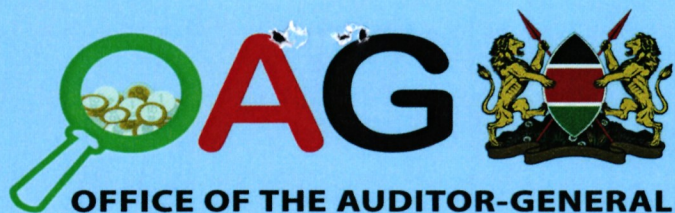


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
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ON

**AQUACULTURE BUSINESS DEVELOPMENT
PROGRAMME (IFAD LOAN NO. 2000002052)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY**

Revised Template 30/6/2021



PROGRAMME NAME: AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME(ABDP)

**IMPLEMENTING ENTITY: MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY**

PROGRAMME LOAN NUMBER: 2000002052

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

Aquaculture Business Development Programme (ABDP)
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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Programme Name: Aquaculture Business Development Programme (ABDP)

Objectives

The Programme Development Objective is to increase the incomes, food security and nutritional status of the wider communities of poor rural households involved in aquaculture in the targeted Counties.

Address: The programme headquarter office is in Nyeri, Nyeri County, Kenya.

Physical Address: IFAD Building

Postal Address: P.O. Box 904-10100, Nyeri, Kenya

Other Contacts:

E-mail: info@abdpcu.org

Website: www.abdpcu.org

Telephone: 0721 490056, 0750 484817, 0754 929293

The programme has a Regional Coordination Office based in Kisumu:

Telephone: 0701 100677, 0781 005151

1.2 Programme Information

Programme Start Date:	22 nd June 2018
Programme Closing Date:	March 2026
Programme Coordinator:	Mr. Sammy Macaria
Programme Donor/Sponsor:	Government of Kenya (GOK), International Fund For Agriculture Development (IFAD) and Beneficiaries
Programme Supervisor:	International Fund for Agricultural Development (IFAD)

1.3 Programme Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Agriculture, Livestock, Fisheries and Cooperatives while the Lead Implementing Agency under the Ministry is the State Department for Fisheries, Aquaculture and Blue Economy.
Programme Financing Numbers	IFAD Loan No. 2000002052 and IFAD Loan No. 2000002614
Strategic goals of the Programme	<p>(i) To raise the efficiency, profitability, and sustainability of ongoing and new aquaculture activities in mixed smallholder farming systems, with associated nutrition activities to improve diet quality and food security of the wider rural communities</p> <p>(ii) To improve the efficiency of the whole aquaculture value chain, with a concentration of Programme effort and resources on operations that either include smallholders directly or demonstrably benefit the mass of small-scale producers.</p>
Achievement of strategic goals	<p>The Programme management aims to achieve the goals through the following means:</p> <p>(i) Ensuring the Programme’s interventions move the country (especially the Programme Areas) towards achieving the “Big Four” Initiative through food and nutrition security;</p> <p>(ii) Creating conducive environment for investment in Aquaculture through sustainable Public Private Producer Partnerships (PPPPs);</p> <p>(iii) Enhance leadership and integrity in the management of resources for improved rural livelihoods of small holder aquaculture farmers and other value chain players; and</p> <p>(iv) Supporting smallholder aquaculture farmers to graduate from subsistence to commercially-oriented aquaculture practices through improvements in productivity, post-harvest management and effective market linkages for the produce.</p>
Other important background information of the	The Programme is national in scope but targeting Counties with high concentrations of aquaculture activity, high production, existing sectoral infrastructure (processing,

<p>programme</p>	<p>marketing and research), adequate water resources and marketing potential. The Programme started implementation in six (6) Counties in the first year and has expanded from the second year to reach a maximum of fifteen (15) namely, Homa Bay, Migori, Kakamega, Kisii, Kisumu, Siaya and Busia (in Western Kenya Region) and Kirinyaga, Nyeri, Meru, Tharaka Nithi, Embu, Kiambu, Machakos and Kajiado (in Central/Eastern Region).</p> <p>The Programme is structured around three components:</p> <p>Component 1 - Smallholder Aquaculture Development Smallholder aquaculture development aims to raise the efficiency, profitability and sustainability of ongoing and new aquaculture activities in mixed smallholder farming systems, with associated nutrition activities to improve diet quality and food security of the wider rural communities. In doing so, the Programme is promoting viable business activities based on aquaculture through group and enterprise mobilization, training and support, investment in productive infrastructure, and the transfer of technical and business skills. This component is organised into three subcomponents, namely;</p> <ul style="list-style-type: none"> ▶ Smallholder aquaculture production, ▶ Development of enterprises in support of smallholder aquaculture production, and ▶ Community nutrition initiatives. <p>The expected outcome for this component is to improve production, productivity as well as food security and diet quality of smallholder farmers.</p> <p>Component 2 - Aquaculture Value Chain Development Aquaculture value chain development is supporting the expansion of the subsector by promoting the establishment and scaling up of agribusiness enterprises of all sizes, including rural groups that “graduate” to a more advanced and stable business model. The Component complements the substantial strategic investments in primary producers (under component 1), through linking smallholders and beneficiaries’ groups to other successful emergent enterprises and larger businesses in the value chain to ensure that smallholders have access to quality inputs, technical expertise, post-harvest technologies and marketing channels. This is being achieved through creation of public private producer partnerships (PPPPs), including developing proper risk allocation measures, such as</p>
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provision of matching grants to the private sector to alleviate the inherent risks in developing partnerships with smallholders. The component is also supporting policy engagement, public economic infrastructure, extension services, aquaculture research, quality assurance services, financial services and business development capacity.

This component is organised into two subcomponents, namely;

- ▶ Smallholder-based aquaculture value chain development, and
- ▶ Aquaculture sector enabling environment and support services.

Component 3 - Programme Management, Monitoring and Evaluation

Programme Management, Monitoring and Evaluation facilitates the implementation support structure for Components' activities and investments through providing physical and financial management; procurement; knowledge management; and monitoring and evaluation functions.

Implementing arrangements

The implementation arrangements for the Programme is set out in the Programme Implementation Manual (PIM). The Lead Agency coordinating the implementation of the Programme is the State Department for Fisheries, Aquaculture and the Blue Economy (SDFA&BE) in the Ministry of Agriculture, Livestock Fisheries and Cooperatives. The Programme Steering Committee (PSC) under the chairmanship of the PS, SDFA&BE is responsible for reviewing Programme progress against targets, assessing management effectiveness, deciding on corrective measures where appropriate while the Programme Coordination Unit (PCU) performs the day-to-day coordination and management of the Programme, and according to the financing agreement between the Government of Kenya (GoK) and the IFAD.

At the County Level, the Programme implementation is being done using existing County structures and spearheaded by the County Programme Implementation Teams (CPITs) that were established in line with the signed Memorandum of Understanding (MoUs) with Counties.

