	BPWR	21-Jun-22	100.00		4,699,097.38 CR
28-Jun-22	CHEQUE NO: 333 KRA COLLECTION 4157316710	BPWR	28-Jun-22	79,928.00		4,619,169.38 CR
28-Jun-22	CHEQUE NO: 332 KRA COLLECTION 4157316710	BPWR	28-Jun-22	53,286.00		4,565,883.38 CR
28-Jun-22	CHEQUE NO: 332 KRA COLLECTION 4157316710	BPWR	28-Jun-22		53,286.00	4,619,169.38 CR
28-Jun-22	CHEQUE NO: 332 KRA COLLECTION 4157316710	BPWR	28-Jun-22	53,286.00		4,565,883.38 CR
29-Jun-22	Charges For P752206296417328	IBAPS_BATC	29-Jun-22	300.00		4,565,583.38 CR
29-Jun-22	P752206290079273 P752206296417328EMB U BRANCHUPPER TANAP75220629007927 3	IBAPS_BATC	29-Jun-22		3,915,850.00	8,481,433.38 CR
	TOTAL VALUE			21,430,390.20	29,741,784.00	
CLEAR BALANCE AS ON 30-Jun-22						8,481,433.38 CR
BOOK BALANCE AS ON 30-Jun-22						8,481,433.38 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 01-07-2022

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA NAT RESOURCE MANAGEMENT PROJECT - IFAA as at the close of business on 30th JUNE 2022

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

- NICHOLAS MUGAMBI - SUB COUNTY PROBATION OFFICER
- JOSEPH M. KABUI - COUNTY TOURISM DIRECTOR
- SAMUEL NARBEA - CPC UTANRMP

assembled at the office of SUB COUNTY ACCOUNTANT - IMENTI NORTH at 10:00 AM (time) on the 01-07-2022

and the following cash was produced:

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30-06-2022

Cash on hand	Sh.	
Bank Balance	Sh.	291-96
		<u>291-96</u>

The Bank Certificate of Balance showed a sum of Sh. 1,506,241/96 (Sh. cts.)

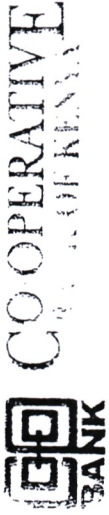
amounting to the credit of the account on 30th JUNE 2022

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

[Signature]
Chairman

[Signature]
Members of the Board.

Date 01-07-22



CERTIFICATE OF BALANCE

Branch: *Meru* Date: *16/7/22*

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

(Title of A/C) *Chapin Taka Meru Branch Management Project*

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 *30/6/22*

Amount to Kshs *1,506,291.96*

Amount in words: *One million five hundred and*

thousand two hundred and ninety one shillings

and six pence only

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

[Signature] Manager

[Signature] Operations Manager

Authorised Signatory

REPUBLIC OF KENYA

BANK RECONCILIATION

As at.....30.6.2022 Station.....IMENTI NORTH

A/c No. 01141418943000 Upper Tana (Ifad)

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			1,506,241.96
Less			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)			1,505,950.00
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			291.96

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

THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI NORTH SUB-COUNTY
P.O. Box 180-60200
MERU

6/17/2022
Date



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION
Food Crops Research Centre, Embu
P.O. Box 27 – 60100, Embu
Contacts: 0727 444638, 0727 444608
E-mail: kalro.embu@kalro.org | Web: <http://www.kalro.org>

Our Ref: CIRC 5/5/Vol.II/170

Date: 28th September, 2022

The Coordinator
UTaNRMP Project
P.O. Box 996-60100
Embu

PFC
pls see
20/09/2022

Attn: Project Accountant

Thro'
The Centre Director
KALRO Embu
P.O. Box 27
Embu



RE: CASHBOOK STATEMENT AS AT 30TH JUNE 2022

This is to confirm that the UTaNRMP funds at our Centre are operated under the same Bank Account with the KCSAP KSU and KSU revenue. As at 30th June 2022 the balance were as follows:-

1. UTaNRMP	Kshs.	24759.35
2. KCSAP KSU	Kshs.	0.00
3. KSU Revenue	Kshs.	<u>523,627.40</u>
Total	Kshs.	<u>548,386.75</u>

Kindly see the cashbook reconciliation statement (copy attached) for clarity.

Kind regards,

Ms. Talaso Konchoro
CENTRE ACCOUNTANT, KALRO-EMBU

CASHBOOK RECONCILIATION STATEMENT FOR UPPER TANA AND KSU ACCOUNT

CASHBOOK DETAILS		PROJECT: UTANRMP		MONTH: JUNE 2022		KCSAP (KSU)		CASHBOOK		BANK BALANCES	
Date	Description	Ref.	Receipts	Expenditure: Balance	Receipts	Expenditure	Balance	Receipts	Expenditure	Balance	Balance
01.6.2022	Balance B/F			236,387.35			979,844.40			1,216,231.75	1,216,231.75
02.6.2022	Imprest for Pauline Njoroge	1687		8,400.00			979,844.40			1,207,831.75	1,207,831.75
02.6.2022	Imprest for Patrick Njoka	1688		227,987.35			974,444.40	5,400		1,202,431.75	1,202,431.75
02.6.2022	KSU revenue for April 2022			227,987.35			974,444.40			1,202,431.75	1,202,431.75
06.6.2022	MPesa transfer	QF69A1MOWT		227,987.35			975,434.40	990		1,203,421.75	1,203,421.75
09.6.2022	Lalji Ramji filling station LTD	1690		24,000			975,434.40			1,179,421.75	1,179,421.75
09.6.2022	Imprest for Irene Njagi	1691		47,800			975,434.40			1,131,621.75	1,131,621.75
09.6.2022	Imprest for Pauline Nyokabi	1692		18,000			975,434.40			1,113,621.75	1,113,621.75
14.6.2022	NSSF deductions	1693		290			975,434.40			1,113,331.75	1,113,331.75
17.6.2022	Imprest for Joseph Njagi	1694		5,010			975,434.40			1,108,321.75	1,108,321.75
17.6.2022	Imprest for Irene Njagi	1695		23,900			975,434.40			1,084,421.75	1,084,421.75
21.6.2022	Imprest for David Mutingi	1696		108,987.35			975,434.40			1,055,621.75	1,055,621.75
22.6.2022	Imprest for Irene Njagi	1697		80,187.35			975,434.40			1,018,621.75	1,018,621.75
23.6.2022	Fodder seed income	1698		37,000			975,434.40			1,000,621.75	1,000,621.75
27.6.2022	MPesa transfer	1699		25,187.35			1,038,684.40	63,250		1,063,871.75	1,063,871.75
27.6.2022	Mazao na aya	1700		25,187.35			1,128,669.40	89,985		1,153,856.75	1,153,856.75
30.6.2022	Imprest for Patrick Njoka	1703		25,187.35			1,120,181.40		8,488	1,145,368.75	1,145,368.75
30.6.2022	DIRECTOR KALRO-REV.TRANS.	1702		25,187.35			1,117,277.40		2,904	1,142,464.75	1,142,464.75
30.6.2022	DIRECTOR KALRO-REV.TRANS.	1702		25,187.35			964,042.40		153,235	989,229.75	989,229.75
30.6.2022	Bank charges			428			523,627.40		440,415	548,386.75	548,386.75

UTANRMP project	
Bank reconciliation statement as at June 2022	shs
Balance as per updated cashbook	548,386.75
Add: Unpresented cheques	
Less: uncredited cheques	
Balance as per Bank statement	548,386.75

PREPARED BY: *Michael Gairu* SIGN: *[Signature]* DATE: 30/6/2022

CHECKED BY: *Tolasa Konyhoo* SIGN: *[Signature]* DATE: 30/6/2022

APPROVED BY: *[Signature]* SIGN: *[Signature]* DATE: 30/6/2022

KALRO - EMBU
P. O. Box 27-60100, Embu.
Tel: 068-31116/31873, Fax 30343
email: kalro-embu@kalro.org



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION
Food Crops Research Centre, Embu
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Contacts: 0727 444638, 0727 444608
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Our Ref: CIRC 5/5/Vol.II/170

Date: 28th September, 2022

The Coordinator
UTaNRMP Project
P.O. Box 996-60100
Embu

PFC
pls see
20/09/2022

Attn: Project Accountant

Thro'
The Centre Director
KALRO Embu
P.O. Box 27
Embu



RE: CASHBOOK STATEMENT AS AT 30TH JUNE 2022

This is to confirm that the UTaNRMP funds at our Centre are operated under the same Bank Account with the KCSAP KSU and KSU revenue. As at 30th June 2022 the balance were as follows:-

1. UTaNRMP	Kshs. 24759.35
2. KCSAP KSU	Kshs. 0.00
3. KSU Revenue	Kshs. <u>523,627.40</u>
Total	Kshs. <u>548,386.75</u>

Kindly see the cashbook reconciliation statement (copy attached) for clarity.

Kind regards,

Ms. Talaso Konchoro
CENTRE ACCOUNTANT, KALRO-EMBU

CASHBOOK RECONCILIATION STATEMENT FOR UPPER TANA AND KSU ACCOUNT

CASHBOOK		PROJECT: UTANRMP		MONTH: JUNE 2022		KSU REVENUE		CASHBOOK		BANK	
DETAILS		UTANRMP		KCSAP KSU		KSU REVENUE		Balance		BALANCE	
Date	Description	Ref.	Receipts	Expenditure	Balance	Receipts	Expenditure	Balance	Balance	BANK	
01.6.2022	Balance B/F			236,387.35				979,844.40	1,216,231.75	1,216,231.75	
02.6.2022	Imprest for Pauline Njoroge	1687		227,987.35				979,844.40	1,207,831.75	1,207,831.75	
02.6.2022	Imprest for Patrick Njoka	1688		227,987.35				974,444.40	1,202,431.75	1,202,431.75	
02.6.2022	KSU revenue for April 2022	1689		227,987.35		990		975,434.40	1,203,421.75	1,203,421.75	
06.6.2022	Mpesa transfer	OF69A1MOWT		227,987.35				975,434.40	1,179,421.75	1,179,421.75	
09.6.2022	Laliji Rami filling station LTD	1690		203,987.35				975,434.40	1,131,621.75	1,131,621.75	
09.6.2022	Imprest for Irene Njagi	1691		47,800				975,434.40	1,113,621.75	1,113,621.75	
09.6.2022	Imprest for David Mutungi	1692		18,000				975,434.40	1,113,331.75	1,113,331.75	
14.6.2022	Imprest for Pauline Nyokabi	1693		290				975,434.40	1,108,321.75	1,108,321.75	
14.6.2022	NSSF deductions			5,010				975,434.40	1,084,421.75	1,084,421.75	
17.6.2022	Imprest for Joseph Njagi	1694		132,887.35				975,434.40	1,055,621.75	1,055,621.75	
17.6.2022	Imprest for Irene Njagi	1695		23,900				975,434.40	1,055,621.75	1,055,621.75	
21.6.2022	Imprest for David Mutungi	1696		28,800				975,434.40	1,018,621.75	1,018,621.75	
22.6.2022	Imprest for Irene Njagi	1697		37,000				975,434.40	1,000,621.75	1,000,621.75	
22.6.2022	Imprest for Patrick Njoka	1698		18,000		63,250		1,038,684.40	1,063,871.75	1,063,871.75	
23.6.2022	Fodder seed income			25,187.35		89,985		1,128,669.40	1,153,856.75	1,153,856.75	
27.6.2022	Mpesa transfer			25,187.35				1,128,669.40	1,145,368.75	1,145,368.75	
27.6.2022	Mazao na alya	1699		25,187.35				1,117,277.40	1,142,464.75	1,142,464.75	
27.6.2022	Imprest for Patrick Njoka	1700		25,187.35				964,042.40	989,229.75	989,229.75	
30.6.2022	DIRECTOR KALRO-REV. TRANS.	1703		25,187.35				523,627.40	548,814.75	548,814.75	
30.6.2022	DIRECTOR KALRO-REV. TRANS.	1702		25,187.35				523,627.40	548,386.75	548,386.75	
30.6.2022	Bank charges			428				523,627.40	548,386.75	548,386.75	

UTANRMP project	
Bank reconciliation statement as at June 2022	shs
Balance as per updated cashbook	548,386.75
Add: Unpresented cheques	
Less: uncredited cheques	
Balance as per Bank statement	548,386.75

PREPARED BY: *Michael Gatimu* SIGN: *[Signature]* DATE: *30/6/2022*

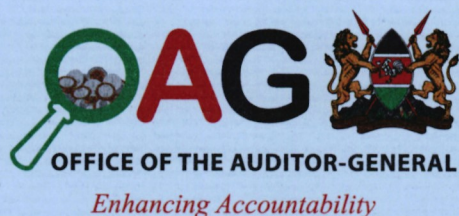
CHECKED BY: *Tokiso Kombo* SIGN: *[Signature]* DATE: *30/6/2022*

APPROVED BY: *[Signature]* SIGN: *[Signature]* DATE: *30/6/2022*

KALRO - EMBU
P. O. Box 27, 60100, Embu.
Tel: 068-31116/31373, Fax 303493
embu@kalro-embu.org

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 RESOURCE MANAGEMENT PROJECT (UTaNRMP) IFAD LOAN NO.1-867-KE; IFAD ADDITIONAL FINANCING LOAN NO.2000002597-KE; AND SPANISH TRUST FUND LOAN NO.1-E-8-KE FOR THE YEAR ENDED 30 JUNE, 2022 - MINISTRY OF WATER, SANITATION AND IRRIGATION

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Upper Tana Catchment Natural Resource Management Project (UTaNRMP) set out on pages 1 to 33, which comprise the statement of financial assets as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Upper Tana Catchment Natural Resource Management Project (UTaNRMP) as at 30 June, 2022, 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), the Public Finance Management Act, 2012 and comply with the provisions of the financing agreement dated 23 May, 2012 between the International Fund for Agricultural Development (IFAD) and the Spanish Food Security Co-financing Facility Trust Fund and the Republic of Kenya.

In addition, the Special Accounts Statement present 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 the Upper Tana Catchment Natural Resource Management Project (UTaNRMP) 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 Control and Performance

The statement of comparison of budget and actual amounts for the year ended 30 June, 2022 reflects budgeted receipts of Kshs.850,000,000 and actual receipts of Kshs.797,656,930 resulting to a revenue shortfall of Kshs.52,343,070 or 6%. In addition,

the statement reflects budgeted expenditure of Kshs.850,000,000 and actual expenditure of Kshs.822,651,217 resulting to under-expenditure of Kshs.27,348,783 or 3%.

The under-absorption of Kshs.27,348,783 and the budgeted but unrealized receipts of Kshs.52,343,070 may have negatively impacted on goods and service delivery to the intended beneficiaries of the project.

In the circumstances, there is need for the Management of UTaNRMP to evaluate its budget making mechanism with a view of allocating resources to priority areas for higher positive impact and utilization of the budget.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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.

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

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except as pointed out under other matters section of my report, 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.

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.

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

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

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

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

Auditor-General's 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 about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and 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:

- 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 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Project to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 November, 2022

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022.

RECEIPTS	Note	2021/2022		2020/2021		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
Transfer from Government entities	1	99,990,500				
Loan from external development partners	2	597,666,430	100,000,000	250,000,000		1,299,528,000
TOTAL RECEIPTS		697,656,930	100,000,000	444,367,152		5,433,490,525
PAYMENTS				694,367,152		6,733,018,525
Compensation of employees	3					
Purchase of goods and services	4	107,322,443	-	101,032,392		767,674,903
Acquisition of non-financial assets	5	64,699,658	-	67,189,881		600,534,708
Matching Grants to CIGs	6	306,943,506	100,000,000	285,760,553		2,963,287,366
TOTAL PAYMENTS/SURPLUS/(DEFICIT)		722,651,217	100,000,000	522,566,150		6,454,318,406
		24,994,287	-	171,801,002	-	278,700,119

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

Principal Secretary
 Name: Dr.(Eng.) Joseph K. Njoroge, CBS

Project Coordinator
 Name: Muthoni F. Livingstone

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


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

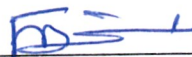
(IPSAS 1.3.24 requires an entity to separately disclose third party payments separately on the statement of receipts and payments. These are payments made by development partners directly on behalf of the entity. It is recognised that the receipts are equal to the payments made and therefore there is no surplus deficit.)


7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022

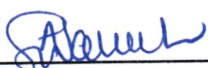
	Note	2021-2022	2020-2021
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7.A	278,695,563	303,694,381
Cash Balances	7. B	4,556	25
Total Cash and Cash Equivalents		278,700,119	303,694,406
Accounts Receivables	8	0	0
TOTAL FINANCIAL ASSETS		278,700,119	303,694,406
FINANCIAL LIABILITIES			
Deposits and Retention monies	10	0	0
NET ASSETS		278,700,119	303,694,406
REPRESENTED BY			
Fund balance b/fwd	11	303,694,406	131,893,404
Surplus/(Deficit) for the year		-24,994,287	171,801,002
NET FINANCIAL POSITION		278,700,119	303,694,406

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/2022 2022 and signed by:


Principal Secretary
Name: Dr.(Eng.) Joseph K. Njoroge, 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

8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2022

		2021/2022	2020-2021
	Not e	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Receipts from Government of Kenya	1	99,990,500	250,000,000
Payments from operating activities			
Compensation of employees	3	(107,322,443)	(101,032,392)
Purchase of goods and services	4	(64,699,658)	(67,189,881)
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable		0	0
Increase/(Decrease) in Accounts Payable:		0	0
Net cash flow from operating activities		(72,031,601)	81,777,728
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(306,943,506)	-285,760,553
Matching Grants for Income Generation	6	(243,685,610)	(68,583,325)
Net cash flows from Investing Activities		(550,629,116)	(354,343,878)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	597,666,430	444,367,152
Net cash flow from financing activities		597,666,430	444,367,152
NET INCREASE IN CASH AND CASH EQUIVALENTS		(24,994,287)	171,801,002
Cash and cash equivalent at BEGINNING of the year	11	303,694,406	131,893,404
Cash and cash equivalent at END of the year	7	278,700,119	303,694,406

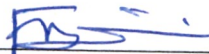
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9/2022 2022 and signed by:



Principal Secretary

Name:

Dr. (Eng.) Joseph K. Njoroge, CBS



Project Coordinator

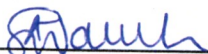
Name: Muthoni F. Livingstone



Project Financial Controller:

Name: Samwel O Onyango

ICPAK Member Number:4629



Head of Accounting

Name: Ms Agnes Waweru

ICPAK Member No. 5514

9. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipts/Payments Item	Original Budget A	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Receipt from Government of Kenya	100,000,000	-	100,000,000	99,990,500	9,500	100%
Proceeds from borrowings	750,000,000	-	750,000,000	697,666,430	52,333,570	93%
Total Receipts	850,000,000	-	850,000,000	797,656,930	52,343,070	94%
Payments						
Compensation of employees	107,460,948		107,460,948	107,322,443	138,505	100%
Purchase of goods and services	77,407,529		77,407,529	64,699,658	12,707,871	84%
Acquisition of non-financial assets	420,566,093		420,566,093	406,943,506	13,622,587	97%
Matching Grants for Income Generation	244,565,430		244,565,430	243,685,610	879,820	100%
Total Payments	850,000,000	-	850,000,000	822,651,217	27,348,783	97%

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



Principal Secretary

Name:

Dr.(Eng.) Joseph K. Njoroge, CBS



Project Coordinator

Name: Muthoni F. Livingstone



Project Financial Controller:

Name: Samuel O Onyango

CPAK Member No.4629



Head of Accounting

Name: Agnes W. Waweru

ICPAK Member No.5514

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

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

10.3 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 .

10.3.1 Reporting currency

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

10.4 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.

i) 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.

ii) External Assistance

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

iii) Other receipts

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

b) 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.

c) 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.

d) Undrawn external assistance

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

10.5 Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

Significant Accounting Policies (Continued)

10.6 In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded. The main in-kind contribution to the Project include part salaries paid to other GoK officers working for the Project but not paid by the Project, office spaces occupied, community contribution and tax exemptions.

10.7 Cash and cash equivalents

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

10.8 Restriction on cash

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

10.9 Imprests and Advances

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

10.10 Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic

benefits or service potential is remote. **Annex 2** of this financial statement is a register of the contingent liabilities in the year.

10.11 Contingent Assets

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

10.12 Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are 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.

10.13 Budget

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

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

10.14 Third party payments

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

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

Significant Accounting Policies (Continued)

10.15 Exchange rate differences

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

10.16 Comparative figures

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

10.17 Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

10.18 Prior period adjustment

Prior period adjustment errors and other adjustments noted arising from previous year(s).explanations and details of these prior period adjustments shall be presented in the notes to the annual report and financial statements accordingly.

11. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2021/2022	2020/21	
	KShs	KShs	Cumulative to-date(from inception)
Counterpart funding through MWSI			
Counterpart funds Quarter 1	25,000,000	62,500,000	157,500,000
Counterpart funds Quarter 2	24,990,500	0	407,490,500
Counterpart funds Quarter 3	0	0	168,750,000
Counterpart funds Quarter 4	50,000,000	187,500,000	565,787,500
	0	0	0
Total	<u>99,990,500</u>	<u>250,000,000</u>	<u>1,299,528,000</u>

[There was no "Other transfers from government entities" to the project as mandated by the Project Agreement.]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2022 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
					2021/2022	2020/21
Loans Received from Multilateral Donors (International Organizations)			KShs	KShs		
IFAD/SPANISH TRUST FUND LOAN (USD)	27/09/2021	475,000	61,924,895		61,924,895	5,999,374
IFAD/SPANISH TRUST FUND LOAN (EUR)	22/11/2021	1,094,923	141,198,542		141,198,542	91,372,546
IFAD/SPANISH TRUST FUND LOAN (EUR)	14/02/2022	1,074,341	137,655,798		137,655,798	45,467,005
IFAD/SPANISH TRUST FUND LOAN (USD)	31/12/2021	793,651	0	100,000,000	100,000,000	2,279,431
IFAD/SPANISH TRUST FUND LOAN (UEUR)	29/06/2022	1,055,667	132,175,204		132,175,204	39,107,780
IFAD ADDITIONAL LOAN (EUR)	30/06/2022	1,001,850	124,711,991		124,711,991	260,141,017
Total		5,495,432	597,666,430	100,000,000	697,666,430	444,367,152

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. COMPENSATION OF EMPLOYEES

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Basic wages of temporary employees	84,163,825		84,163,825	81,502,736	610,024,091
Pension and other social security contributions	2,919,837		2,919,837	2,872,181	24,102,283
Compulsory national social security schemes	448,200		448,200	138,240	716,040
Compulsory national health insurance schemes	181,440		181,440	415,250	1,032,290
Other personnel payments-Gratuity	19,609,141		19,609,141	16,103,985	131,800,199
Total	<u>107,322,443</u>		<u>107,322,443</u>	<u>101,032,392</u>	<u>767,674,903</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PURCHASE OF GOODS AND SERVICES

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Utilities, supplies and services	426,471		426,471	300,556	6,441,190
Communication, supplies and services	2,581,234		2,581,234	1,860,301	21,238,406
Domestic travel and subsistence	5,939,593		5,939,593	3,206,488	76,834,231
Foreign travel and subsistence	0		0		11,130,326
Printing, advertising and information supplies	7,759,900		7,759,900	5,084,912	54,782,375
Training payments	15,450,551		15,450,551	24,586,857	224,837,050
Hospitality supplies and services	881,262		881,262	1,104,375	10,701,100
Insurance costs	6,363,842		6,363,842	544,720	9,546,392
Specialized materials and services	3,451,064		3,451,064	3,293,524	23,739,104
Other operating payments					3,570,449
Routine maintenance – vehicles and other transport equipment	6,264,646		6,264,646	10,881,540	84,153,860
Routine maintenance- other assets	15,257,195		15,257,195	15,248,109	70,662,352
Routine maintenance – Computers and other equipment	323,900		323,900	1,078,500	2,897,872
Total	<u>64,699,658</u>	=	<u>64,699,658</u>	<u>67,189,881</u>	<u>600,534,707</u>

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. ACQUISITION OF NON-FINANCIAL ASSETS

	2021/2022			2020/21	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	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					7,400,415
Purchase of office furniture & general equipment					3,868,125
Purchase of specialised plant, equipment and machinery	936,232		936,232	164,600	78,796,800
Purchase of certified seeds, breeding stock and live animals			-		50,134,280
Research, studies, project preparation, design & supervision	105,670,326		105,670,326	74,962,199	966,322,606
Rehabilitation of civil works	200,336,948	100,000,000	300,336,948	210,633,754	1,303,260,436
Acquisition of other intangible assets			-		13,218,329
Total	306,943,506	100,000,000	406,943,506	285,760,553	2,963,287,366

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. MATCHING GRANTS TO GROUPS FOR INVESTMENTS

	2021/2022			2020/2021	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Matching Grants to CIGs	207,370,498		207,370,498	51,026,517	1,874,907,166
Grants monitoring	36,315,113		36,315,113	17,556,808	247,914,264
Total	243,685,610	=	243,685,610	<u>68,583,325</u>	<u>2,122,821,430</u>

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. CASH AND CASH EQUIVALENTS

	2021/22	2020/21
	KShs	KShs
Bank accounts (Note 8.13A)	278,695,563	303,694,381
Cash in hand (Note 8. 13B)	4,556	25
Cash equivalents (short-term deposits) (Note 8.13C)	0	0
Total	278,700,119	303,694,406

The project has 15 number of project accounts spread within the project implementation area and 3 number of foreign currency designated accounts managed by the National Treasury as listed below:

7. A Bank Accounts

Project Bank Accounts

	2021/22	2020/21
	KShs	KShs
Foreign Currency Accounts		
Central Bank of Kenya [A/c No.1000474904]	597,666,430	61,020,733
NCBA Bank [A/c No.6995660033]	0	0
NCBA Bank [A/c No.6995680037]	0	0
Total Foreign Currency balances	597,666,430	61,020,733
Local Currency Cooperative Bank of Kenya – IFAD		
Co-operative Bank of Kenya-PCT Embu [A/c No 01141408097000]	120,864,443	298,821,443
Co-operative Bank of Kenya -Kirinyaga County[[A/c No 01141567136200]	1,755	163,857
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763300]	180,226	1,609,485
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141900]	1,224,280	248,422
Co-operative Bank of Kenya -Embu County[A/c No...01141408115800]	674,400	68,613
Co-operative Bank of Kenya Muranga County[A/c No 01141573167101]	784,349	268,136
Co-operative Bank of Kenya -Meru County[A/c No 01141418943000.....]	50	1,607,987
Co-operative Bank of Kenya [SPANISH Loan-A/Cs NOs]		
Co-operative Bank of Kenya-Embu-PCT [A/c No 01141408098000]	153,004,290	371,857
Co-operative Bank of Kenya -Kirinyaga County [A/c No 01141567135000]	6,806	1,300
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763301]	372,931	362,498
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141901]	154,218	135,258
Co-operative Bank of Kenya -Embu County[A/c No... 01141408111400]	391,176	576
Co-operative Bank of Kenya Muranga County [A/c No 01141573167100]	1,011,587	34,037
Co-operative Bank of Kenya -Meru County[A/c No 01141418943001]	292	50
Kenya Commercial Bank Ltd, EMBU Branch A/C No.1113204664-KALRO)	24,759	861
Total local currency balances	278,695,563	303,694,381

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2021/22	2020/21
	KShs	KShs
(i)A/C Name Upper Tana NRMP-CBA [A/c NO: 6995660033]		
Opening balance		5,747,970
Total amount deposited in the account		2,530,835
Total amount withdrawn (as per Statement of Receipts & Payments)		8,278,805
Closing balance (as per SDA bank account reconciliation attached)	0	0
(iii) A/C Upper Tana NRMP-CBK [A/c NO:1000474904]		
Opening balance	61,020,733	
Total amount deposited in the account	536,645,697	321,161,750
Total amount withdrawn (as per Statement of Receipts & Payments)	597,666,430	260,141,017
Closing balance (as per SDA bank account reconciliation attached)	0	61,020,733
(iii)A/C Name Upper Tana NRMP-CBA [A/c NO: 6995680037]		
Opening balance (as per the SDA reconciliation)		67,083,917
Total amount deposited in the account		108,863,414
Total amount withdrawn (as per Statement of Receipts & Payments)		175,947,331
Closing balance (as per SDA bank account reconciliation attached)	0	0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

B Cash In Hand

	2021/22	2020/21
	KShs	KShs
Co-operative Bank of Kenya [IFAD Loan -A/Cs NOs]		
Co-operative Bank of Kenya-PCT Embu [A/c No 01141408097000]	4,556	
Co-operative Bank of Kenya -Kirinyaga County[[A/c No 01141567136200]		
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]		
Co-operative Bank of Kenya -Meru County[A/c No 01141418943000.....]		25
Co-operative Bank of Kenya [SPANISH Loan-A/Cs NOs]		
Co-operative Bank of Kenya-Embu-PCT [A/c No 01141408098000]		
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]		
Kenya Commercial Bank Ltd, EMBU Branch A/C No.1113204664-KALRO)		
Total local currency balances	4556	25

[Cash count certificates for each location above are provided]

8. ACCOUNTS RECEIVABLES

Description	2021/22	2020/21
	Kshs	Kshs
Government Imprests		
Salary advances		
Total		

9. ACCOUNTS PAYABLES

Description	2021/22	2020/21
	Kshs	Kshs
Retention		
Deposits		
Total		

10. DEPOSITS AND RETENTION MONIES

Description	2021/22	2020/21
	Kshs	Kshs
Retention	0	
Deposits	0	
Total	0	

Note that this is only for disclosure purposes since the total amount of the contract has been expensed

11. FUND BALANCE BROUGHT FORWARD

	2021/2022	2020/21
	KShs	KShs
Bank accounts	303,694,381	131,865,545
Cash in hand	25	27,858
Outstanding imprests and advances	0	0
Total	303,694,406	131,893,404

2. EXTERNAL ASSISTANCE

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans	597,666,430	444,367,152
External assistance received in kind – loan payment to 3 rd parties	100,000,000	
Total	697,666,430	444,367,152

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans		402,292,553	1,099,958,983
Total		402,292,553	1,099,958,983

c) Classes of providers of external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Multilateral donors	697,666,430	444,367,152
Total	697,666,430	444,367,152

d)

Purpose and use of External Assistance	FY 2021/2022	FY 2020/2021
Payments made by Third Parties	Kshs	Kshs
Acquisition of assets	100,000,000	0
Total	100,000,000	0

The funds were used to contribute to poverty reduction by ensuring sustainable management natural resources besides ensuring food security and improved income generating activities.