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<p>Current situation that the programme was formed to intervene</p>	<p>The programme was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Improve food and nutritional security in line with the Government Big Four Agenda and Kenya’s Economic Blueprint – The Vision 2030, and (ii) Reduce poverty of majority rural poor involved in aquaculture farming through improvement of incomes and standards of living.
<p>Programme duration</p>	<p>The Programme started on 22nd June 2018 and is expected to run until March 2026</p>

1.4 Bankers

The following are the bankers for the current year:

1.4.1 Programme Designated Special Bank Accounts in Central Bank of Kenya

ABDP IFAD Loan Account No...1000391798

1.4.2 Programme Operational Bank Accounts

ABDP National Bank - Nyeri branch Account No.01071216470700

ABDP National Bank - Nyeri branch Account No.01071216470701

1.5 Auditors

The programme is audited by the Office of the Auditor General.

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.6 Roles and Responsibilities of key programme staff

The following is the list and roles of Key Programme staff.

S/No	Names	Title designation	Key qualification	Responsibilities
1	Sammy Macaria	Programme Coordinator	Masters Fisheries (Aquaculture), BSC Fisheries Management.	Programme Coordination
2	Dr. Isaac Wamalwa	Deputy Programme Coordinator	PHD Environmental Sc, Msc Environmental Studies, Bsc Fisheries	Programme Coordination
3	Ruth K. Ng'aarua	Finance and Administration Manager	Master's in finance, B. Com, Accounting, CPA(K), CPS(K)	Finance and Administration activities
4	Grace W Njagi	Aquaculture Specialist	Masters in Fisheries Science, BSC Biochemistry and Chemistry.	Aquaculture services and leader of Component 1
5	Michael Waweru	Senior Knowledge Management and M&E Officer	Masters of Arts in Economics, BSc in Economics & Statistics, CPA(K), CIFA.	Knowledge management, Monitoring and Evaluation
6	Ruth Mwarabu Lewo	Aquaculture Specialist	Master in Tropical Aquatic Ecology, BSc Applied Aquatic Science.	Aquaculture services and leader of Component 2
7	Samuel M. Ikima	Procurement Specialist	Masters Purchasing and Supplies Mgt, Bachelor's in Business Administration-Human Resource, CIPS.	Procurement Services
8	Irene Machua W.	Programme Accountant	BA (Finance and Accounting), CPA(K).	Accounting services
9	Beryl Odhiambo A.	Regional Accountant	B.Com-Accounting, CPA(K), CIFA Part 2	Accounting Services
10	Veronicah Chege W	Procurement Assistant	MSC Procurement and Logistics, Bachelors Procurement and Logistic CPSP	Procurement Services

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S/No	Names	Title designation	Key qualification	Responsibilities
11	Esther N. Waweru	Programme Assistant	Master of Business Administration (MBA) - Strategic Management, Bachelor of Commerce – HRM, CPS(K), Diploma in Business Management	Administration activities
12	Kelly O. Owillah	Programme Assistant	Master of Arts in Project Planning, Bachelor of Arts Degree (Economics & Mathematics), Diploma in Community Development	Administration activities
13	Lucy W. Mungai	Office Assistant	Diploma in Secretarial Studies Certificate in Public Relations and Customer Care Certificate in computer applications.	Administration activities

1.7 Funding summary

The Project is for duration of eight years from 2018 to 2026 with an approved budget for ABDP Programme is USD 143.3 Million equivalent of approximately Kshs. 14.9 billion as highlighted in the table below:

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

Sources of funds	Donor Commitment		Amount received to date (30.06.2021)		Undrawn Balance to date (30.06.2021)	
	Donor Currency - USD	Kshs	Donor Currency - USD	Kshs	Donor currency-USD	Kshs
	(A)	(A')	(B')	(B')	(A)-(B)	(A')-(B')
(i) Grant						
IFAD-Grant to FAO	400,000	41,592,000	-	-	400,000.00	-
(ii) Loan						
IFAD-Loan	67,900,000	7,060,242,000	4,477,216.09	465,540,928.75	63,422,783.91	6,594,701,071.25
(iii) Government of Kenya						
Government of Kenya	31,400,000	3,264,972,000	7,664,806.98	796,986,630.00	23,735,193.02	2,467,985,370.00
Total						
(iv) Contribution in Kind						
(iv) Beneficiary Contribution	43,600,000	4,533,528,000	5,353,499.49	556,656,876.80	38,246,500.51	3,976,871,123.20
Total	143,300,000	14,900,334,000	17,495,523	1,819,184,436	125,804,477	13,039,557,564

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

B. Application of Funds

Application of funds	Amount received to date – (30.06.2021)		Cumulative Amount paid to date – (30.06.2021)		Unutilised balance to date-(30.06.2021)	
	Donor Currency - USD	Kshs	Donor Currency - USD	Kshs	Donor currency-USD	Kshs
	(A)	(A')	(B')	(B'')	(A)-(B)	(A')-(B')
(i) Grant						
IFAD-Grant to FAO	-	-	-	-	-	-
(ii) Loan						
IFAD-Loan	4,477,216	465,540,929	4,387,671.77	456,230,110.18	89,544.32	9,310,818.57
					-	-
(iii) Counterpart funds						
Government of Kenya	7,664,807	796,986,630	7,479,525.58	777,721,069.70	185,281.40	19,265,560.30
Total					-	-
(iv) Contribution in Kind						
(iv) Beneficiary Contribution	5,353,499	556,656,877	5,353,499.49	556,656,876.80	-	-
Total	18,030,870	1,819,184,436	17,220,696.83	1,790,608,056.68	810,173.52	28,576,378.88

1.8 Summary of Programme Compliance:

There were no significant cases of non-compliance with applicable laws and regulations and essential external financing agreements.

The budget performance against actual amounts for current year is at 79%.

1. The main activities and achievements attained during the period include: -

- The main activities and achievements attained during the period include: 590 Smallholder Aquaculture Groups formed and/or revived in Programme Counties
- Four (4) technical assistants recruited to support the Programme in various nodes of implementation on long-term individual consultancy basis. These

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include Community development advisor; Entrepreneurship and opportunities development advisor; Gender, Youth and Nutrition Advisor; and Business Development Advisor