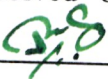
13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

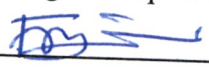
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Matter of emphasis on budget absorption	Management has greatly improved by absorbing 97 percent of the approved budget	Continuously addressed	Continuous

Guidance Notes:

- (i) Use of the same reference numbers as contained in the external audit report;
- (ii) The "Issue/Observation" and "management comments", required above, is from final external audit report that is signed by Management;
- (iii) Each of the issues has been adequately discussed and approved by relevant and responsible persons within the entity;
- (iv) "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



 Principal Secretary



 Project Coordinator

30/9/22
 Date

30/9/2022
 Date

Upper Tana Catchment Natural Resource Management Project
Annual Report and Financial Statements for the Financial year ended June 30, 2022

14. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	100,000,000	99,990,500	9,500	100%	
Proceeds from borrowings	750,000,000	697,666,430	52,333,570	93%	
Total Receipts	850,000,000	797,656,930	52,333,570	94%	
Payments					
Compensation of employees	107,460,948	107,322,443	138,505	100%	
Purchase of goods and services					The Project is approaching completion date in the next 6 months hence a reduction in operational costs.
Acquisition of non-financial assets	77,407,529	64,699,658	12,707,871	84%	
Matching grants to CIGs	420,566,093	406,943,506	13,622,587	97%	
	244,565,430	243,685,610	879,820	100%	
Total payments	850,000,000	822,651,217	27,348,783	97%	

Upper Tana Catchment Natural Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 1 July 2021	Donations in form of assets (KShs) 2021/2022	*Purchases/ Additions in the Year (KShs) 2021/2022	**Disposals in the Year (KShs) 2021/2022	Transfers in/(out) Kshs 2021/2022	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(- d)
Buildings and structures	37,995,059					37,995,059
Transport equipment	162,583,116					162,583,116
Office equipment, furniture and fittings	3,868,145					3,868,145
ICT Equipment,	13,466,906		936,232			14,403,138
Other Machinery and Equipment	54,440,486					54,440,486
Intangible assets	13,218,329					13,218,329
Total	285,572,041		936,232			286,508,273

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. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury

APPENDICES

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)

Upper Tana Catchment Natural Resource Management Project
Annual Report and Financial Statements for the Financial year ended June 30, 2022

**FINANCIAL STATEMENT FOR FINANCIAL YEAR 2021/2022 PRESENTED IN
IFAD REQUIRED FORMAT, PAGES 26 - 33**

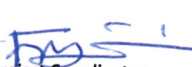
UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2022 AS PER IFAD GUIDELINES


		2021-2022	2020-2021	CUM (PREV YRS)	CUMMULATIVE
		Kshs.	Kshs.	Kshs.	Kshs.
IFAD EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials		42,350	330,593,222	330,635,572
II	Sensitization, training workshops and studies		870,220	598,748,057	599,618,277
III	Grants and Awards		44,400	1,155,167,614	1,155,212,014
IV	Technical Assistance		-	67,882,236	67,882,236
V	Civil works		6,556,648	433,761,439	440,318,086
VI	Salaries, Allowances, operations and Maintenance		7,061,184	390,505,613	397,566,797
	Unallocated		-	-	-
	TOTAL	-	14,574,802	2,976,658,181	2,991,232,983
SPANISH EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials		6,963,476	148,745,477	155,708,953
II	Sensitization, training workshops and studies		23,007,601	172,028,277	195,035,878
III	Grants and Awards		6,851,839	486,988,706	493,840,545
IV	Technical Assistance		7,334,000	28,937,525	36,271,525
V	Civil works		32,570,143	299,380,081	331,950,224
VI	Salaries, Allowances, operations and Maintenance		48,081,036	223,561,933	271,642,969
	Un Allocated		-	-	-
	TOTAL	-	124,808,095	1,359,642,000	1,484,450,095
IFAD LOAN2 EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	130,175,798	16,006,861		146,182,659
II	Sensitization, training workshops and studies	86,288,690	13,186,369		99,475,059
III	Grants and Awards	239,440,253	28,383,412		267,823,665
IV	Technical Assistance	9,443,788			9,443,788
V	Civil works	137,267,659	77,207,256		214,474,916
VI	Salaries, Allowances, operations and Maintenance	120,501,361	5,875,075		126,376,436
	TOTAL	723,117,549	140,658,973	-	863,776,522
GOK EXPENDITURE BY CATEGORY					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	20,667,087	5,444,760	57,546,677	83,658,524
II	Sensitization, training workshops and studies	18,054,279	52,029,882	143,475,425	213,559,586
III	Grants and Awards	4,245,358	35,528,969	169,310,819	209,085,146
IV	Technical Assistance	1,218,159	2,163,564	20,579,358	23,961,081
V	Civil works	27,970,312	79,471,671	239,973,065	347,415,048
VI	Salaries, Allowances, operations and Maintenance	27,378,474	67,885,434	141,915,402	237,179,310
	TOTAL	99,533,668	242,524,281	772,800,746	1,114,858,695
CURRENT ASSETS					
	Project Bank Accounts	278,700,119	131,893,404	131,893,404	278,700,119
	TOTAL ASSETS	1,101,351,336	654,459,554	5,240,994,331	6,733,018,414
FINANCED BY					
	Balance b/f	303,694,406	131,893,404		
	GOK COUNTERPART	99,990,500	250,000,000	949,537,500	1,299,528,000
	IFAD LOAN	-	8,278,805	2,776,411,283	2,784,690,088
	SPANISH TRUST FUND LOAN	-	175,947,331	1,054,485,246	1,230,432,576
	IFAD LOAN DIRECT PAYMENT	-	-	206,542,786	206,542,786
	SPANISH TRUST FUND LOAN DIRECT PAYMENT	-	-	254,017,519	254,017,519
	IFAD ADDITIONAL LOAN	597,666,430	260,141,017		857,807,447
	IFAD ADDITIONAL LOAN AIA	100,000,000			100,000,000
		1,101,351,336	826,260,556	5,240,994,333	6,733,018,416
	CURRENT LIABILITIES	-	-	-	-
	TOTAL FINANCING	1,101,351,336	826,260,556	5,240,994,333	6,733,018,416

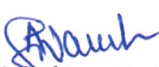
NOTE: The expenditure is for revenue and direct payment items from IFAD Loan and GoK proceeds as at 30th June 2022.

SIGNATURES


Principal Secretary
Dr. (Eng.) Joseph K. Njoroge, 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 CATEGORY) AS PER IFAD GUIDELINES					
FOR THE YEAR ENDED 30TH JUNE 2022					
		2021-2022	2020-2021	CUMM (PREV YRS)	CUMULATIVE
		Kshs.	Kshs.	Kshs.	Kshs.
BALANCE B/F		303,694,406	131,893,404	-	
FINANCING					
IFAD LOAN					
	INITIAL DEPOSIT	-	-	-	-
	REPLENISHMENT TO SPECIAL ACCOUNT	-	8,278,805	2,776,411,283.04	2,784,690,088
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT			206,542,785.00	206,542,785
	IFAD ADDITIONAL LOAN - INITIAL DEPOSIT		260,141,017		260,141,017
	REPLENISHMENT TO SPECIAL ACCOUNT	597,666,430			597,666,430
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT	100,000,000			100,000,000
	SPANISH TRUST FUND LOAN			-	-
	INITIAL DEPOSIT			-	-
	REPLENISHMENT TO SPECIAL ACCOUNT	-	175,947,331	1,054,485,245.60	1,230,432,576
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT			254,017,519	254,017,519
	GOK COUNTERPART	99,990,500	250,000,000	949,537,500.00	1,299,528,000
	OTHERS	-	-	-	-
	TOTAL FINANCING	1,101,351,336	826,260,556	5,240,994,332	6,733,018,415
	PROJECT EXPENDITURE				
	IFAD EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials		42,350	330,593,222	330,635,572
II	Sensitization, training workshops and studies		870,220	598,748,057	599,618,277
III	Grants and Awards		44,400	1,155,167,614	1,155,212,014
IV	Technical Assistance		-	67,882,236	67,882,236
V	Civil works		6,556,648	433,761,439	440,318,086
VI	Salaries, Allowances, operations and Maintenance		7,061,184	390,505,613	397,566,797
	Unallocated		-	-	-
	TOTAL	-	14,574,802	2,976,658,181	2,991,232,983
	SPANISH EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials		6,963,476	148,745,477	155,708,953
II	Sensitization, training workshops and studies		23,007,601	172,028,277	195,035,878
III	Grants and Awards		6,851,839	486,988,706	493,840,545
IV	Technical Assistance		7,334,000	28,937,525	36,271,525
V	Civil works		32,570,143	299,380,081	331,950,224
VI	Salaries, Allowances, operations and Maintenance		48,081,036	223,561,933	271,642,969
	Un Allocated		-	-	-
	TOTAL	-	124,808,095	1,359,642,000.20	1,484,450,095
	IFAD 2 EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	130,175,798	16,006,861		146,182,659
II	Sensitization, training workshops and studies	86,288,690	13,186,369		99,475,059
III	Grants and Awards	239,440,253	28,383,412		267,823,665
IV	Technical Assistance	9,443,788	-		9,443,788
V	Civil works	137,267,659	77,207,256		214,474,916
VI	Salaries, Allowances, operations and Maintenance	120,501,361	5,875,075		126,376,436
	Un Allocated				
	TOTAL	723,117,549	140,658,973	-	863,776,522
	GOK EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	20,667,087	5,444,760	57,546,677	83,658,524
II	Sensitization, training workshops and studies	18,054,279	52,029,882	143,475,425	213,559,586
III	Grants and Awards	4,245,358	35,528,969	169,310,819	209,085,146
IV	Technical Assistance	1,218,159	2,163,564	20,579,359	23,961,082
V	Civil works	27,970,312	79,471,671	239,973,065	347,415,048
VI	Salaries, Allowances, operations and Maintenance	27,378,474	67,885,434	141,915,402	237,179,310
	Un Allocated				
	TOTAL	99,533,668	242,524,281	772,800,747.34	1,114,858,696
	TOTAL PROJECT EXPENDITURE	822,651,217	522,566,150	5,109,100,929	6,454,318,296
BALANCE C/F		278,700,119	303,694,406	131,893,404	278,700,119

NOTE: The expenditure is for revenue and direct payment items from IFAD Loan and GoK proceeds as at 30th June 2022.

SIGNATURES


Principal Secretary

Dr. (Eng.) Joseph K. Njoroge, 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 2022					
	2021-2022	2020-2021	CUMM (PREV YRS)	CUMMULATIVE	
	Kshs.	Kshs.	Kshs.	Kshs.	
BALANCE B/F	303,694,406	131,893,404	9,337,013	303,694,406	
FINANCING					
IFAD LOAN					
INITIAL DEPOSIT	-	-	-	-	
REPLENISHMENT TO SPECIAL ACCOUNT	-	8,278,805	2,776,411,283	2,784,690,088	
PROJECT COOP ACCOUNTS			-	-	
DIRECT PAYMENT			206,542,785	206,542,785	
IFAD ADDITIONAL LOAN INITIAL DEPOSIT		260,141,017	-	260,141,017	
REPLENISHMENT TO SPECIAL ACCOUNT	597,666,430			597,666,430	
PROJECT COOP ACCOUNTS			-	-	
DIRECT PAYMENT	100,000,000			100,000,000	
SPANISH TRUST FUND LOAN					
INITIAL DEPOSIT			-	-	
REPLENISHMENT TO SPECIAL ACCOUNT		175,947,331	1,054,485,246	1,230,432,576	
PROJECT COOP ACCOUNTS			-	-	
DIRECT PAYMENT			254,017,518	254,017,518	
GOK COUNTERPART	99,990,500	250,000,000	949,537,500	1,299,528,000	
OTHERS	-	-		-	
TOTAL FINANCING	1,101,351,336	826,260,556	5,240,994,332	6,035,351,984	
PROJECT EXPENDITURE					
IFAD LOAN					
Community Empowerment		-	231,844,305	231,844,305	
Sustainable Rural Livelihood		282,600	991,374,980	991,657,580	
Sustainable Water and NRM		6,556,648	1,196,994,981	1,203,551,629	
Coordination and Management		7,735,554	556,443,915	564,179,469	
	-	14,574,802	2,976,658,181	2,991,232,983	
SPANISH TRUST FUND LOAN					
Community Empowerment		8,706,490	80,724,188	89,430,678	
Sustainable Rural Livelihood		10,976,368	347,142,282	358,118,650	
Sustainable Water and NRM		38,446,785	642,663,345	681,110,130	
Coordination and Management		66,678,452	289,112,185	355,790,637	
	-	124,808,095	1,359,642,000	1,484,450,095	
IFAD ADDITIONAL LOAN					
Community Empowerment	31,136,283	2,201,020		33,337,303	
Sustainable Rural Livelihood	202,547,162	42,326,630		244,873,791	
Sustainable Water and NRM	353,584,857	88,464,812		442,049,670	
Coordination and Management	135,849,247	7,666,511		143,515,757	
	723,117,549	140,658,973	-	863,776,522	
GOK COUNTERPART					
Community Empowerment	5,446,387	15,407,768	41,326,027	62,180,182	
Sustainable Rural Livelihood	9,127,709	26,248,394	97,023,037	132,399,141	
Sustainable Water and NRM	51,752,457	114,771,484	473,598,312	640,122,253	
Coordination and Management	33,207,116	86,096,634	160,853,375	280,157,124	
	99,533,669	242,524,281	772,800,752	1,114,858,701	
OTHERS	-	-		-	
TOTAL PROJECT EXPENDITURES	822,651,217	522,566,150	5,109,100,933	6,454,318,300	
BALANCE C/F	278,700,119	303,694,406	131,893,399	278,700,119	


NOTE. The expenditure is for revenue and direct payment items from IFAD Loan and GoK proceeds as at 30th June 2022.

SIGNATURES


Principal Secretary
Dr.(Eng.) Joseph K. Njoroge, 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
FOR THE YEAR ENDED 30TH JUNE 2022

		FIN YEAR 2021-2022			FIN YEAR 2020-2021		
		Budgeted Amounts Kshs.	Actual Amount Kshs.	Budget Variance Kshs.	Budgeted Amounts Kshs.	Actual Amount Kshs.	Budget Variance Kshs.
RECEIPTS							
	Balance B/F		303,694,406	-		131,893,404	-
	GOK Counterpart Funds	100,000,000	99,990,500	9,500	250,000,000	250,000,000	-
	IFAD Loan - Revenue	650,000,000	597,666,430	52,333,570		8,278,805	8,278,805
	Spanish Loan - Revenue		100,000,000	-		175,947,331	175,947,331
	Direct Payments IFAD/SPANISH			-			-
	IFAD Additional Loan receipts			-			-
	TOTAL	850,000,000	1,101,351,336	52,343,070	250,000,000	260,141,017	260,141,017
PAYMENTS							
IFAD EXPENDITURE BY CATEGORY							
Cat.	Cat. Description						
I	Vehicles, Equipment and Materials	-	-	-	500,000	42,350	457,650
II	Sensitization, training workshops and studies	-	-	-	1,500,000	870,220	629,780
III	Grants and Awards	-	-	-	500,000	44,400	455,600
IV	Technical Assistance	-	-	-	-	-	-
V	Civil works	-	-	-	8,000,000	6,556,648	1,443,352
VI	Salaries, Allowances, operations and Maintenance	-	-	-	10,000,000	7,061,184	2,938,816
	Unallocated	-	-	-	-	-	-
	Total				20,500,000	14,574,802	5,925,198
SPANISH EXPENDITURE BY CATEGORY							
Cat.	Cat. Description						
I	Vehicles, Equipment and Materials	-	-	-	10,000,000	6,963,476	3,036,524
II	Sensitization, training workshops and studies	-	-	-	25,000,000	23,007,601	1,992,399
III	Grants and Awards	-	-	-	11,000,000	6,851,839	4,148,161
IV	Technical Assistance	-	-	-	10,000,000	7,334,000	2,666,000
V	Civil works	-	-	-	36,000,000	32,570,143	3,429,857
VI	Salaries, Allowances, operations and Maintenance	-	-	-	52,474,200	48,081,036	4,393,164
	Un Allocated	-	-	-	-	-	-
	TOTAL				144,474,200	124,808,095	19,666,105
IFAD ADDITIONAL LOAN EXPENDITURE BY CATEGORY							
Cat.	Cat. Description						
I	Vehicles, Equipment and Materials	138,576,040	130,175,798	8,400,242			
II	Sensitization, training workshops and studies	104,344,837	86,288,690	18,056,147			
III	Grants and Awards	239,440,263	234,778	239,205,485			
IV	Technical Assistance	9,500,000	9,443,788	56,212			
V	Civil works	137,350,097	137,267,659	82,438			
VI	Salaries, Allowances, operations and Maintenance	120,663,996	120,501,361	162,635			
	Un Allocated	-	-	-			
	TOTAL	750,000,000	723,117,549	26,882,451	385,025,800	140,658,973	244,366,827
GOK EXPENDITURE BY CATEGORY							
Cat.	Cat. Description						
I	Vehicles, Equipment and Materials	20,700,000	20,667,087	32,913	6,000,000	5,444,760	555,240
II	Sensitization, training workshops and studies	18,087,849	18,054,279	33,570	54,000,000	52,029,882	1,970,118
III	Grants and Awards	4,500,400	4,245,358	255,042	37,000,000	35,528,969	1,471,031
IV	Technical Assistance	1,300,000	1,218,159	81,841	3,000,000	2,163,564	836,436
V	Civil works	28,031,751	27,970,312	61,439	81,000,000	79,471,671	1,528,329
VI	Salaries, Allowances, operations and Maintenance	27,380,000	27,378,474	1,526	69,000,000	67,885,434	1,114,566
	Un-allocated	-	-	-	-	-	-
	Total	100,000,000	99,533,668	466,332	250,000,000	242,524,281	7,475,719
	Total expenditure	850,000,000	822,651,217	466,332	800,000,000	522,566,150	33,067,023
	Revenue Surplus for the year		278,700,119			522,566,150	303,694,406


NOTE: The expenditure is for revenue and direct payment items from IFAD Loan and GOK proceeds as at 30th June 2022.

SIGNATURES


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


 Project Coordinator
 Muthoni F. Livingstone


 Project Financial Controller
 Samwel O. Onyango


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

Report 6: Statement of Expenditures/ Withdrawal Application Statement by financing source and Disbursement Method
 WA submitted to IFAD during the reporting period 1st July 2021 - 30th June 2022- IFAD Loan 1 and Additional Loan

Disbursement Method	TOTAL IFAD LOAN 867-KE DISBURSEMENT (USD)	TOTAL IFAD LOAN 867-KE DISBURSEMENT (KES)	IFAD LOAN 2 No. 2000002597-KE Disbursement Method	BALANCE BIF (EUR)	BALANCE BIF (Kshs.)	WA No. 02 (EUR)	WA No. 02 (Kshs.)	WA No. 03 (EUR)	WA No. 03 (Kshs.)	WA No. 04 (EUR)	WA No. 04 (Kshs.)	WA No. 05 (EUR)	WA No. 05 (Kshs.)	WA No. 06 (EUR)	WA No. 06 (Kshs.)	TOTAL (EUR)	TOTAL (Kshs.)
DA replenishments	27,851,839	2,784,590,197	DA replenishments	1,094,923	322,065,912	1,074,341	141,198,542	1,074,341	137,655,798	793,651	100,000,000	1,055,667	132,175,204	1,001,850	124,711,991	6,326,781	837,807,447
Direct payment	2,056,413	206,542,786	Direct payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special commitments/letter of credit	-	-	Special commitments/letter of credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	29,918,252	2,991,232,983	Total	1,094,923	322,065,912	1,074,341	141,198,542	1,074,341	137,655,798	793,651	100,000,000	1,055,667	132,175,204	1,001,850	124,711,991	7,520,432	957,807,447
Rejected from IFAD	-	-	Rejected from IFAD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Reimbursed	29,918,252	2,991,232,983	Net Reimbursed	1,094,923	322,065,912	1,074,341	141,198,542	1,074,341	137,655,798	793,651	100,000,000	1,055,667	132,175,204	1,001,850	124,711,991	7,520,432	957,807,447

WA submitted to IFAD during the reporting period 1st July 2021 - 30th June 2022 - Spanish Trust Fund Loan

Disbursement Method	TOTAL SPANISH F.S.T.F. LOAN 1-E-8-KE DISBURSEMENT (EUR)	TOTAL SPANISH F.S.T.F. LOAN 1-E-8-KE DISBURSEMENT (KES)	Disbursement Method	BALANCE BIF (EUR)	BALANCE BIF (Kshs.)	WA No. 02 (EUR)	WA No. 02 (Kshs.)	WA No. 03 (EUR)	WA No. 03 (Kshs.)	WA No. 04 (EUR)	WA No. 04 (Kshs.)	WA No. 05 (EUR)	WA No. 05 (Kshs.)	WA No. 06 (EUR)	WA No. 06 (Kshs.)	TOTAL (EUR)	TOTAL (Kshs.)
DA replenishments	10,491,025	1,230,432,576	DA replenishments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct payment	2,186,909	254,017,519	Direct payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special commitments/letter of credit	-	-	Special commitments/letter of credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,677,934	1,484,450,095	Total	-	-	-	-	-	-	-	-	-	-	-	-	12,677,934	1,484,450,095
Rejected from IFAD	-	-	Rejected from IFAD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Reimbursed	12,677,934	1,484,450,095	Net Reimbursed	-	-	-	-	-	-	-	-	-	-	-	-	12,677,934	1,484,450,095

WA pending submission to IFAD - IFAD Additional Loan No.2000002597-KE as at 30th June 2022

Disbursement Method	WA No. 7 EUR	WA No. 7 Kshs.	WA No. 8 EUR	WA No. 8 Kshs.	TOTAL (EUR)	TOTAL (Kshs.)
DA replenishments	1,228,122	154,769,234	430,989	52,497,290	10,491,025	1,230,432,576
Direct payment	0	0	-	-	2,186,909	254,017,519
Special commitments/letter of credit	0	0	-	-	-	-
Reimbursements	0	0	-	-	-	-
Total	1,228,122	154,769,234	430,989	52,497,290	12,677,934	1,484,450,095

Financial Year 2021-2022 and Cumulative IFAD Loan Disbursement Status as at 30th June 2022

Cat	Cat Description	IFAD Loan Amount-USD	TOTAL EXPENDITURES AS AT 30-6-2022		EXPENDITURE DURING 2021-2022 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2022		TOTAL DISBURSEMENT AS AT 30-06-2022 (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	330,977,439	3,349,981			330,977,439	3,349,981	3,354,108	93.79	93.91
II	Sensitization, Training workshops and studies	6,180,705									
III	Grants and Awards	10,614,352	1,159,786,896	6,086,049			1,159,786,896	6,086,049	11,751,880	107.90	110.72
IV	Technical Assistance	838,588	67,882,236	723,242			67,882,236	723,242	723,403	86.25	86.26
V	Civil Works	4,334,588	446,874,734	4,411,868			446,874,734	4,411,868	4,154,014	97.29	91.61
VI	Salaries, Allowances, operations and	3,960,000									
VII	Maintenance	3,300,000	390,053,179	4,073,899			390,053,179	4,073,899	3,916,922	102.88	98.91
	Unallocated								108,214	-	3.28
TOTAL		33,000,000	2,991,232,983	30,097,953	-	-	2,991,232,983	30,097,953	29,939,105	91.21	90.72

Above table shows expenditures for year 2020-2021 and cumulative performance since inception of the Project. Category III is the highest absorbed (108%) followed by Category VI at 101%. This is attributed to high disbursement to Beneficiary Communities, procurement of materials, equipments, motor vehicles among others and undertaking quite a number of consultancies. Overallly IFAD has disbursed 91% of USD (while 99% of SDR) of the IFAD loan.

Report 7b: Financial Year 2021-2022 and Cumulative SPANISH Trust Fund Loan Disbursement Status as at 30th June 2022

Cat	Cat Description	SPANISH Loan Amount-Euro	TOTAL EXPENDITURES AS AT 1-7-2021		EXPENDITURE DURING 2021-2022 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2022		TOTAL DISBURSEMENT AS AT 30-06-2022(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	155,708,954	1,369,869			155,708,954	1,369,869	1,362,507	98.91	98.38
II	Sensitization, Training workshops and studies	2,395,000									
III	Grants and Awards	4,120,000	195,036,998	1,670,825			195,036,998	1,670,825	1,645,864	69.76	68.72
IV	Technical Assistance	325,000	493,840,545	4,211,336			493,840,545	4,211,336	4,224,135	102.22	102.53
V	Civil Works	1,760,000	36,262,415	309,468			36,262,415	309,468	308,313	95.22	94.87
VI	Salaries, Allowances, operations and	1,535,000	331,950,225	2,799,589			331,950,225	2,799,589	2,808,982	159.07	159.60
VII	Maintenance										
	Unallocated		271,642,968	2,316,847			271,642,968	2,316,847	2,328,134	150.93	151.67
TOTAL		12,800,000	1,484,442,105	12,677,934	-	-	1,484,442,105	12,677,934	12,677,934	99.05	99.05

Above table shows that the highest absorption is under Category V (160%) followed by VI (152%) as at the reporting date. Overallly IFAD I has actually been spent 100% of the funds available while Spanish is 99% absorbed.

Project Loan Absorption Status as at 30th June 2022

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	330,935,089.30	155,708,954.36	486,686,393.66	4,866,864	89.94
II	Sensitization, Training workshops and studies	3,980,000	6,180,705	2,395,000	3,180,859.38	9,361,565.26	594,788,277.72	195,036,998.44	790,695,496.16	7,906,955	84.46
III	Grants and Awards	6,835,000	10,614,352	4,120,000	5,471,875.00	16,086,227.94	11,597,424.96	49,384,054.5	1,653,627,441.45	16,536,274	102.80
IV	Technical Assistance	540,000	838,588.1	325,000	431,640.63	1,270,228.87	67,882,236.46	36,262,414.57	104,144,651.03	1,041,447	81.99
V	Civil Works	2,920,000	4,534,588	1,760,000	2,337,500.00	6,872,088.24	44,031,808.63	33,195,022.53	778,824,959.44	7,788,250	113.33
VI	Salaries, Allowances, operations and Maintenance	2,550,000	3,960,000	1,535,000	2,038,671.88	5,998,671.88	397,566,796.52	271,642,967.54	661,696,146.31	6,616,961	110.31
	Unallocated	2,125,000	3,300,000	1,280,000	1,700,000.00	5,000,000.00	0	-	-	-	-
	TOTAL	21,250,000	33,000,000	12,800,000	17,000,000	50,000,000	2,991,232,983	1,484,442,105	4,475,675,088	44,756,751	89.51

It shows that the overall Project's absorption (actual expenditure incurred) since it started is 90 % with IFAD Loan being 91 % (USD 29,939,304 while Spanish Loan is 99 % (EUR 12,677,934). The highest combined absorbing categories are V (112%), VI (111%) and III (102%), which is attributable to functioning structures and systems put in place for effective implementation by PCT.

Financial Year 2021-2022 and Cumulative IFAD Additional Loan Disbursement Status as at 30th June 2022

Cat	Cat Description	IFAD Loan Amount-Euro	TOTAL EXPENDITURES AS AT 1-7-2021		EXPENDITURE DURING 2021-2022 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2022	TOTAL EXPECTED DISBURSEMENT AS AT 30-06-2022 (EUR)	% CAT. EXPEND. AGAINST TOTAL EXPEND.	% DISBURSED AGAINST LOAN CAT. ALLOCATION
			Kshs.	EUR	Kshs.	EUR				
I	Vehicles, equipment and Materials	2,000,000	16,006,861	124,601.24	130,175,798	1,022,103	146,182,659	1,146,705	57.34	57.34
II	Sensitization, Training workshops and studies	1,140,000	13,186,369	102,645.85	86,288,690	677,514	99,475,059	780,160	68.44	68.44
III	Grants and Awards	4,540,000	28,383,412	220,943.28	239,440,253	1,880,017	267,823,665	2,100,960	46.28	46.28
IV	Technical Assistance	480,000	-	-	9,443,788	74,150	9,443,788	74,150	15.45	15.45
V	Civil Works	1,050,000	77,207,256	600,999.78	137,267,659	1,077,787	214,474,916	1,678,786	159.88	159.88
VI	Salaries, Allowances, operations and Maintenance	1,370,000	5,875,075	45,732.99	120,501,361	946,142	126,376,436	991,875	72.40	72.40
VII	Unallocated	1,170,000	-	2,500,000	-	-	-	1,449,110	123.86	123.86
	TOTAL	11,750,000	140,658,973	3,594,923	723,117,549	5,677,713	863,776,522	6,772,637	57.64	69.97

Above table shows expenditures for year 2021-2022 and cumulative performance since signing of the Additional Loan for Project. Category V is the highest absorbed (159%) followed by Category VI at 72%.

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2022

IFAD/SPANISH L.NO. 200000259700

Bank Account No.1000474904 Held with Central Bank of Kenya

	NOTES	AMOUNT EURO	AMOUNT EURO
1 Amount advanced by IFAD			6,726,781.83
Less			
2 Total amount justified			2,500,000.00
3 Outstanding amount to be justified			4,226,781.83
Represented by:			
4 Ending Designated Account Balance at 30.06.2022			0.36
5 Amount claimed but not credited as at 30.06.2022			-
6 Amount withdrawn and not claimed as at 30.06.2022			4,226,781.47
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 30.06.2022			4,226,781.83

Descrpancy between total appearing on lines 3 and 9

otes:

- 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 eligibale for financiag by IFAD and provide reasons for not claiming the expenditures - Eligible

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

AUTHORIZED REPRESENTATIVE
RESOURCES MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 01-08-2022

2

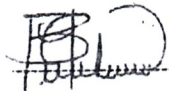
SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000474904
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	UPPER TANA CATCHMENT NAT RES. MGT
Credit Agreement	
Currency	EUR

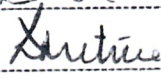
Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	475,000.00
Add:	
Total Amount deposited by World Bank	4,226,781.83
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	4,701,781.47
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	0.36

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 
DATE: 13-07-2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 
DATE: 01-08-2022

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

Results 1 - 9 of 9

Run Date: 13/07/2022 Run Time: 07:27:34
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI
 STATEMENT PERIOD: From 01/07/2021 To

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000474904

ACCOUNT TITLE : UPPER TANA CATCHMENT NAT RES. MGT
 30/06/2022

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :		475,000.00			
NO.	Value Date	Reference.No	Details	Debit	Credit
1	08/09/2021	FT21251ZN1FQ	PA127226	-475,000 00	0.00
2	26/10/2021	FT21299VN79W	FUNDING	0 00	1,094,923 07
3	04/11/2021	FT21308GCGXR	PA127248	-1,094,923 07	0 00
4	16/12/2021	FT21350B0YZC	FUNDING	0 00	1,074,341.44
5	04/01/2022	FT22004PTH6T	PA127389	-1,074,341 44	0 00
6	19/05/2022	FT221390L9SZ	FUNDING	0 00	1,055,666.96
7	10/06/2022	FT22161LH2YT	PA128208	-1,055,666 96	0 00
8	27/06/2022	FT22178BBJRY	FUNDING	0 00	1,001,850.36
9	29/06/2022	FT22180PD92Q	PA128238	-1,001,850 00	0 00
				CLOSING BALANCE : 0.36	

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM [More Options](#) [Clear Selection](#)

Account 1000474904

Statement From 20210701

Statement To 20220630

TAM.E.STMT.OF.ACCT.EPRM

HISTORIC TRANSACTION REPORT

PROJECT NAME

FINANCING
200000259700

STATUS
DSBL Disbursable

Source of Financing: IFAD IFAD REGULAR

Loan Denomination Currency: EUR

Please note that the link to the debit advice is only available in the on-screen report.