- Training of Counties on mobile-based Monitoring and evaluation,
 - Procurement and distribution of 140 smart phones and 30 tablets to 15 Programme Counties for mobile-based monitoring data collection
 - Preparation of Consolidated AWPB and PP for FY 2021/22 Financial Year for PCU and Implementing Counties
 - Revision and validation of the Programme's Targeting Strategy including selection of working areas with the Programme area
 - Farmer Field School Methodology Training for 46 extension officers (25 male and 21 female) drawn from 7 ABDP Implementing Counties in the Central Region, SDFA&BE, KMFRI, RIAT and Murang'a County
 - Annual Aquaculture Day launched and celebrated in 15 ABDP implementing Counties where 3,433 people (2,160 male and 1,273 female) were reached
 - 55 Fish faire events conducted across 15 Counties reaching out to 9,767 (6,063 male and 3,704 female)
 - Needs assessment conducted and results submitted for 6,041 Smallholder aquaculture farmers
 - A dam management strategy developed
 - 47 Dams were restocked with 990,000 fingerlings in all 15 ABDP implementing Counties
 - 2 National Workshops conducted: National PPPP and Annual Stakeholder Review Workshops
 - 9 MoUs developed, validated, and signed between SDFA&BE and 9 County Governments
 - 9 double cabin pickups procured and distributed to 9 programme counties to support aquaculture extension services
 - 2 Joint Government and IFAD Missions conducted
 - 2 PSC Supervision Missions in 15 Programme Counties
- ▶ While conducting the above activities, the management endeavoured to adhere to the approved budget ceiling per activity. Efficiency in resource utilization was emphasized.
- ▶ The main challenge experienced during project implementation and proposed way forward include.
- Lengthy Procurement Process for Consultancy services; Biweekly meetings between Procurement Specialist and IFAD Procurement Consultant to fast track the process.
 - Issue of COVID-19 where most of the activities are delayed.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

The key development objectives of the Aquaculture Business Development Programme 2018-2026 plan as per the programme design is to increase the incomes, food security and nutritional status of the wider communities of poor rural households involved in aquaculture in the Programme Implementing Counties.

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Ministry of Agriculture Livestock, Fisheries and Cooperatives-State Department for Fisheries Aquaculture & Blue Economy-Aquaculture Business development Programme	To develop enterprises in support of smallholder aquaculture production.	Development of enterprises in support of smallholder aquaculture production.	310 Smallholder Aquaculture (SAGs) established in 15 ABDP Implementing Counties	590 SAGs established
			45 dams to be restocked with fingerlings.	47 dams restocked with 990,000 fingerlings

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Aquaculture Business Development Programme (ABDP) exists to transform lives of poor people in rural communities through increasing the incomes of poor rural households involved in aquaculture in the targeted Counties and the food security and nutritional status of the wider communities. ABDP recognizes that aquaculture, like other sectors of our economy, is accountable to its stakeholders, the society, and the environment in achieving sustainable development for our country Kenya. At ABDP, we strive to monitor and ensure our support to law, ethical standards, and international norms and consequently we embrace responsibility for the impact of our activities on the environment, our partners, employees, communities, stakeholders and all other members of the public sphere. ABDP actively encourages our staff to recognize those responsibilities and behave in a responsible manner towards the society in which we carry out our activities. We regard the setting of good examples as an important practice in this regard. Below are highlights of how ABDP has shown commitment to practice responsible corporate behaviour and to establish and support initiatives that support corporate social responsibility.

1. Sustainability strategy and profile

During the financial year 2020-2021, the Aquaculture Business Development Programme (ABDP) was implemented against a background of a contracting global economy occasioned by the Covid-19 outbreak and the rapid spread of the pandemic. The pandemic and the ensuing containment measures have devastated global economies disrupting businesses and livelihoods leading to contracted global economy. On the domestic scene, Kenya has not been spared of the negative impact of the pandemic leading to contracted growth. Nonetheless, there was improvement in economic activities during the third and fourth quarters of 2020, albeit at a slow pace following reopening of the economy. Building on the gains made under the Economic Stimulus Programme, the Government will roll out post Covid-19 Economic Recovery Strategy (ERS) to mitigate the adverse effects of the pandemic on the economy and

further re-position the economy on a steady and sustainable growth trajectory. The focus of the Government policies in 2021-2022 is to provide an enabling environment for resilient and sustainable economic recovery through strengthening implementation of programmes and measures that ensure a more inclusive economic growth, foster macroeconomic stability and avail liquidity to the private sector.

2. Environmental performance

As expressed in its Programme Design Report (PDR), ABDP has prioritised environmental responsibility throughout the design and execution of the Programme and in conformity with the National Environment Policy 2013 seeks to better quality of life for present and future generations through sustainable management and use of the environment and natural resources. In line with IFAD's Climate Change Strategy (2010) and the Environment and Natural Resources Policy (2010), the Programme Design Report's SECAPs (Social, Environmental and Climate Assessment Procedures) note looked into environment and climate risks that were likely to be associated with this project and proposed relevant mitigation measures. It also highlighted the enabling policy and institutional structures that promote sustainable aquaculture production in Kenya.

To address significant challenges and risks facing cage culture, and ensure best cage culture practices, ABDP facilitated the development of Draft Aquaculture Regulations in consultation with the State Department for Fisheries, Aquaculture and the Blue Economy and other stakeholders during financial year 2020-2021. The draft Cage Culture Regulations are currently undergoing further stakeholder consultation and inputs and is expected to be finalised and validated by stakeholders by end of September 2021.

To ensure that the project is well guided on specific aspects related to environment and climate matters and meet requirements and standards for aquaculture production in water reservoirs and cages, carrying capacity for lakes and reservoirs, water (quality and quantity) and soil assessment per fish species and geographical zone, and cage culture best practices, ABDP in partnership with KMFRI conducted Environmental and

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ecological assessment of small water bodies in the 15 Programme counties to establish their carrying capacity for aquaculture production.

As an effort to increase forest cover by 10% under the presidential directives on green initiatives, and to enhance environmental resilience around small water bodies, ABDP procured and facilitated planting of tree seedlings in selected dams which had been stocked/ restocked with fish fingerlings across the Programme counties.

As part of building adaptation and resilience strategies, ABDP conducted a rapid assessment on the effects of floods on aquaculture in Western region of Kenya in July 2020 that assessed the effects of floods on aquaculture farmers in the Western region, proposed mitigation measures to alleviate the effects of floods on aquaculture farming in the Western region and developed a flood mitigation plan. The Programme is also exploring the potential of climate smart aquaculture approaches at smallholder level including solar pumps to pump water to hatcheries or processing plants, simple interventions at farm level (for examples ultra-violet pond liners to reduce loss of water, soil etc). ABDP also undertook the following:

- Supported a number of energy saving and conservation strategies (including power saving settings on computers, printers and reception screens to minimise power usage)
- Encouraged electronic distribution of software and documentation to staff, partners and other stakeholders, eliminating the need for media production, binding and printing, with any necessary printing on double-sided by default
- Promoted an active recycling programme, (including outdated electronic equipment, paper and cardboard, plastics and tins and food waste). The Programme set up paper shredders in each of its offices to ensure proper disposal and eventually recycling of waste paper.
- In view of the Covid-19 pandemic, ABDP supported the reduction of our carbon footprint by providing various technologies to support staff with virtual meetings to avoid travel, encouraging flexible working for staff and offering a cycle to work scheme.

During the financial year 2021-2022, ABDP will prioritise environmental responsibility throughout the design and execution of future refurbishments to its buildings and other contracted works, work towards energy use from renewable sources in our offices and Programme investments, take additional steps to actively promote recycling across our offices, review the need to travel to meetings and events that have been successfully delivered virtually through the Covid-19 pandemic period and give our staff eco-friendly lifestyle tips. The Programme will also invest in environmental and climate adaptation education and sensitization for farmers to enable them to have a better understanding of environmental management and climate change related impacts as well as required interventions to enable them adapt.