REFERENCED BY YOUR REQUEST

REFERENCE NUMBER	WA NUMBER	RFD REFERENCE NUMBER	CURR	CATEGORY
1	1	001RFDDB211690007	EUR	270001
	06J	001RFDDB211690007	EUR	200012
				200018
				200021
				200022
				270001

CHARGED TO YOUR ACCOUNT

WA VALUE DATE	WA AMOUNT	DEN AMOUNT	USD EQUIV. AMOUNT	TRANS. TYPE	COMMENT
22 Jun 2021	2,500,000.00	2,500,000.00	2,973,518.33	DSBR	
	83,311.97	83,311.97	99,091.87	JUST	
	11,778.20	11,778.20	14,009.08	JUST	
	808.88	808.88	962.09	JUST	
	4,100.95	4,100.95	4,877.69	JUST	
	-100,000.00	-100,000.00	-118,940.73	JUST	
	2,500,000.00	2,500,000.00	2,973,518.33		Debit Advice
20 Oct 2021	600,999.78	600,999.78	698,547.06	DSBR	
	220,943.28	220,943.28	256,804.22	DSBR	
	45,732.92	45,732.92	53,155.75	DSBR	
	124,601.24	124,601.24	144,825.06	DSBR	
	102,645.85	102,645.85	119,306.14	DSBR	
	1,094,923.07	1,094,923.07	1,272,638.23		Debit Advice
13 Dec 2021	97,500.86	97,500.86	109,961.03	DSBR	
	395,038.95	395,038.95	445,523.13	DSBR	
	318,942.62	318,942.62	359,702.04	DSBR	
	119,347.49	119,347.49	134,599.56	DSBR	
	143,511.52	143,511.52	161,851.63	DSBR	
	1,074,341.44	1,074,341.44	1,211,637.39		Debit Advice

W/A Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.16231

04 04 001RFDDB213430019 EUR 200003 200012 200018 200021 200022

W/A Currency/DEN Exchange rate: 1.00000 DEN/USD exchange rate: 1.12780

1,074,341.44

1,074,341.44

1,211,637.39

Debit Advice

REPUBLIC OF KENYA

DATE: 04/07/2022

Report of the Board of Survey on the cash and bank balances of Ministry of Water, Sanitation and Irrigation (Upper Tana Catchment Natural Resources Management Project – IFAD Account No. 01141408097000) as at the close of business on 30th June, 2022.

The Board, consisting of:- (Names and official titles) Wycliffe Ojukwu (AAG) (Chairperson), Isacko Godana (Acct) and Hilda Nzue (HRMO) (Members) assembled at PCT Hall, Embu at 10.30 am on the 4th of July, 2022 and the following cash was produced:

Notes:	Shs: 4,500.00
Silver:	Shs: 16.00
Copper:	Shs: 0.85
Cheques (as per details on reverse)	Shs:

Shs: 4,516.85

It was observed that cheques amounting to Shs: N/A Cts

Have been on hand for more than N/A days prior to the date of the survey.

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

The cash book reflected the following balances as at the close of business on the 30th June, 2022.

Cash on hand	Shs. 4,516.85
Bank Balance	Shs. 120,864,443.03
	Shs. 120,868,960.03

The Bank Certificate of Balance showed a sum of Shs: (in words) One Hundred and Thirty Five Million Two Hundred and Ninety Seven Thousand Five Hundred and Eighty Two Cents Sixty Three (Shs.135,297,582.63) Standing to the credit of the account on (date) 30th June, 2022.

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O. 30 – see overleaf)



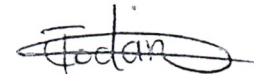
.....
(Chairman/Chairlady)

Date: 4/7/2022

Member of Board

1. Wycliffe Ojukwu

2. Isacko Godana



3. Hilda Nzue



GPK(L)



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch..... EMBU Date..... 19.7.2022

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

(Title of A/C) UPPER TAX CAUCHUGU NATURAL RESOURCE

A/C No.

0	1	1	4	1	4	0	8	0	9	7	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30TH JUNE 2022

Amount to Kshs..... 135,297,582.63

Amount in words: ONE HUNDRED AND THIRTY FIVE MILLION

..... TWO HUNDRED AND NINETY SEVEN THOUSAND FIVE

..... HUNDRED AND EIGHTY TWO CENTY SIXTY THREE

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

[Signature] Manager

..... Operations Manager

Authorised Signatory



REPUBLIC
OF
KENYA



IFAD

Investing in rural people

Poverty Reduction Through Sustainable

MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

P.O. Box 996-60100 EMBU. Tel: 068-2231376, email utanrmp@gmail.com

F.O 30

CO-OPERATIVE BANK ACCOUNT NO.01141408097000
BANK RECONCILIATION STATEMENT AS AT 30/06/2022

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate(IFAD A/c)		135,297,582.63	135,297,582.63
Less			
1.Payments in cashbook not yet recorded in bank statement.	164,140,491		
Unpresented Cheques(Schedule C)			
2.Receipts in bank statement not yet recorded in cashbook	4,640.00	164,145,131	
		(28,847,548)	
Add			
3.Payments in bank statement not yet recorded in cashbook(Schedule A)			
4.Receipts in cashbook not yet recorded in bank statement.	149,711,991	149,711,991	
Balance as per the cashbook.....		120,864,443.03	120,864,443.03

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
Signature: *[Signature]*

Checked By: PFC
Signature: *[Signature]*

Authorised By: PC
Signature: *[Signature]*

(All schedules are attached herewith)

Date: 30/06/2022



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



Investing in rural people

MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

P.O. Box 996-60100 EMBU. Tel: 068-2231376, email utanrmp@gmail.com

RECEIPT IN CASH NOT YET RECORDED IN BANK STATEMENT

DATE	CHQ NO.	PAYEE NAME	AMOUNTS(Kshs)	REMARKS
30/06/2022		INWARD SWIFT	124,711,991.10	
30/06/2022		INWARD SWIFT	25,000,000.00	
		TOTAL	149,711,991.10	



REPUBLIC
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Poverty Reduction Through Sustainable NRM



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MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

P.O. Box 996-60100 EMBU. Tel: 068-2231376, email utanrmp@gmail.com

A/C NO.0114148097000(IFAD/GOK)

BANK RECONCILIATION STATEMENT AS AT 30/06/2022

DATE	CHQ NO.	PAYEE NAME	AMOUNTS(Kshs)	REMARKS
30/06/2020	5874	MINI OF INFORMATION	50,000.00	
21/06/2021	6495	NSSF	1,080.00	
20/06/2021		EPHATIC 10% RETENTION	23,106.70	
30/06/2021	6603	EPHATIC 10% RETENTION 2ND CERT	246,964.20	
30/06/2021	6605	CIGS FUNDS	8,269.05	
21/12/2021	6944	EPHATEC CONTRACTOR	103,905.00	
26/05/2022	7417	HAZINA SACCO	421,763.00	
26/05/2022	7422	BRITAM	20,428.00	
30/06/2022	7493	SAMUEL OBWOCHA	16,400.00	
30/06/2022	7467	KENYA P&L COMPANY LTD	23,310.00	
30/06/2022	7468	SIMON MUMBERE	22,300.00	
30/06/2022	7469	EWASCO	15,366.00	
30/06/2022	7470	POLYCAP MUCHANGI	12,000.45	
30/06/2022	7471	CECILY WAMUURU	12,200.00	
30/06/2022	7472	M&C TECHNOLOGY	578,673.60	
30/06/2022	7473	CFAO	48,191.00	
30/06/2022	7474	SAMWEL ONYANGO	73,500.00	
30/06/2022	7475	KAGURU	857,000.00	
30/06/2022	7476	PEWIN LTD	44,146.00	
30/06/2022	7478	INFOTRAC INVESTMENTS	3,580,681.00	
30/06/2022	7479	WAGTECH	5,795,107.10	
30/06/2022	7480	PROJECT COORDINATOR	116,499.00	
30/06/2022	7481	PALUMA LTD	692,438.00	
30/06/2022	7482	CHEM RECTIC	211,278.00	
30/06/2022	7483	LAVINGTON SECURITY	131,040.00	
30/06/2022	7484	PROJECT COORDINATOR	8,400.00	
30/06/2022	7485	MID WEEK GENERAL SUPPLIERS	192,916.00	
30/06/2022	7486	NAWIRI GRAPHICS	668,276.00	
30/06/2022	7487	WAGTECH AFRICA LTD	171,322.90	
30/06/2022	7489	CFQAO	176,314.00	
30/06/2022	7490	PROJECT COORDINATOR	5,700.00	
30/06/2022	7491	CIG DIS	4,109,186.00	
30/06/2022	7492	RYKER GENERAL MERCHANTS	174,440.00	
30/06/2022	7494	NECHAL ENTERPRISES	224,678.00	
30/06/2022	7495	GALLANT CORPORATE	383,276.00	
30/06/2022	7496	AFREDEC	5,641,279.60	
30/06/2022	7497	GILBERG ASSOCIATES	6,203,618.00	
30/06/2022	7498	PROJECT COORDINATOR	115,000.00	
30/06/2022	7499	BRITAM REPLACEMENTS- CHQ NO.6667	20,428.00	
30/06/2022	7500	LEGIT VENTURES-	7,538,973.00	
30/06/2022	7501	LEGIT VENTURES-RETENTION	1,453,615.00	
30/06/2022	7503	TELCOM KENYA	276.30	
30/06/2022	7504	BIODESK	225,147.80	
30/06/2022	7508	PROJECT COORDINATOR	70,000.00	
30/06/2022	7511	KRA COLLECTION	1,440,526.00	
30/06/2022	7512	LEAVE PAY	114,800.00	
30/06/2022	7513	KRA COLLECTION	49,200.00	
30/06/2022	7514	PETER WACHIRA	43,000.00	



Statement Date 05-Jul-22
 Statement Period 01-Jun-22 to 05-Jul-22
 Page Page 4 of 5

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
28-Jun-22	217928102337 Rufus; POSAG016196 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	28-Jun-22		100,000.00	2,386,123.68 CR
28-Jun-22	217928102447 Rufus; POSAG016196 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	28-Jun-22		45,060.00	2,431,183.68 CR
Jun-22	MIN OF WATER SANITATION IRRIGATION/ROC/00100 07326--- 132175203.95K FT22180K1433	SVR	29-Jun-22		132,175,203.95	134,606,387.63 CR
Jun-22	FLORENCE OSEBE FLORENCE OSEBE 218130110702	BPWR	30-Jun-22		101,325.00	134,707,712.63 CR
Jun-22	joycematheng; POSBR000513 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		500,000.00	135,207,712.63 CR
Jun-22	218130150327 OBadiah; POSAG042334 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		89,720.00	135,297,432.63 CR
Jun-22	218130161622 Hellen; POSAG042334 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		150.00	135,297,582.63 CR
	TOTAL VALUE			31,779,462.00	144,345,541.95	
CLEAR BALANCE AS ON 05-Jul-22						135,297,582.63 CR
BOOK BALANCE AS ON 05-Jul-22						135,297,582.63 CR
						"End of Statement"

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

PAYMENTS

100

F.O. 26 (Small)

Description of Payment	Allocation	Voucher No	Cheque No	Sh. No.	Sh. No.	Sh. No.	Sh. No.
						9755 ⁴⁵	24285485 ³⁰
						9758 ⁴⁸	24285485 ³⁰
A/c collect A/c WHIT PV 459		7515					3972 ⁰⁰
						=	3972 ⁰⁰
						9758 ⁴⁸	24285485 ³⁰
						9758 ⁴⁸	24285485 ³⁰
GOK A/C 01141408099800		7518	7518				110000000 ⁰⁰
							110000000 ⁰⁰
							132864443 ⁰³
							242864443 ⁰³
A/C Transfer - GOK A/C 01141408099800		7519					122000000 ⁰⁰
							122000000 ⁰⁰
						9758 ⁴⁸	120864443 ⁰³
						9758 ⁴⁸	242864443 ⁰³
BOARD OF SURVEY							
							4/7/22
BY	Isacko Godana						4/7/22
BY	HILDA M. NZUE						4/7/2022

DATE...1/7/2022..

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

.....UTANRMP IFAD..... as at the close of *Business* on 30th June, 2022....

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

- 1. **CHAIRMAN** - **NICHOLAS NYAGA ITUMU** - COUNTY PROJECT COORDINATOR UTaNRMP
- 2. **MEMBER** - **JAPHAT MURIITHI KABUNGO** - CACEO
- 3. **MEMBER** - **JOSPHAT N. NGAMA** - CCRO

Assembled at the office of **SUB-COUNTY CASHIER**

at.....**9.00 A.M.**.....(time) on the.....1/7/2022.....

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...*NIL*..... 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., 2022.....:-


Cash on hand	Sh. <i>Nil</i>-
Bank Balance	Sh <u>1755.04</u>
.....	<u>1755.04</u>


The bank Certificate of Balance showed a sum of Sh ...**Seven hundred, fifty five thousand, seven hundred and twenty two** cts...Nity nine (Sh...**755,722**..cts...99.)

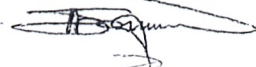
Standing to the credit of the account on...30/6/...2022.

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: 1/7/2022.....

1) NICHOLAS NYAGA ITUMU 
 Chairman

2) JAPHAT MURIITHI KABUNGO 
 Members of the Board

3) JOSPHAT N. NGAMA 
 Members of the Board



CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch... KERUGOYA Date... 01/07/2022

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

(Title of A/C) UTANRMP 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 30TH June 2022

Amount to Kshs. 755,722.99

Amount in words: Seven Hundred fifty five Thousand,
Seven hundred Twenty Two Shilling,
Cents Ninety Nine only

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
KERUGOYA BRANCH
[Signature] Service Desk
Authorised Signatory

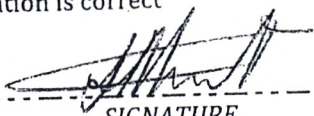
KIRINYAGA CENTRAL SUBCOUNTY TREASURY

BANK RECONCILIATION

as at 30th June, 2022 UTaNRMP IFAD A/C No 01141567136200

	Sh.	Cts	Sh.	Cts
Balance as per Bank Statement			755,722.99	
Less				
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	833,907.95			
2 Receipts in Bank Statement not yet recorded in Cash Book	0.00		833,907.95	78,184.96
Add				
3 Payment in the Bank Not yet recorded in Cash Book				
4 Receipts in Cash Book not yet recorded in Bank Statement			79,960.00	79,960.00
Balance as per Cash Book				1,775.04

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


SIGNATURE

National Sub County Accountant

Date

- 1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
As Par Attached List
- 2 Receipts in Bank Statement not yet recorded in Cash Book
As Par Attached List
- 3 Payments in Bank Statement not yet recorded in Cash Book
As Par Attached List
- 4 Receipts in Cash Book not yet recorded in Bank Statement
As Par Attached List

Prepared by:
Tittle... P. ACCOUNTANT.....

Name.....David Nyotu Wakaba

Signature.....

Checked by:
Tittle...DISTRICT ACCOUNTANT.....

Name.....

Signature.....