3. Employee welfare

At ABDP, we pride ourselves as being a great place to work – a place where people make a difference to our society, and where they feel valued and supported. We adhere to a set of values that demonstrate the attitude and approach everyone should use at work which gives us a clear way to celebrate the behaviour which helps us achieve great things. Alongside the values framework, we adhere to a range of Kenya Government policies, to ensure that our staff understand what is expected of them, and what support they may expect from ABDP in return. These policies ensure that staff are treated fairly and with respect and that ABDP acts ethically and with integrity including matters related to sickness at work, dignity at work, equality and diversity, flexible working, health, safety and wellbeing and maternal/paternal leave. Our hiring process is guided by the Human Resource Policies and Procedures Manual for the Public Service of May, 2016, which follows values and principles of public service as stipulated in Article 232 of the Constitution ensuring (i) transparency and provision to the public of timely, accurate information; (ii) fair competition and merit as the basis of appointments and promotions; (viii) representation of Kenya’s diverse communities; and (iii) affording adequate and equal opportunities for appointment, training and advancement, at all levels of the public service, of: (a) men and women;

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(b) the members of all ethnic groups; and (c) persons with disabilities. Of the total ABDP Programme Coordination Unit (PCU) staff including technical staff, support staff and drivers, 15 are male while 10 are female thus meeting the two third gender ratio.

To address career progression of individual employees and improve institutional performance during the financial year 2020-2021, ABDP undertook an internal staff professional skills training needs assessment, and all staff underwent training in different skills areas, while training needs have been captured in the 2021-2022 Annual Work Plan and Budget (AWPB) ensuring the staff will be facilitated to undergo further trainings to improve on their skills and career progression during the financial year 2021-2022.

As part of employee performance management during the financial year 2020-2021, all ABDP staff set their individual employee annual targets and completed the staff performance appraisal using the GOK prescribed format, and the ABDP Programme Steering Committee (PSC) conducted staff performance appraisal for all ABDP staff with recommendations emanating from the staff appraisal reports to be implemented in 2021-2022 financial year.

ABDP is committed to the health, safety and wellbeing of its staff and shall prepare and as often as may be appropriate, revise a written statement of its general policy with respect to the safety and health at work of its employees and the organisation and arrangements for the time being in force for carrying out that policy in accordance with the Occupational Safety and Health Act of 2007, (OSHA). As an organization, ABDP ensures the safety, health and welfare at work of all persons working in its workplace by: i) the provision and maintenance of equipments, systems and procedures of work that are safe and without risks to health; ii) arrangements for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances; iii) the provision of such information, instruction, training and supervision as is necessary to ensure the safety and health at work of every person employed; iv) the maintenance of all its offices and workplaces in a condition that is safe and without risks to health and the provision and maintenance of means of access to and from it that are safe and without such risks to

health; and v) the provision and maintenance of a working environment for every person employed that is, safe, without risks to health, and adequate as regards facilities and arrangements for the employees welfare at work.

Moving forward, during the financial year 2021-2022, ABDP will celebrate a range of events aimed at raising awareness and celebrating diversity e.g., International Women's Day and International Men's Day, create a voice forum which brings together all employees to discuss issues of relevance and feed into the top management team, and celebrate colleagues who demonstrate our values through employee recognition initiatives.

Market place practices-

ABDP as an organization, strives to be a good citizen, balancing our market place operations with activities that benefit society, be it on a local, national, or global scale. Some of the organization efforts are outlined below:

a) Responsible competition practice.

To combat and prevent corruption, unethical practices and promote standards and best practices in governance during the financial year 2021-2022, ABDP will undertake the following activities: i) Undertake a Corruption Risk Assessment and develop a Corruption Risk Mitigation Plan; ii) Implement measures emanating from Corruption Risk Mitigation plan during the financial year 2021-2022.

b) Responsible Supply chain and supplier relations-

As a responsible organization, we seek information from our partner organisations and suppliers about their approach to social responsibility, we map our supply chain to better understand where risks to our environmental and human rights commitments may exist and identify areas for further review, and we make sure that we have a commitment from every supplier we use that environmental standard are met and human rights policies adhered to and check compliance during contract periods. ABDP

c) Responsible marketing and advertisement-

Social responsibility in marketing involves focusing efforts on attracting consumers who want to make a positive difference with their purchases.

d) Product stewardship-

At ABDP, we insist on working with partners and suppliers who follow ethical business practices and protect consumer rights.

4. Community Engagements

At ABDP, we strive to make a difference and build a positive brand around our Programme by giving back to the community, taking part in philanthropic causes, and providing positive social value. As an aspect of promoting education development, the Programme engaged 14 interns and casual youth staff who were mentored and capacity built professionally during the financial year 2020-2021. As per IFAD Policy on gender equality and women's empowerment (2012), ABDP is working to: i) Promote economic empowerment to enable rural women and men to participate in and benefit from profitable economic activities, ii) Enable women and men to have equal voice and influence in rural institutions and organizations, and iii) Achieve a more equitable balance in workloads and in the sharing of economic and social benefits between women and men. The Programme approach is geared to real Kenyan conditions and cultural norms, including prevailing gender roles. The Programme has undertaken proactive community mobilisation and the generation of participatory modalities of community economic and social development in selection and engagement of its beneficiaries. The Programme developed its HIV and AIDS policy during the financial year 2020-2021 which is guiding implementation of HIV and AIDS prevention and management activities.

As part of our corporate social responsibility, during the financial year 2021-2022, ABDP will promote volunteering by all staff and encourage staff to take a volunteering day to support community initiatives, identify potential charity event of interest and organise for informal fund raising activity e.g., shoe box appeals for disadvantaged children, support a blood drive in partnership with Kenya Red Cross Society and Kenya

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national blood transfusion services and participate in the Standard Chartered Marathon to support the charity event. ABDP will engage the youth in internship, industrial attachment or apprenticeship programs to transfer skills to graduate youth. During the period 2021-2022 ABDP targets to offer 5 internships and 10 industrial attachments to Degree and Diploma students making a total of 15 which is 60% of the total staff strength of 25 staff by 30th June, 2022.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Agriculture, Livestock and fisheries, State Department for fisheries, Aquaculture and Blue Economy and the *Programme Coordinator* for Aquaculture Business Development Programme are responsible for the preparation and presentation of the Programme's financial statements, which give a true and fair view of the situation of the Programme for and as at the end of the financial year ended on June 30, 2021. 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 Programme; (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 Programme; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the Ministry of Agriculture, Livestock and fisheries, State Department for fisheries, Aquaculture and Blue Economy and the *Programme Coordinator* for Aquaculture Business Development Programme accept responsibility for the Programme's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.