<u>COLUMN 1</u>	<u>UNPRESENTED CHEQUES</u>		<u>date cleared</u>
<u>DATE</u>	<u>CHQ NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
22.12.2022	2079	DCC	37,500.00
31.05.2022	2188	DCC	223,725.65
31.05.2022	2192	DCC	180,895.50
22.06.2022	2207	Commissioner of VAT	86.00
22.06.2022	2209	Commissioner of VAT	397.00
22.06.2022	2211	Commissioner of VAT	172.00
22.06.2022	2213	Commissioner of VAT	366.00
22.06.2022	2215	Commissioner of VAT	115.00
22.06.2022	2224	Commissioner of VAT	1,035.00
22.06.2022	2228	CFAO Motors Kenya	265,605.80
27.06.2022	2233	Nicholas Nyagah Itumu	17,500.00
27.06.2022	2234	Gilbert Muchangi	3,360.00
27.06.2022	2235	Nicholas Nyagah Itumu	8,000.00
30.06.2022	2236	Aderson Mugambi	5,500.00
30.06.2022	2237	Patrick Kasolo	7,560.00
30.06.2022	2244	Jamleck Ngeerah	70,000.00
30.06.2022	2245	Hellen Wandai	9,800.00
			2,290.00
			833,907.95

COLUMN 2 RECEIPTS IN BANK STATEMENT NOT YET IN CASHBOOK AMOUNT

0.00

COLUMN 3 PAYMENTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK AMOUNT

0.00

COLUMN 4 RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT AMOUNT

DATE 30.06.2022 Inward Swift 79,960.00

79,960.00

Current Account Statement



Statement Date 01-Jul-22
 Statement Period 01-Jun-22 to 30-Jun-22
 Page Page 3 of 3

aNRMP 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
Jun-22	CHEQUE NO: 2222 KRA PAYMENT 4156713620	BPWR	29-Jun-22	1,148.00		969,119.99 CR
Jun-22	CHEQUE NO: 2217 KRA PAYMENT 4156713620	BPWR	29-Jun-22	3,333.00		965,786.99 CR
Jun-22	CHEQUE NO: 2219 KRA PAYMENT 4156713620	BPWR	29-Jun-22	1,056.00		964,730.99 CR
Jun-22	CHEQUE NO: 2187 KRA PAYMENT 4156713620	BPWR	29-Jun-22	115,721.00		849,009.99 CR
Jun-22	CHEQUE NO: 2191 KRA PAYMENT 4156713620	BPWR	29-Jun-22	93,567.00		755,442.99 CR
Jun-22	218130090339 Joseph M; POSAG037031 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-22		280.00	755,722.99 CR
	TOTAL VALUE			8,885,585.85	30,330.00	
CLEAR BALANCE AS ON 01-Jul-22						490,117.99 CR
BOOK BALANCE AS ON 01-Jul-22						490,117.99 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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

REPUBLIC OF KENYA

Date: 1st July 2022

UTARMP IFAA

Report of the board of survey on the Cash and Bank Balances of the close of Business on 30th June, 2022

The Board consisting of (Names and official titles)

Cyprian Kithingyi CHAIRMAN

Rosemercy Mbutia MEMBER

Lucy Mwarua MEMBER

Assembled at the office of THE DISTRICT TREASURY NYERI CENTRAL

At 10.00 AM. (Time) on the 1st July 2022

And the following cash was produced:-

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

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

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

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

Cash on hand.....	Sh. NIL
Bank balance.....	Sh. 180225.80

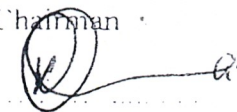
The Bank Certificate of Balance showed a sum of 5328.209.76 (Sh. cts.)

Amounting to the credit of the account on 30th June, 2022.....

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

Date: 1/7/2022

Chairman



Members of the Board



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited

Nyeri Branch

P.O.Box 1032-10100 Nyeri

Tel: 061 2030751, 2030815

Mobile: 0722-202460, 0734-683367

Fax: 061-2034976

Nyeri

Email: nyeri-br@co-opbank.co.ke

26th JULY 2022

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCE:

UTANRMP IFAD LOAN: ACCOUNT NUMBER 01141511763300

We hereby certify that the balance standing in the above account in our books is as follows.

As at Date: 30.06.2022

Amount in figures: KES 5,328,209.76

Amount in words: KENYA SHILLINGS FIVE MILLION, THREE HUNDRED TWENTY
EIGHT THOUSAND TWO HUNDRED NINE CENTS SEVENTY SIX ONLY.

This information is communicated in strict confidence and for your private use only.

Yours faithfully,


FELIX MATETE

AUTHORIZED SIGNATORY - NYERI BRANCH

1141511763300

REPUBLIC OF KENYA
UPPER TANA-IFAD

F.O. 30

As at30th JUNE 2022

BANK RECONCILIATION

Station.....NYERI CENTRAL

Balance as per Bank Certificate
Less- 1. Payments in Cash 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.)
	5,328,209.76
5,620,113.96	
-	5,620,113.96
900.00	
471,230.00	472,130.00
	180,225.80

Bank Balance as per Cash Book

180,225.80

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

180,225.80


THE NATIONAL SUPERVISOR ACCOUNTANT
NYERI CENTRAL
Signature
P.O. BOX 1133 - 10100, NYERI

District Accountant

Designation

Date

1. PAYMENTS IN BANK STATEMENT YET RECORDED IN CASHBOOK (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH			
CHEQUE		DETAILS	AMOUNT		DETAILS	AMOUNT	
No.	DATE		Sh.	Cts.		Sh.	Ct
1302	01.02.21	VAT		250.00			
1347	05.05.21	DOMESTIC TAX		33,895.00	TOTAL		-
1390	30.06.21	VAT		517.00			
	30.06.21	BANK CHARGES		390.46			
	30.06.21	BANK CHARGES		640.00			
1455	31.07.21	DOMESTIC TAX		54,449.00			
1456	31.07.21	DOMESTIC TAX		47,310.00			
1459	31.07.21	VAT		216.00			
1445	31.08.21	VAT		97,568.00			
1528	11.01.21	VAT		15,517.00			
1530		VAT		15,517.00			
1531		VAT		10,733.00			
1535		VAT		2,259.00			
1537		VAT		20,000.00			
1539		VAT		66,336.00			
1542		VAT		2,402.00			
1572	18.03.22	VAT		8,137.00			
1574		VAT		174.00			
1576		VAT		221.00			
1578		VAT		1,635.00			
1590	31.03.22	VAT		2,315.00			
1594		VAT		926.00			
1596		VAT		210.00			
1596		VAT		210.00			
1609	06.04.22	VAT		212.00			
1611		VAT		681.00			
1614		VAT		1,867.00			
1619	12.05.22	VAT		37,127.00			
1620	12.05.22	VAT		1,170.00			
1621	12.05.22	VAT		645.00			
1628	12.05.22	VAT		70,319.00			
1630	12.05.22	PROJECT CO-ORD		415,759.50			
1632	12.05.22	VAT		71,683.00			
1636	30.06.22	VAT		448.00			
1637	30.06.22	ESTHER		26,640.00			
1639	30.06.22	ATAKU		155,680.00			
1640	30.06.22	JACINTA		40,000.00			
1642	30.06.22	BETH		37,150.00			
1643	30.06.22	WAGAKI		35,550.00			
1644	30.06.22	KAMAU		175,520.00			
1646	30.06.22	GAKURU		15,000.00			

1647	30.06.22	ISAIAH	180,000.00		
1650	30.06.22	GREEN TREE	742,160.00		
1652	30.06.22	VAT	5,880.00		
1653	30.06.22	RADIO MARIA	44,224.00		
1654	30.06.22	VAT	776.00		
1655	30.06.22	NYEWASCO	13,000.00		
1656	30.06.22	SAFARICOM	18,000.00		
1659	30.06.22	MOUNTAIN SIDE	78,519.00		
1658	30.06.22	VAT	1,481.00		
1660	30.06.22	MARKAR	16,314.00		
1661	30.06.22	VAT	286.00		
1662	30.06.22	MARGARET	9,150.00		
1663	30.06.22	DAVID	9,800.00		
1664	30.06.22	KATHINI	22,840.00		
1665	30.06.22	JANE	13,800.00		
1666	30.06.22	SIMON	17,920.00		
1667	30.06.22	WAGAKI	12,880.00		
1669	30.06.22	ISAAC	8,960.00		
1668	30.06.22	MADRIN	12,000.00		
1670	30.06.22	ISAAC	3,560.00		
1671	30.06.22	ESTHER	19,600.00		
1672	30.06.22	GICHUHI	47,880.00		
1673	30.06.22	MUREITHI	26,370.00		
1674	30.06.22	ROSE	9,800.00		
1675	30.06.22	CHARITY	14,840.00		
1676	30.06.22	KAGUME	10,640.00		
1677	30.06.22	STEPHEN	15,400.00		
1678	30.06.22	GICHINI	20,160.00		
1679	30.06.22	ATAKU	9,200.00		
1680	30.06.22	THUMBI	9,500.00		
1681	30.06.22	LUMUMBA	5,600.00		
1682	30.06.22	BEATRICE	10,000.00		
1683	30.06.22	RUKWARO	8,680.00		
1684	30.06.22	SAMUEL	4,920.00		
1685	30.06.22	WAMBUGU	12,600.00		
1686	30.06.22	MWANIKI	9,800.00		
1687	30.06.22	PAULINE	54,000.00		
1688	30.06.22	ESTHER	35,018.00		
1691	30.06.22	GREEN TREE	742,160.00		
1690	30.06.22	VAT	5,880.00		
1692	30.06.22	SYMON	7,000.00		
1693	30.06.22	AGNES	10,360.00		
1694	30.06.22	IMBOMBA	8,700.00		
1695	30.06.22	VIRGINIA	11,200.00		

1696	30.06.22	NYAGA	5,600.00		
1697	30.06.22	GEOFFREY	7,000.00		
1698	30.06.22	BETH	15,000.00		
1699	30.06.22	JACINTA	16,800.00		
1704	30.06.22	GICHINI	12,600.00		
1705	30.06.22	IRENE	9,520.00		
1707	30.06.22	JOHN	7,000.00		
1708	30.06.22	IMBOMBA	10,680.00		
1712	30.06.22	CHLORIDE EXIDE	30,151.00		
1713	30.06.22	VAT	529.00		
1714	30.06.22	JALIS	118,745.00		
1715	30.06.22	VAT	2,240.00		
1719	30.06.22	WAGAKI	7,840.00		
1720	30.06.22	DEMONSTRATION FUND	39,000.00		
1721	30.06.22	MUREITHI	6,500.00		
1722	30.06.22	GERMSO	101,175.00		
1723	30.06.22	VAT	1,775.00		
1724	30.06.22	MIN ENERGY	30,000.00		
1725	30.06.22	ESTHER	17,509.00		
1726	30.06.22	MUREITHI	4,078.00		
1727	30.06.22	KINGONGO JUN	28,991.00		
1728	30.06.22	VAT	509.00		
1732	30.06.22	WAMBUGU	9,800.00		
1733	30.06.22	SKYLINE	713,031.00		
1734	30.06.22	VAT	12,509.00		
	30.06.22	DISTRICT TREASURY	7,000.00		
1737	30.06.22	KPLC	25,000.00		
1740	30.06.22	SAFARICOM	28,900.00		
1741	30.06.22	WAGAKI	200.00		
1738	30.06.22	JALIS	451,481.00		
1739	30.06.22	VAT	8,519.00		
1742	30.06.22	MARGARET WANJIRU	19,600.00		
1744	30.06.22	JOSEPH MURIITHI	2,575.00		
1745	30.06.22	IRENE WATHEHA	21,000.00		
1746	30.06.22	CAROLINE WANJUGU	24,640.00		
1748	30.06.22	MICHAEL RUKWARO	34,480.00		
		TOTAL	5,620,113.96		

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

DETAILS	AMOUNT	
	Shs	Cts
CASH BANKED		13,600.00
		110.00
TRANSFER		175,520.00
TRANSFER FROM SPANISH		282,000.00
TOTAL		471,230.00

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

DATE	DETAILS	AMOUNT	
		Shs	Cts
	BANK CHARGES		800.00
	EXCISE DUTY		100.00
	TOTAL		900.00



CO-OPERATIVE BANK

We are you

Statement Date 31-Aug-22
 Statement Period 01-Jul-21 to 01-Aug-22
 Page Page 16 of 17

UTANRMP NYERI COUNTY

Branch NYERI BRANCH
 Branch Code 00011010
 Contact Details
 Tel

Account No	01141511763300
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
14-Jun-22	CHEQUE NO: 1634 LUCY WANJA 4151176330	BPWR	14-Jun-22	294,000.00		5,416,959.76 CR
20-Jun-22	CHQ NUMBER 001635	SVR	20-Jun-22	88,750.00		5,328,209.76 CR
01-Jul-22	CHQ NUMBER 001528	SVR	01-Jul-22	15,517.00		5,312,692.76 CR
01-Jul-22	CHEQUE NO: 1644 JAMES KAMAU 4151176330	BPWR	01-Jul-22	175,520.00		5,137,172.76 CR
02-Jul-22	CHEQUE NO: 1639 JOSEPH ATA KU 4151176330	BPWR	02-Jul-22	155,680.00		4,981,492.76 CR
04-Jul-22	CHQ NUMBER 001637	SVR	04-Jul-22	26,640.00		4,954,852.76 CR
06-Jul-22	CHQ NUMBER 001647	SVR	06-Jul-22	180,000.00		4,774,852.76 CR
27-Jul-22	CHEQUE NO: 1650 GREEN TREE RUTAS K LTD 4151176330	BPWR	27-Jul-22	742,160.00		4,032,692.76 CR
27-Jul-22	CHEQUE NO: 1691 GREEN TREE RUTAS K LTD 4151176330	BPWR	27-Jul-22	742,160.00		3,290,532.76 CR
29-Jul-22	CHEQUE NO: 1688 ESTHER WANJIRU WANGOMBE 4151176330	BPWR	29-Jul-22	35,018.00		3,255,514.76 CR
29-Jul-22	CHEQUE NO: 1708 JOSEPH ATA KU IMBOMBA 4151176330	BPWR	29-Jul-22	10,680.00		3,244,834.76 CR
29-Jul-22	CHEQUE NO: 1725 ESTHER WANJIRU WANGOMBE 4151176330	BPWR	29-Jul-22	17,509.00		3,227,325.76 CR
	TOTAL VALUE			44,725,747.00	42,871,345.00	
CLEAR BALANCE AS ON 31-Aug-22						2,307,303.76 CR
BOOK BALANCE AS ON 31-Aug-22						2,307,303.76 CR
						"End of Statement"

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.

REPUBLIC OF KENYA

F.O. 51
Date: 1st July, 2022

Report of the Board of Survey on the Cash and Bank Business of UPPER TANA NATURAL RESOURCES (IFAD) Bank Account 011141571141900 as at the close of business on 30.06.2022

The Board consisting of (Names and official titles)

- | | | |
|---------------------------|--------------------------------------|----------|
| 1. Mr. Colley Mutura, | -County Director of Youth Affairs | Chairman |
| 2. Lydia Kirito Mwongera, | -Sub County Civil Registrar Officer, | Member |
| 3. Mr. Vincent Mwaniki, | -County Housing Officer, | Member |

Assembled at the office of The Sub-County Accountant – Meru South Sub-County at 9.00 a.m. (time) on the 01.07.2022 and the following cash was produced.

Notes	:	:	:	:	Sh	-	-
Silver	:	:	:	:	Sh	-	-
Copper	:	:	:	:	Sh	-	-
Imprests (as per details on reverse)	:	:	:	:	Sh	-	-
							=

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

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


The Cash Book reflected the following balance as at the close of business on the 30.06.2022

Cash on hand	:	:	:	:	Sh	NIL
Bank Balance	:	:	:	:	Sh	1,224,280.34

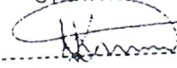
The Bank Certificate of Balance showed a sum of Shs. 4,799,010. Cts 34 standing to the credit of the account on 30.06.2022.

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

Date: 1st July, 2022



Chairman



Members of the Board

GPK (L)



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch CHUKA Date 14/07/2022

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

(Title of A/C) M. TANWMI (LEAD)

A/C No.

0	1	1	4	1	5	7	1	1	4	1	9	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30/06/2022

Amount to Kshs. 4,799,010.34

Amount in words: FOUR MILLION SEVEN HUNDRED

AND NINETY NINE THOUSAND AND TEN SHILLINGS

CENTS THIRTY FOUR ONLY

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

[Signature] ASO
Authorized Signatory

[Signature]
THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA

REPUBLIC OF KENYA
BANK RECONCILIATION

As at... 30.06.2022 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			4,799,010.34
<i>Less</i>			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)	3,574,730.00		-
2. Receipts in Bank Statement not yet recorded in Cash Book			3,574,730.00
<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	-		
Bank Balance as per Cash Book			1,224,280.34

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

4/7/2022
.....
Date

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

UNPRESENTED CHEQUES

<i>DATE</i>	<i>DETAILS</i>	<i>CHQ No.</i>	<i>AMOUNT</i>
30/06/2022	UPPPER TANA Retention	2852	125,045.00
31.01.2022	COMM OF D.TAXES	2789	53,594.00
20/06/2022	joyce nthuku	2772	2,600.00
20/06/2022	mugakar investment	2773	12,268.00
20/06/2022	mugakar investment	2775	9,814.00
20/06/2022	mugakar investment	2777	12,268.00
21/06/2022	mugakar investment	2782	49,074.00
23/06/2022	mugakar investment	2791	49,172.00
23/06/2022	COMM OF D.TAXES	2792	928.00
23/06/2022	ALLYMART LTD	2796	567.00
23/06/2022	ELIPHAS NJERU	2798	129,500.00
23/06/2022	RICHARD O ARUNGA	2799	4,500.00
23/06/2022	ROSE KOBAI	2800	33,600.00
30/06/2022	DEMINIC STATIONERS	2801	39,310.00
30/06/2022	COMM OF D.TAXES	2802	690.00
30/06/2022	CATHERINE WANJA	2803	1,440.00
30/06/2022	mugakar investment	2804	19,629.00
30/06/2022	COMM OF D.TAXES	2805	371.00
30/06/2022	CATHERINE WANJA	2806	20,130.00
30/06/2022	PETER KITHAKA	2807	1,500.00
30/06/2022	MARTIN MUTUMA	2808	2,600.00
30/06/2022	mugakar investment	2809	168,324.00
30/06/2022	COMM OF D.TAXES	2810	3,176.00
30/06/2022	CHUKA MOTORS	2811	80,586.00
30/06/2022	COMM OF D.TAXES	2812	1,414.00
30/06/2022	SIMLAW SEED LTD	2813	25,876.00
30/06/2022	COMM OF D.TAXES	2814	454.00
30/06/2022	mugakar investment	2815	35,333.00
30/06/2022	COMM OF D.TAXES	2816	667.00
30/06/2022	KENSWILL ENTERPRISES	2817	118,668.00
30/06/2022	COMM OF D.TAXES	2818	2,082.00
30/6/20232	DEMINIC STATIONERS	2821	4,913.00
30/06/2022	COMM OF D.TAXES	2823	87.00
30/06/2022	KENNUT AOUTCARES	2824	106,676.00
30/06/2022	COMM OF D.TAXES	2825	1,872.00
30/06/2022	DEMINIC STATIONERS	2826	9,827.00
30/06/2022	COMM OF D.TAXES	2827	173.00
30/06/2022	SIMLAW SEED LTD	2828	25,404.00
30/06/2022	COMM OF D.TAXES	2829	446.00
30/06/2022	GATHONI MATHU	2830	12,570.00

30/06/2022	GITONGA BORANA	2831	123,752.00
30/06/2022	mugakar investment	2843	229,666.00
30/06/2022	COMM OF D.TAXES	2844	4,334.00
30/06/2022	LAJI RAMJI	2841	68,703.00
30/06/2022	COMM OF D.TAXES	2842	1,297.00
30/06/2022	MARTIN MUTUMA	2834	1,500.00
30/06/2022	mugakar investment	2835	43,185.00
30/06/2022	COMM OF D.TAXES	2836	815.00
30/06/2022	ALLYMART LTD	2846	40,583.00
30/06/2022	COMM OF D.TAXES	2847	712.00
30/06/2022	GITONGA BORANA	2837	32,170.00
30/06/2022	MARGARET WAIRIMU	2838	10,000.00
30/06/2022	MUNGPONI INVESTMENT	2839	276,528.00
30/06/2022	COMM OF D.TAXES	2840	4,852.00
30/06/2022	PENINAH KAWIRA	2832	10,000.00
30/06/2022	KPLC	2845	30,000.00
30/06/2022	JOAMMES INVESTMENT LTD	2848	280,242.00
30/06/2022	COMM OF D.TAXES	2849	9,859.00
30/06/2022	COMM OF D.TAXES	2850	5,666.00
30/06/2022	RETENTION	2851	32,863.00
30/06/2022	UPPER TANA RETENTION	2853	1,200,855.00
	TOTAL		3,574,730.00

2.RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

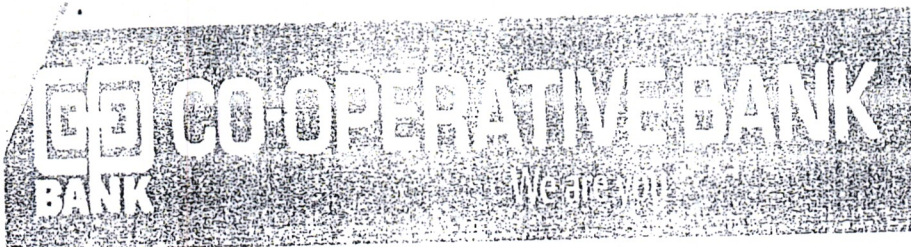
DATE	DETAILS	AMOUNT
TOTAL		-

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

DATE	DETAILS	AMOUNT
TOTAL		

4. CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	CHEQUE NO	AMOUNT
TOTAL			-



Statement Date 01-Jul-22
 Statement Period 01-Jun-22 to 01-Jul-22
 Page Page 4 of 5

Branch CHUKA BRANCH
 Branch Code 0001018
 Contact Details
 Tel:

Account No	21401870141900
Account Description	UTANRMP-IFAD LOAN
Currency	KES

TRANS DATE	DETAILS	AMOUNT	DATE	DEBIT	CREDIT	BOOK BALANCE
28-Jun-22	2020220001897811: 277.00 POB1098078U MINISTRY OF FINANCE AND P	277.00	28-Jun-22	277.00		7 625 464.34
28-Jun-22	2020220001897811: 277.00 POB1098078U MINISTRY OF FINANCE AND P	277.00	28-Jun-22	277.00		7 620 232.34
28-Jun-22	2020220001897811: 277.00 POB1098078U MINISTRY OF FINANCE AND P	277.00	28-Jun-22	277.00		7 519 376.34
28-Jun-22	2020220001897811: 277.00 POB1098078U MINISTRY OF FINANCE AND P	277.00	28-Jun-22	277.00		7 519 138.34
25-Jun-22	ONE DUE TO STATE UPPER TRANSFER 21401870	100.00	25-Jun-22	100.00		7 208,295.34
25-Jun-22	ONE DUE TO STATE UPPER TRANSFER 21401870	100.00	25-Jun-22	100.00		7 519 138.34
25-Jun-22	ONE DUE TO STATE UPPER TRANSFER 21401870	100.00	25-Jun-22	100.00		7 496,705.34
25-Jun-22	ONE DUE TO STATE UPPER TRANSFER 21401870	100.00	25-Jun-22	100.00		4 835,970.34
25-Jun-22	JIMRO ENTERPRISES LTD CASH TRANSFER	300.00	25-Jun-22	300.00		4 835,670.34
25-Jun-22	JIMRO ENTERPRISES LTD CASH TRANSFER	300.00	25-Jun-22	300.00		4 835,610.34
25-Jun-22	JIMRO ENTERPRISES LTD CASH TRANSFER	300.00	25-Jun-22	300.00		4 805,610.34
25-Jun-22	JIMRO ENTERPRISES LTD CASH TRANSFER	300.00	25-Jun-22	300.00		4 799,013.34
25-Jun-22	JIMRO ENTERPRISES LTD CASH TRANSFER	300.00	25-Jun-22	300.00		4 785,410.34
TOTAL VALUE				444,563.00	444,563.00	4 796 410.34
CLEAR BALANCE AS AT 01/07/2022						4 796 410.34
BOOK BALANCE AS AT 01/07/2022						End of Statement

Handwritten signature

Please ensure that all transactions are reflected in the statement. If you have any queries, please contact your branch manager.

REPUBLIC OF KENYADATE; 14th July 2022

Report of the Board of Survey on the cash and bank balances of (Ministry/Department –
Upper Tana Natural Resources Management A/c IFAD as at the close of business on 30th June, 2022

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

1. Joseph Ndatho
2. David Njoroge Mukuha
3. Jackline Muthoni Mugo
4. Purity Muthoni Kinyua

Assembled at the office of the District Accountant (EMBU WEST) at 10.00 a.m. (time)
on the (date) 15.07.2022 and the following cash was produced:

Notes:.....N/a..... Shs:.....N/A.....
Silver:.....N/A..... Shs:.....N/A.....
Copper:.....N/A.....Shs:.....N/A.....
Cheques (as per details on reverse).....N/A..... Shs: N/A.....

It was observed that cheques amounting to Shs: N/A _____ cts: N/A _____
have 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.

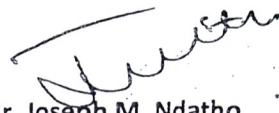
The cash book reflected the following balances as at the close of business on the 30.6.2022

Cash on hand	...	...	...	...	Shs:674,400.02
Bank balance	...	...	...	...	Shs: 2,349,860.75

The Bank Certificate of Balance showed a sum of Shs: (in words) **Two million three hundred forty nine thousand eight hundred sixty cts seventy five**

Standing to the credit of the account onN/A.....

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 - see overleaf)


Mr. Joseph M. Ndatho
County Registration of Persons
CHAIRMAN/CHAIRLADY

Date: 14th July 2022 Members of Board 1 Mr. David Njoroge Mukuha 

2 M/s Purity Muthoni Kinyua 

3. M/s Jackline Muthoni Mugo 



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch..... EMBU Date..... 14/07/2022

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

(Title of A/C) UPPER TANA NATURAL RESOURCE MANAGEMENT PROJECT IPAD

A/C No.

0	1	1	4	1	4	0	8	1	1	5	8	0	0
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In the books of this Branch as at 30TH JUNE 2022

Amount to Kshs..... 2,349,860.75

Amount in words: TWO MILLION THREE HUNDRED FOURTY NINE

THOUSAND EIGHT HUNDRED SIXTY CENTS SEVENTY FIVE

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

RSI

..... Manager

Authorised Signatory Operations Manager

REPUBLIC OF KENYA
 UPPERTANA RESOURCE MANAGEMENT (IFAD)
 BANK RECONCILIATION
 Station Embu West

AS AT 30/06/2022

A/C 01141408115800	
Shs	cts
2,349,860.75	
1,870,201.73	
194,741.00	
674,400.02	674,400.02

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

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

THE NATIONAL SUB-COUNTY ACCOUNTANT
 District Accountant WEST
 Designation 4330 260100,

Date 14/07/2022

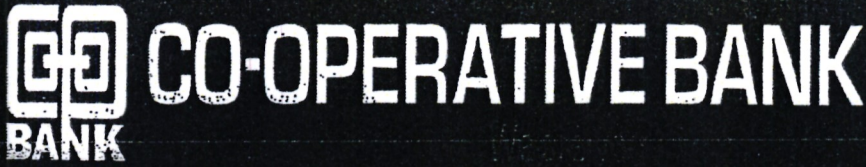
Signature

CHEQUE No.	Date	PAYEE	AMOUNT SHs	CHEQUE No.	DATE	PAYEE	AMOUNT SHs
1857	10/06/2022	Junipes co. ltd	736,440.00	1874	23/06/2022	CIT	741.00
1858	10/06/2022	Junipes Co. ltd	12,920.00	1875	24/06/2022	Quick kobil	147,222.00
1866	21/06/2022	Paluma ltd	49,074.00	1876	24/06/2022	CIT	2,778.00
1867	21/06/2022	CIT	926.00	1877	24/06/2022	CFAO	48,256.00
1868	21/06/2022	Paluma ltd	64,778.00	1878	24/06/2022	CIT	847.00
1869	21/06/2022	CIT	1,222.00	1879	24/06/2022	Commercial garage	348,384.00
1859	21/06/2022	Nechal Ent	256.00	1880	24/06/2022	CIT	6,112.00
1860	21/06/2022	Mercy mucang	7,748.80	1892	30/06/2022	paluma	24,537.00
1861	21/06/2022	New uhuru gar	33,330.00	1893	30/06/2022	CIT	463.00
1862	21/06/2022	New uhuru	36,713.00	1894	30/06/2022	Quick kobil	51,037.00
1863	21/06/2022	CIT	6,672.00	1895	30/06/2022	CIT	963.00
1864	21/06/2022	CIT	387.00	1896	30/06/2022	paluma	34,352.00
1865	21/06/2022	CIT	51,518.00	1897	30/06/2022	CIT	648.00
1871	23/06/2022	CFAO	97,843.00	1898	30/06/2022	Quick kobil	31,407.00
1872	23/06/2022	CIT	1,716.00	1899	30/06/2022	CIT	593.00
1873	23/06/2022	quick kobil	39,259.00	1900	30/06/2022	Toyota ke	12,972.00
1901	30/06/2022	CIT	228.00	1904	30/06/2022	D/ A	2,500.00
1902	30/06/2022	CFAO	12,973.00			Bank charges	2,157.93
1903	30/06/2022	CIT	228.00			sub total	1,154,231.80
		subtotal	1,154,231.80			Total	1,870,201.73

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

COLUMN 3	DATE	DETAIL	AMOUNT	COLUMN 4	DATE	DETAIL	AMOUNT
		Total					
column 3: payment in bank statement not yet recorded in cash book	date	detail	amount	column 4: Receipts in the cash book not recorded in the bank statement	DATE	DETAIL	AMOUNT
					30/06/2022	cash book	194,741.00
						total	194,741.00

Personal Current Account Statement



Statement Date 06-Jul-22
 Statement Period 01-Jun-22 to 30-Jun-22
 Page Page 1 of 1

UPPER TANA NAT RESOURCES MGMT PROJEC

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel





Certified True Copy of the Original
 THE CO-OPERATIVE BANK OF KENYA LTD.
 EMBU BRANCH

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-22	Brought forward Balance					4,596,126.75 CR
02-Jun-22	CHEQUE NO: 1855 ID9063517 PATRICK NJIRU 4140811580	BPWR	02-Jun-22	400,000.00		4,196,126.75 CR
03-Jun-22	CHQ NUMBER 001853	SVR	03-Jun-22	480,200.00		3,715,926.75 CR
03-Jun-22	CHQ NUMBER 001850	SVR	03-Jun-22	382,146.00		3,333,780.75 CR
03-Jun-22	INTERIM STATEMENT 4081158	BPWR	03-Jun-22	200.00		3,333,580.75 CR
03-Jun-22	UPPER TANA NAT RESOURCES EXCISE DUTY	BPWR	03-Jun-22	40.00		3,333,540.75 CR
07-Jun-22	CHEQUE NO: 1851 COMMISSIONER OF INCOM TAX 4140811580	BPWR	07-Jun-22	65,887.00		3,267,653.75 CR
07-Jun-22	CHEQUE NO: 1854 COMMISSIONER OF INCOM TAX 4140811580	BPWR	07-Jun-22	82,793.00		3,184,860.75 CR
14-Jun-22	CHQ NUMBER 001847	SVR	14-Jun-22	95,000.00		3,149,860.75 CR
17-Jun-22	CHEQUE NO: 1856 PATRICK NJIRU MUNYI 4140811580	BPWR	17-Jun-22	400,000.00		2,749,860.75 CR
27-Jun-22	CHEQUE NO: 1870 PATRICK NJIRU MUNYI 906354140811580	BPWR	27-Jun-22	400,000.00		2,349,860.75 CR
	TOTAL VALUE			2,246,266.00		
CLEAR BALANCE AS ON 06-Jul-22						2,349,860.75 CR
BOOK BALANCE AS ON 06-Jul-22						2,349,860.75 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

cts.	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.		cts.	
39	Cash banked			C				19474412	
11									
10.0					Checks & Receipts			19474412	
10.0					30/06/2022			19474412	
									19474400.02
									674400.02
<p>BOARD OF SURVEY</p> <p>CHAIRMAN: JOSEPH NDAHO </p> <p>MEMBER: DAVID MURUGU MUKUNDA </p> <p>MEMBER: JACKLINE MUTHONI NJIRO </p> <p>MEMBER: PURITY MUTHONI KINYUA </p>									

REPUBLIC OF KENYA

F.O. 51

Date:
01.07.2022.....