The *Principal Secretary* for the Ministry of Agriculture, Livestock and fisheries, State Department for fisheries, Aquaculture and Blue Economy and the *Programme Coordinator* for Aquaculture Business Development Programme are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme's transactions during the financial year ended June 30, 2021, and of the Programme's financial position as at that date. The *Principal Secretary* for the Ministry of Agriculture, Livestock and fisheries, State Department for fisheries, Aquaculture and Blue Economy and the *Programme Coordinator* for Aquaculture Business Development Programme further confirm the completeness of the accounting records maintained for the Programme, which have been relied upon in the preparation of the Programme financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the Ministry of Agriculture, Livestock and fisheries, State Department for fisheries, Aquaculture and Blue Economy and the *Programme Coordinator* for Aquaculture Business Development Programme confirm that the Programme has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Programme funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

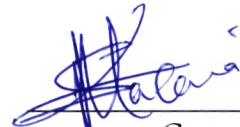
Aquaculture Business Development Programme (ABDP)
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Approval of the Programme financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Agriculture, Livestock and fisheries, State Department for fisheries, Aquaculture and Blue Economy and the *Programme Coordinator* for Aquaculture Business Development Programme on 6th DECEMBER 2021 and signed by them.



Principal Secretary
Name: Dr. Francis Owino



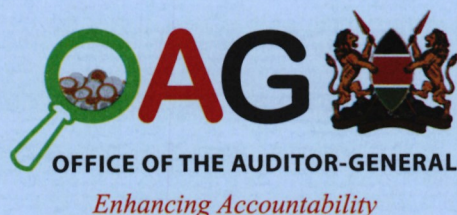
Programme Coordinator
Name: Sammy Macaria



Programme Fin.&Admin Manager:
Name: Ruth Ng'arua
ICPAK Member NO. 21799

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME (IFAD LOAN NO. 2000002052) FOR THE YEAR ENDED 30 JUNE, 2021 - STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 Aquaculture Business Development Programme set out on pages 1 to 34, which comprise the statement of financial assets as at 30 June, 2021, and statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Aquaculture Business Development Programme as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and comply with Article IX Section 9.03 the General Conditions of Financing Agreement for Loan No. 2000002052 dated 22 June, 2018 between the International Fund for Agricultural Development (IFAD) and the Republic of Kenya.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budget Control and Performance

The Programme's approved expenditure budget for the financial year 2020/2021 amounted to Kshs.1,696,015,565 with actual on comparable basis of Kshs.1,324,312,696, resulting in an under expenditure of Kshs.371,702,869 or 22%.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Procurement of Fingerlings

The statement of receipts and payments reflects expenditure on purchase of goods and services amounting to Kshs.663,117,677 and as disclosed under Note 6 to the financial statements. Included in this amount is expenditure on specialized materials and services of Kshs.85,652,537 relating to procurement of fingerlings for various counties.

Records indicate that fifteen counties were identified under the project and each county was to identify two dams for stocking of fingerlings . A total of 47 dams were restocked with 990,000 fingerlings. Records also indicate that 20,000 fingerlings were to be procured for each dam. However, during the procurement process each dam was added 2,000 fingerlings translating to unapproved procurement of Kshs.1,500,000. No explanation was provided for the anomaly.

Further, there were no requisitions from the counties indicating the capacity of the dams and the number of fingerlings the respective dams could hold. In addition, it was not explained how the number of fingerlings per dam was determined given that the dams are of various sizes and capacity.

Consequently, the accuracy, validity and value for money of the stocking of fingerlings amounting to Kshs.85,652,537 could not be confirmed.

2. Lack of Fishing Equipment and Monitoring and Evaluation Reports

Field visits done in the year 2021 revealed that the dams` committees were to manage fish harvesting which was supposed to be between 12 months after restocking. However, the farmers raised a challenge of lack of fishing equipment like nets and boats. Consequently, the farmers have been denied opportunity to harvest and sell fish which was to empower them economically.

Review of the current budget and procurement plan revealed no provision for the support of the farmers in terms of fishing equipment. In addition, no monitoring and evaluation reports were provided to confirm the impact of fish farming on the citizens

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Non-Use of an Accounting System

The Programme Management single sourced an accounting software from a company in the financial year 2019/2020 at a contract sum of Kshs.7,437,471.60 and paid for annual license and maintenance fees of Kshs.764, 788 in the financial year 2020/2021. However, the audit noted that the system had not been put to use since installation. Ledgers and financial statements are prepared manually which may lead to misstatement of the financial figures.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Fund for Agricultural Development (IFAD), except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I report based on my audit, that:

- (i) Proper accounting records have been kept;
- (ii) The financial statements agree with the accounting records;
- (iii) IFAD funds and Government of Kenya counterpart funds have been used in accordance with the financing agreement, with due attention to economy, efficiency, effectiveness and only for the purposes of the Programme;
- (iv) Services financed during the year were procured in accordance with the terms and conditions of financing agreement;

- (v) All supporting documentation, records and accounts have been maintained in respect of all Programme activities;
- (vi) National laws have been complied with and financial and accounting procedures approved for the Programme were followed and used; and
- (vii) Special account has been properly maintained for the Programme in accordance with the provisions of Loan Agreement.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect

a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 policies and procedures may deteriorate.

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

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

uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Programme to cease to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2021

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021		FY 2020/21		FY 2019/20		Cumulative to Date
Note	Receipts and payments controlled by the entity	Receipts and Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Receipts from Government of Kenya-Cash	539,000,000	-	539,000,000	102,986,630	-	102,986,630
Receipts from Government of Kenya-Inkind Contribution	-	484,407,057	484,407,057	-	72,249,820	72,249,820
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Loan from External Development Partners	222,634,673	26,973,000	249,607,673	156,004,765	59,928,491	215,933,256
Miscellaneous Receipts-Account Activation	420	-	420	2,000	-	2,000
TOTAL REVENUES	761,635,093	511,380,057	1,273,015,150	258,993,395	132,178,311	391,171,706
PAYMENTS						
Compensation of Employees	112,962,931	-	112,962,931	55,635,346	-	55,635,346
Purchase of goods and services	663,117,677	-	663,117,677	172,281,198	-	172,281,198
Social Security Benefits	-	-	-	-	-	-
Acquisition of Non-financial Assets	36,852,032	26,973,000	63,825,032	41,873,958	59,928,491	101,802,449
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers and payments-Inkind Contributions	-	484,407,057	484,407,057	-	72,249,820	72,249,820
Other payments	-	-	-	-	-	-
TOTAL PAYMENTS	812,932,640	511,380,057	1,324,312,696	269,790,502	132,178,311	401,968,813
SURPLUS/DEFICIT	-	51,297,547	51,297,547	10,797,107	-	10,797,107

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


Principal Secretary

Name: Dr. Francis Owino


Programme Coordinator

Name: Sammy Macaria


Programme Fin. & Admin Manager:

Name: Ruth Ng'arua
ICPAK Member NO. 21799

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021


STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	FY 2020/21 Kshs	FY 2019/20 Kshs
FINANCIAL ASSETS			
Bank Balances	11A	28,550,550	79,855,854
Cash Balances	11B	38,249	30,492
Cash Equivalents (Short term deposits)	11C	-	-
Total Cash and Cash equivalents		28,588,799	79,886,346
Accounts Receivable	12	-	-
TOTAL FINANCIAL ASSETS		28,588,799	79,886,346
FINANCIAL LIABILITIES			
Payables- Deposits and Retentions	13	-	-
NET ASSETS			
Fund balance b/fwd	14	79,886,346	90,683,453
Surplus / (deficit) for the year		-	-
Prior Year Adjustment	15	-	10,797,107
NET FINANCIAL POSITION		28,588,799	79,886,346

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 6th September 2021 and signed by:


 Principal Secretary
 Name: Dr. Francis Owino


 Programme Coordinator
 Name: Sammy Macaria


 Programme Fin & Admin Manager:
 Name: Ruth Ng'aarua
 ICPAK Member NO. 21799

Aquaculture Business Development Programme (ABDP)
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8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

ABDP STATEMENT OF CASH FLOW AS AT 30TH JUNE 2021			
	Note	2020/21 Kshs	2019/20 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Receipts from Government of Kenya	1	539,000,000	102,986,630
Proceeds from Domestic and Foreign Grants	2	-	-
Miscellaneous Receipts	4	420	2,000
Cashflow from operating activities		539,000,420	102,988,630
Payments from operating expenses			
Compensation of Employees	5	112,962,931	55,635,346
Use of goods and services	6	663,117,677	172,281,198
Social Security Benefits	7	-	-
Transfers to Other Government Entities	9	-	-
Other Grants and Other Payments	10	-	-
		776,080,608	227,916,544
Adjusted for:			
Change in receivables		-	-
Adjustments during the year		-	-
Cashflow from operating activities		237,080,188	124,927,914
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Non-financial Assets	8	36,852,032	41,873,958
Net cash flows from Investing Activities		(36,852,032)	(41,873,958)
CASHFLOW FROM BORROWING ACTIVITIES			
Loan from External Development Partners	3	222,634,673	156,004,765
Net cash flow from financing activities		222,634,673	156,004,765
NET INCREASE IN CASH AND CASH EQUIVALENT		51,297,547	10,797,107
Cash and cash equivalent at BEGINNING of the year		79,886,346	90,683,453
Cash and cash equivalent at END of the year		28,588,799	79,886,346

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 6th DECEMBER 2021 and signed by


Principal Secretary

Name: Dr. Francis Owino


Programme Coordinator

Name: Sammy Macaria


Programme Fin & Admin Manager:

Name: Ruth Ng'arua
ICPAK Member NO. 21799

Aquaculture Business Development Programme (ABDP)
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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Consolidated	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Utilisation Variance e=c-d	% of Utilisation f=d/c %
Receipts						
Receipts from Government of Kenya	539,000,000	-	539,000,000	539,000,000	-	100%
Proceeds from Domestic and Foreign Grants	7,420,000	-	7,420,000	-	7,420,000	0%
Loan from External Development Partners	1,268,000,000	-	1,099,000,000	249,607,673	849,392,327	23%
Beneficiaries	50,595,565	-	50,595,565	484,407,057	433,811,492	957%
Miscellaneous receipts	-	-	-	420	420	0%
Total Receipts	1,865,015,565	-	1,696,015,565	1,273,015,150	423,000,415	75%
Payments						
Compensation of employees	234,910,000	-	212,940,000	112,962,931	99,977,069	53%
Use of goods and services	1,210,690,000	-	1,097,460,000	663,117,677	434,342,323	60%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Non-financial Assets	361,400,000	-	327,600,000	63,825,032	263,774,968	19%
Transfers to Other Government Entities	-	-	-	-	-	0%
Other Grants and Other Payments	7,420,000	-	7,420,000	-	7,420,000	0%
Beneficiaries	50,595,565	-	50,595,565	484,407,057	433,811,492	957%
Total Payments	1,865,015,565	-	1,696,015,565	1,324,312,696	371,702,869	78%

Note: The variance of 22% (100%-78%) is because of significant budget utilisation/performance differences in the last column which are explained in Annex 1 to these financial statements.


Principal Secretary
Name: Dr. Francis Owino


Programme Coordinator
Name: Sammy Macaria



Programme Fin.&Admin Manager:
Name: Ruth Ng'aarua
ICPAK Member NO. 21799

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 ABDP Programme 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 Programme and all values are rounded to the nearest Kenya Shilling.

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 been received by the Government.

i) Transfers from the Exchequer

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

ii) External Assistance

External assistance is 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

e) Recognition of payment

The Project recognises all payments when the event occurs, and the related cash has 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they 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)

f) 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.

g) Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

h) Accounts receivable

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

i) 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. The Programme did not have any Contingent liabilities.

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j) Contingent Assets

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

k) Pending bills

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

l) 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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

m) 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 26,973,000 being loan disbursements were received in form of direct payments from third parties.

n) 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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

o) 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.

p) 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, 20XX.

q) Errors

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

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11. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2020/21	2019/20	Cumulative to Date	Cumulative Prior Year
	KShs	KShs	KShs	KShs
<i>a) Counterpart funding through State Department of Fisheries Aquaculture & Blue Economy</i>				
Counterpart funds Quarter 1	269,500,000	-	269,500,000	-
Counterpart funds Quarter 2	-	-	-	-
Counterpart funds Quarter 3	269,500,000	102,986,630	372,486,630	-
Counterpart funds Quarter 4	-	-	155,000,000	155,000,000
Sub-total	539,000,000	102,986,630	796,986,630	155,000,000
<i>b) Counterpart funding as in-kind Contribution</i>				
	484,407,057	72,249,820	556,656,877	-
Sub-total	484,407,057	72,249,820	556,656,877	
<i>Other transfers from government entities</i>			-	
			-	
			-	
Appropriations-in-Aid			-	
Sub-total	-	-	-	
Grand Total	1,023,407,057	175,236,450	1,353,643,507	155,000,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2021, the Programme did not receive grants from donors.

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months period to 30th June 2021, we received **KES 249,607,673** from loan proceeds. **KES 222,634,673** was in form of Loan Revenue and **KES 26,973,000** in form of direct payment for 9 Double Cabin vehicles for the Programme Implementing Counties. Below find a table indicating the loan received.

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount	
					FY 2020/21	FY 2019/20
					KShs	KShs
		USD	KShs	KShs	KShs	KShs
Loans Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-
Loans Received from Multilateral Donors (International Organisations)						
International Fund for Agricultural Development -Loan Revenue	28/08/2020	634,589.44	65,749,811	26,973,000	249,607,673	156,004,765
	28/08/2020	474,573.97	49,260,778			
	14/10/2020	47,102.37	5,100,716			
	10/02/2021	315,683.05	68,524,303			
	30/06/2021	495,965.88	33,999,064			
Total		1,967,914.71	222,634,673	26,973,000	249,607,673	156,004,765

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. MISCELLANEOUS RECEIPTS

The miscellaneous receipts relate to cash paid out for account activation in the Counties and were not refunded to the staff. Tharaka Nithi County KES 395, Kiambu County KES 10, Busia County KES 5 and Kisii County KES 10.