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA IFAD - MURANG'A EAST as at the close of business on 30th June 2022

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

-RUTH NJOROGE - Member

Assembled at the office of National Sub -County Accountant - MURANG'A EAST

At 09.30 (time) on the 1st July 2022

and the following cash was produced: -

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

It was observed that cheques amounting to Sh. NIL cts. 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 2022

Cash on hand	sh -NIL
Bank Balance	sh <u>784,349.17</u>
TOTAL	sh <u>784,349.17</u>

The Bank Certificate of Balance showed a sum of sh FOUR MILLION NINETY EIGHT THOUSAND FIVE HUNDRED AND SEVENTY FOUR CENTS FIFTEEN.(Sh 4,098,574.15) standing to the credit of the account on 30th June 2022

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

Leonard Mugiira Munene

Chairman



Date: 1/7/2022.....



.....Ruth Njoroge.....
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

FORM No. A 51



CERTIFICATE OF BALANCE

Branch... MURANG'A Date... 15/07/2022

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

(Title of A/C) UPPER TANA NATURAL RES MGT PROJECT - IFAD

A/C No.

0	1	1	4	1	5	7	3	1	6	7	1	0	1
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In the books of this Branch as at 30/06/2022

Amount to Kshs 4,130,769.15

Amount in words: four million one hundred and Thirty
Thousand Seven hundred and sixty nine
Shillings and fifteen cents.

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
MURANG'A BRANCH

..... Branch Manager
..... Service Manager
..... Authorised Signatory

UPPER TANA - IFAD

REPUBLIC OF KENYA
BANK RECONCILIATION

1141573167101

30.06.2022

- 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
	4,130,769.15	
3,378,569.98		
	3,378,569.98	752,199.17
32,150.00		
	32,150.00	32,150.00
		784,349.17

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**Grace W. Wachira**..... Designation.....**D/A**.....
Date.....**05.07.2022**..... Signature.....*[Signature]*.....

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

CHEQUE		PAYEE	AMOUNT
NO	DATE		SHS
3145	28.6.2021	KRA	
	28.6.2021	Bank Charges Prepaid	782.00
3189	1.9.21	florence gitui	4,190.00
	24.9.21	KRA	760.00
	24.9.21		221.00
3249	30.11.21	Gabriel Macharia	0.04
3274	24.12.21	kra	3,900.00
		Chq no. 3275 bank undercast	1,296.00
3439	30.05.22	KRA	0.04
3441	30.05.22	KRA	112.00
3444	30.05.22	KRA	55.00
3459	10.06.22	Muranga Water	469.00
3464	10.06.22	KRA	4,000.00
3468	10.06.22	Prudwin Enterprises	1,426.00
3469	10.06.22	KRA	9,828.00
3470	10.06.22	Prudwin Enterprises	172.00
3471	10.06.22	KRA	4,914.00
3473	10.06.22	KRA	86.00
3478	10.06.22	KRA	362.00
3491	05.06.22	Tass Enterprises	864.00
			14,722.00

3492	05.06.22	KRA	
3494	05.06.22	KRA	278.00
3501	21.06.22	Tajiwa Enterprises	229.00
3502	21.06.22	KRA	14,722.00
3508	23.06.22	Kenya Power	278.00
3506	23.06.22	Muranga Water	42,495.00
3516	23.06.22	Tajiwa Enterprises	4,000.00
3517	23.06.22	KRA	68,704.00
3521	23.06.22	C.M.Mbogo	1,296.00
3525	23.06.22	KRA	5,880.00
3527	23.06.22	KRA	726.00
3528	23.06.22	Faith.N.Gitaka	229.00
3529	23.06.22	Jacob Madara	45,500.00
3532	28.06.22	B.K.Kabindi	17,060.00
3534	28.06.22	L.M.Muturi	6,200.00
3535	28.06.22	J.M.Wairia	1,680.00
3536	28.06.22	Tajiwa Enterprises	9,500.00
3537	28.06.22	KRA	55,944.00
3538	28.06.22	Tajiwa Enterprises	1,056.00
3539	28.06.22	KRA	64,778.00
3540	28.06.22	Lucy N.Gakere	1,222.00
3541	28.06.22	C.M.Ngabu	3,500.00
3542	28.06.22	James.F.K.Maina	30,500.00
3543	28.06.22	Joel Mbogo	47,242.00
3544	28.06.22	C.Wambui	14,250.00
3545	28.06.22	C.M.Kabugu	7,560.00
3546	28.06.22	Titus M.Mbuthia	20,200.00
3547	28.06.22	Tajiwa Enterprises	2,000.00
3548	28.06.22	KRA	34,331.00
3549	28.06.22	Deniz Ventures	648.00
3609	28.06.22	KRA	112,153.00
3552	28.06.22	Hosea Muita.W.	1,967.00
3553	28.06.22	CFAO Motors	23,800.00
3554	28.06.22	KRA	12,973.00
3555	28.06.22	Caroline Wambui	228.00
3556	28.06.22	Sarah.W.Nduati	20,135.35
3557	28.06.22	Pefaleer Transporters	16,633.55
3558	28.06.22	KRA	793,086.00
3559	28.06.22	Tajiwa Enterprises	13,914.00
3560	28.06.22	KRA	68,704.00
3561	28.06.22	Lucy Gakere	1,296.00
3562	28.06.22	W.M.Mugacha	2,500.00
3563	28.06.22	Lucy Gakere	10,000.00
3564	28.06.22	Njoroge Karuiri	2,800.00
3565	28.06.22	L.G.Ndangara	1,680.00
3566	28.06.22	Pefaleer Transporters	5,000.00
3567	28.06.22	KRA	4,914.00
			86.00

3568	28.06.22	Hawks Autospares	101,273.00
3569	28.06.22	KRA	1,777.00
3570	28.06.22	Romawaki Ent	15,537.00
3571	28.06.22	KRA	273.00
3572	28.06.22	Huglands Enterprises	5,405.00
3573	28.06.22	KRA	95.00
3574	28.06.22	Tajiwa Enterprises	98,148.00
3575	28.06.22	KRA	1,852.00
3576	28.06.22	Tajiwa Enterprises	98,148.00
3577	28.06.22	KRA	1,852.00
3578	28.06.22	Tajiwa Enterprises	29,444.00
3579	28.06.22	KRA	556.00
3580	28.06.22	Tajiwa Enterprises	35,726.00
3581	28.06.22	KRA	674.00
3582	28.06.22	Tajiwa Enterprises	52,019.00
3583	28.06.22	KRA	981.00
3584	28.06.22	Tajiwa Enterprises	98,148.00
3585	28.06.22	KRA	1,852.00
3586	28.06.22	Tajiwa Entreprise	235,556.00
3587	28.06.22	KRA	4,444.00
3588	28.06.22	Tajiwa Entreprise	29,444.00
3589	28.06.22	KRA	556.00
3590	28.06.22	J.K.K.Maina	86,800.00
3592	28.06.22	Trasfer of IFAD Kirinyaga	79,960.00
3593	28.06.22	James.F.K.Maina	88,200.00
3594	28.06.22	Pegmum Ventures	4,914.00
3595	28.06.22	KRA	86.00
3596	28.06.22	Pegmum Ventures	9,828.00
3597	28.06.22	KRA	172.00
3598	28.06.22	Pefaleer Transporters	6,467.00
3599	28.06.22	KRA	113.00
3600	28.06.22	Tajiwa Entreprise	7,852.00
3602	28.06.22	KRA	148.00
3606	28.06.22	Kiburu Enterprises	280,188.00
3607	28.06.22	M.Ngirangu	4,500.00
3608	28.06.22	G.K.Nduati	7,500.00
3610	28.06.22	Project Cordinator	126,000.00
3611	28.06.22	Project Cordinator	16,000.00
3524	28.06.22	CFAO Motors	41,374.00
3526	28.06.22	CFAO Motors	13,071.00
3614	30.06.22	cpc retension	139,800.00
3520	28.06.22	GK Nduati	9,800.00
TOTAL			3,378,569.98

2. RECEIPTS IN BANKSTATEMENT NOT YET RECORDED IN CASHBOOK

DATE	NO	DETAILS	SHS
TOTAL			

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

DATE	NO	DETAILS	SHS
TOTAL			-

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

DATE	NO	DETAILS	SHS
30.06.22		Deposit	100.00
01.07.22			22,080.00
01.07.22			9,970.00
TOTAL			32,150.00

Personal Current Account Statement



Statement Date 01-Jul-22
 Statement Period 01-Jun-22 to 01-Jul-22
 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	IFAD
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
30-Jun-22	0 PETERSON KAMAU MBUI	BPWR	30-Jun-22		1,860.00	4,167,529.15 CR
30-Jun-22	0 JAMES MACHARIA	BPWR	30-Jun-22		560.00	4,168,089.15 CR
30-Jun-22	0 JAMES MACHARIA	BPWR	30-Jun-22		1,400.00	4,169,489.15 CR
30-Jun-22	0 VINCENT MUGAI MWOHI	BPWR	30-Jun-22		8,400.00	4,177,889.15 CR
30-Jun-22	CHEQUE NO: 3530 STEPHEN M HUKU 4157316710	BPWR	30-Jun-22	47,120.00		4,130,769.15 CR
30-Jun-22	CHEQUE NO: 3530 STEPHEN M HUKU 4157316710	BPWR	30-Jun-22		47,120.00	4,177,889.15 CR
30-Jun-22	CHEQUE NO: 3530 STEPHEN M IRUKU 4157316710	BPWR	30-Jun-22	47,120.00		4,130,769.15 CR
01-Jul-22	CHQ NUMBER 003524	SVR	01-Jul-22	41,374.00		4,089,395.15 CR
01-Jul-22	CHQ NUMBER 003526	SVR	01-Jul-22	13,071.00		4,076,324.15 CR
01-Jul-22	0 STEPHEN M IRUKU	BPWR	01-Jul-22		22,080.00	4,098,404.15 CR
01-Jul-22	1 PAUL MURAGE	BPWR	01-Jul-22		9,970.00	4,108,374.15 CR
01-Jul-22	CHEQUE NO: 3520 GEORGE KAMAU NDUATI 4157316710	BPWR	01-Jul-22	9,800.00		4,098,574.15 CR
	TOTAL VALUE			2,066,936.45	314,650.00	
CLEAR BALANCE AS ON 01-Jul-22						4,098,574.15 CR
BOOK BALANCE AS ON 01-Jul-22						4,098,574.15 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 01.07.2022

Report of the Board of Survey on the Cash and Bank Balances of UPPER TANA NAT. RESOURCE MANAGEMENT PROJECT - SPANISH as at the close of business on 30TH JUNE, 2022

The Board, consisting of (Names and official titles)

- NICHOLAS MUGAMBI - SUB COUNTY PROBATION OFFICER
- JOSEPH M. KAGUI - COUNTY YOUTH DIRECTOR
- SAMUEL NABEA - CPC UTANBMP

assembled at the office of SUB-COUNTY ACCOUNTANT - IMENI NORTH at 10 O'AM (time) on the 01.07, 2022

and the following cash was produced :-

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2022

Cash on hand	Sh.
Bank Balance	Sh. 49.97
	<u>49.97</u>

The Bank Certificate of Balance showed a sum of Sh. cts. (Sh. cts.)

...ing to the credit of the account on 30TH JUNE, 2022

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

[Signature]
Chairman

[Signature]
Members of the Board.

Date 01.07.22

Appendix IV: Recording of Transfers from Other Government Entities

The Agency did not have Transfers from other Government Entities.

National Treasury and Planning
Government Clearing Agency
Annual Reports & Financial Statements for the year ended June 30, 2022

Appendix V: Account Receivables

Entity	Amount
	Kshs
10 Office of The President	55,904,744.40
20 State House	156,679.60
40 Ministry of Foreign Affairs	13,836,134.25
50 Ministry of Home Affairs	64,613,346.10
70 Ministry of Finance and Planning	11,344,876.50
80 Department of Defense	110,659,615.15
100 Ministry of Agriculture Livestock	232,454,640.50
110 Ministry of Health	245,257,924.45
140 Ministry of Transport and Communication	1,849,656.00
160 Ministry of Tourism and Wildlife	512,114.30
170 Ministry of Lands and Settlement	310,018.20
180 Ministry of Culture and Social Services	188,527.00
190 Ministry of Information Broadcasting	15,859,384.00
200 Ministry of Lands Rec. Regional and Water	44,524,447.50
210 Ministry of Environment and Natural Resources	111,000.00
220 Ministry of Cooperative Development	2,467,895.70
240 Ministry of Education	64,430,896.15
290 National Assembly	40,303.10
310 Central Bank of Kenya	1,784,727.30
330 Uganda Agents	8,452.25
390 Ministry of Planning and Development	444,924.20
400 Ministry of Public Works and Housing	17,344,539.70
440 Ministry of Energy	731,736.25
490 Paymaster General Special Account	-
491 Armed Force Canteen	51,395,154.10
494 Ministry of Research and Tech. Training	303,253.10
496 Ministry of Tech. Training and Applied Tech	7,543,994.05
500 Kenya National Library Services	9,775.00
501 Kenya Broadcasting Co-operation	22,854.60
502 Moi University	1,326,733.35
503 Jomo Kenyatta University College	3,831,981.55
504 Supplies Branch	650,511.80
506 Kenya Fluorspar Co. Ltd	5,010,935.85
SUB- TOTAL	954,931,776.00
4-124-8800-6780104 Clearance Account	(654,000,000.00)
Total	300,931,776.15

National Treasury and Planning
Government Clearing Agency
Annual Reports & Financial Statements for the year ended June 30, 2022

Appendix VI: Account Payable (Creditors)

Entity	Actual Kshs
150 Ministry of Labour Manpower Development	2,956,111.75
230 Ministry of Commercial and Industry	11,162.70
140 Ministry of Transport and Communication	49,590,866.20
250 Office of the Attorney General	3,707.10
320 Kenya Post and Telecommunication	200,301.10
360 University of Nairobi	211,747.95
Total	52,973,897

Appendix VII: Reporting of Climate Relevant Expenditures

The Agency had no expenditure under climate change

Appendix VIII: Disaster Expenditure Reporting Template

There was no expenditure under this category.

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