	FY 2020/21			FY 2019/20	Cumulative to-date	Cumulative Prior Year
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts		
	KShs	KShs	KShs	KShs	KShs	KShs
Property income	-	-	-	-	-	-
Sales of Tender documents	-	-	-	-	-	-
Refund by UNOPS	-	-	-	-	-	-
Reversals & Adjustments	-	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-	-
Other receipts not classified elsewhere Account Activation for County	420	-	420	2,000	12,420	10,000
	<u>420</u>	<u>-</u>	<u>420</u>	<u>2,000</u>	<u>12,420</u>	<u>10,000</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

	FY 2020/21			FY 2019/20	Cumulative to- date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments		
	KShs	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees	90,463,979	-	90,463,979	53,622,076	148,903,584	4,817,529
Basic wages of temporary employees	1,692,396	-	1,692,396	1,518,270	3,236,773	26,107
Personal allowances paid as part of salary	20,736,555	-	20,736,555	-	20,736,555	-
Personal allowances paid as reimbursements	70,000	-	70,000	495,000	915,000	350,000
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	-
Total	<u>112,962,931</u>	<u>-</u>	<u>112,962,931</u>	<u>55,635,346</u>	<u>173,791,913</u>	<u>5,193,636</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PURCHASE OF GOODS AND SERVICES

	FY 2020/21			FY 2019/20	Cumulative to-date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	FY 2020/21	FY 2019/20		
	KShs	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	4,028,958	-	4,028,958	16,124,944	21,811,111	1,657,209
Communication, supplies and services	3,205,980	-	3,205,980	2,197,801	7,162,631	1,758,850
Domestic travel and subsistence	160,734,619	-	160,734,619	88,980,363	266,056,182	16,341,200
Foreign travel and subsistence	-	-	-	-	-	-
Printing, advertising and information supplies & services	51,453,078	-	51,453,078	18,731,601	70,574,671	389,992
Rentals of produced assets	180,000	-	180,000	-	180,000	-
Training expenses	170,723,361	-	170,723,361	32,564,914	203,288,275	-
Hospitality supplies and services	67,383,233	-	67,383,233	2,623,190	70,697,493	691,070
Insurance costs	11,084,963	-	11,084,963	4,283,854	15,368,817	-
Specialised materials and services	85,652,537	-	85,652,537	-	85,652,537	-
Office and general supplies and services	13,630,190	-	13,630,190	3,542,635	21,042,801	3,869,976
Fuel And Lubricants	16,300,050	-	16,300,050	1,382,301	19,692,351	2,010,000
Other operating expenses	60,194,247	-	60,194,247	228,682	60,436,980	14,050
Routine maintenance – vehicles and other transport equipment	17,613,900	-	17,613,900	1,273,021	19,497,145	610,224
Routine maintenance -Others	932,560	-	932,560	337,892	1,514,594	244,142
Subsidies to Financial Institutions	-	-	-	-	-	-
Refunds and Adjustments	-	-	-	10,000	10,000	-
Total	663,117,677	-	663,117,677	172,281,198	862,985,588	27,586,713

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7. SOCIAL SECURITY BENEFITS

	FY 2020/21			FY 2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	FY 2020/21	FY 2019/20	
	KShs	KShs	KShs	KShs	KShs
Government pension and retirement benefits			-		-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind			-		-
Total	-	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2020/21			FY 2019/20	Cumulative to-date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	FY 2020/21			
	KShs	KShs	KShs			
Purchase of buildings	-	-	-	-	-	-
Construction of buildings	-	-	-	-	-	-
Refurbishment of buildings	9,920,870	-	9,920,870	21,610,062	39,821,133	8,290,201
Construction of roads	-	-	-	-	-	-
Construction of civil works	-	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	26,973,000	26,973,000	66,587,212	93,560,212	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-	-
Purchase of office furniture & general equipment	25,051,162	-	25,051,162	13,605,175	61,912,334	23,255,997
Purchase of specialised plant, equipment and machinery	1,880,000	-	1,880,000	-	1,880,000	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-	-
Research, studies, project preparation, design & supervision	-	-	-	-	-	-
Rehabilitation of civil works	-	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-	-
Acquisition of land	-	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-	-
Total	36,852,032	26,973,000	63,825,032	101,802,449	197,173,679	31,546,198

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2021, the Programme did not transfer any funds to other Government entities.

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

In the design of the Programme, part of the cost for the Programme is beneficiaries' contribution. This amounts to 30.4% of the total Programme Cost. The beneficiary Contribution is reported as in-kind contribution, and this refers to both the farmers and the Government contribution to the Programme other than financial contribution. The contribution is computed and given a value.

During the 12 months to 30 June 2021, the Programme incurred expenses as in-kind contribution amounting to KES 484,407,057. The computation is provided as an annex to the report.

	FY 2020/21			FY 2019/20	Cumulative to-date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	Total	FY 2019/20		
	KShs	KShs	KShs	KShs	KShs	KShs
Inkind Contribution	0	484,407,057	484,407,057	72,249,820	556,656,877	
Total	-	484,407,057	484,407,057	72,249,820	556,656,877	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS C/FWD	FY 2020/21	FY 2019/20
	KShs	KShs
Bank accounts (Note 11A)	28,550,550	79,855,854
Cash in hand (Note 11B)	38,249	30,492
Cash equivalents (short-term deposits) (Note 11C)	-	-
Outstanding imprests and advances (Note 11D)	-	-
Cash in transit (Note 11E)	-	-
Total	<u>28,588,799</u>	<u>79,886,346</u>

The Programme has 1 Programme Account at the National Office and 15 bank Counties each for the Programme Implementing Counties. There is also 1 Foreign Currency designated account managed by the National Treasury. The Accounts and their balances as at 30th June 2021 are as listed below: -

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. A Bank Accounts

Project Bank Accounts

11 A Bank Accounts	FY 2020/21	FY 2019/20
<u>Foreign Currency Accounts</u>	USD	USD
<u>Central Bank -Ac. No.100391798</u>		
Total Foreign Currency balances	-	-
<u>Local Currency Accounts</u>	Kshs	Kshs
PCU National Bank Account No. 01071216470700	10,438,241.60	73,813,871.00
Homabay County KCB Acc 1265492328	2,119,534.00	211,750.00
Migori County KCB Acc 1266907971	2,743,273.00	315,706.00
Kakamega County KCB Acc 1267506172	4,210,379.03	1,899,938.00
Kirinyaga County KCB Acc 1265975272	105,093.00	699,374.00
Nyeri County National Bank Acc 01071221865200	194,623.70	1,367,915.00
Meru County KCB Acc 1266598448	25,334.50	1,547,300.00
Kiambu County KCB Acc. 1275488684	273,722.00	-
Machakos County Coop Acc 1141854436500	968,310.50	-
Kajiado County KCB Acc 1275100864	1,181.00	-
Tharaka Nithi County KCB Acc 1275217419	162,008.00	-
Siaya County COOP Acc 1141259442900	3,111,918.40	-
Kisumu County KCB Acc 1275614418	842,185.00	-
Embu County KCB Acc 1273839994	87,312.00	-
Busia County NBK Acc 1071227451400	2,934,091.00	-
Kisii County NBK Acc 1071224387600	333,343.00	-
Total local currency balances	28,550,549.73	79,855,854.00
Total bank account balances	28,550,550	79,855,854

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The programme has made two withdrawals from the Designated Account amounting to USD 1,525,422.03. Below is the movement schedule.

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	USD	USD
(i) A/C Name 1000391798		
Opening balance	1,109,163.41	~
Total amount deposited in the account	1,435,050.52	2,634,589.44
Total amount withdrawn (as per Statement of Receipts & Payments)	2,048,248.05	1,525,422.03
Closing balance (as per SDA bank account reconciliation attached)	495,965.88	1,109,167.41

The Special Deposit Account reconciliation statement has been attached as *Appendix IV* to support these closing balances.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 B Cash In Hand

	FY 2020/21	FY 2019/20
	KShs	KShs
PCU Nyeri	35,449.00	22,492.00
Homabay County	-	8,000.00
Kiambu	2,800.00	
Total cash balances	38,249.00	30,492.00

11 C Cash equivalents (short-term deposits)

As at 30th June 2021, there were no short term deposits

12. ACCOUNTS RECEIVABLES

As at 30th June 2021, there were no account receivables.

12B: BREAKDOWN OF IMPRESTS AND ADVANCES

As at 30th June 2021, there were no outstanding imprest and advances

13. ACCOUNTS PAYABLES

As at 30th June 2021, the Programme did not have accounts payable.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. FUND BALANCE BROUGHT FORWARD

CASH AND CASH EQUIVALENTS B/FWD	FY 2020/21	FY 2019/20
	KShs	KShs
Bank accounts	79,855,854	90,683,453
Cash in hand	30,492	
Cash equivalents (short-term	-	-
Outstanding imprests and advances	-	-
Total	79,886,346	90,683,453

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENT

There were no prior years adjustments

PRIOR YEAR ADJUSTMENT	FY 2020/21	FY 2019/20
	KShs	KShs
Bank accounts		
Cash in hand	-	
Cash equivalents (short-term	-	-
Receivables - Outstanding Imprest	-	-
Total	-	-

16. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 st July 2020	0	0
Closing account receivables as at 30 th June 2021	0	0
Change in Receivables	0	0

17. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2020	0	0
Closing accounts payables as at 30 th June 2021	0	0
Change in payables	0	0

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12. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE

The Programme did not have any pending bills

2. PENDING STAFF PAYABLES

The Programme did not have any staff payables pending

3. OTHER PENDING PAYABLES

There were no pending payables

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	249,607,673.45	156,004,765.00
External assistance received in kind- as payment by third parties	484,407,057.00	72,249,820.00
Total	734,014,730.45	228,254,585.00

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OTHER IMPORTANT DISCLOSURES (Continued)

a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	249,607,673	215,933,256
External assistance received as grants	0	0
Total	249,607,673	215,933,256

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
Total		0	0

c) classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total		

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OTHER IMPORTANT DISCLOSURES (Continued)

d. non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e Purpose and use of external assistance

Payments Made by Third Parties	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	0

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OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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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 / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Failure to Comply with Accounting Standards in Preparation of Annual Report and Financial Statements as Prescribed by Public Sector Accounting Standard Board 30 June, 2020 Template	The report was revised to comply with the accounting standard	Resolved	Immediately
4.2	Misstatement and Errors in the financial statements presented for audit	The report was revised to comply with the accounting standard	Resolved	Immediately
4.3	Notes to the Financial Statements	The revision to the notes was done	Resolved	Immediately

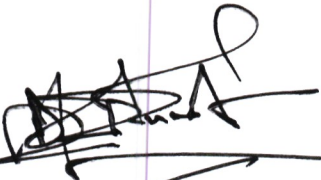
*Aquaculture Business Development Programme (ABDP)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		and the error was corrected		
4.4	Failure to Record Surrender of Imprest Voucher in The Cash Book	This was an omission and did not affect the total expenditure reported	Resolved	Immediately
4.5	Irregular and Illegal Procurement of Supply and Installation of Accounting Software	The single sourcing of the supplier for the software was through consultations with the Donor	Resolved	Immediately
4.6	Quantified Contributions in Kind	The supporting documents for the quantified Contributions were provided.	Resolved	Immediately
4.7	Pending Bills	The programme has endeavoured on reducing pending bills.	Resolved	Immediately

**Aquaculture Business Development Programme (ABDP)
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Guidance Notes:


- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Principal Secretary

6TH DECEMBER 2021

Date



Project Coordinator

6TH DECEMBER 2021

Date

*Aquaculture Business Development Programme (ABDP)
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14. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget c=a+b	Actual on Comparable Basis d	Utilisation Variance e=c-d	% of Utilisation f=d/c %	Comments on Variance
Receipts					
Receipts from Government of Kenya	539,000,000	539,000,000	-	100%	N/A
Proceeds from Domestic and Foreign Grants	7,420,000	-	7,420,000	0%	FAO plays a two fold role as a financier and an implementer. For this reason, FAO does not disburse money to the Programme but implement specific activities such as Nutrition education which complements the Programme main activities. Expenditure by FAO is not reported through ABDP System.
Loan from External Development Partners	1,099,000,000	249,607,673	849,392,327	23%	Programme. Due to delayed procurement process of goods, services and consultancies, the expenditure on donor component was low.
Miscellaneous receipts	-	420	420	0%	These were receipts for account activation which were not part of the budget
Beneficiary	50,595,565	484,407,057	433,811,492	957%	This includes Inkind Contribution by the beneficiaries during programme activities and the Government in terms of offices and programme staff at PCU and Counties.
Total Receipts	1,696,015,565	1,273,015,150	423,000,415	75%	
Payments					
Compensation of employees	212,940,000	112,962,931	99,977,069	53%	Part of the budget was to support research work of students who are yet to be onboarded
Use of goods and services	1,097,460,000	663,117,677	434,342,323	60%	Activities were down scaled during the lock down period and therefore some planned procurement of services did not occur.
Social Security Benefits	-	-	-	0%	This is included in the Compensation to the staff
Acquisition of Non-financial Assets	327,600,000	63,825,032	263,774,968	19%	The biggest portion of the budget was for procurement of goods to support beneficiaries but this was not achieved due to challenges in the procurement process.
Transfers to Other Government Entities	-	-	-	0%	
Other Grants and Other Payments-Beneficiaries	7,420,000	-	7,420,000	0%	FAO plays a two fold role as a financier and an implementer. For this reason, FAO does not disburse money to the Programme but implement specific activities such as Nutrition education which complements the Programme main activities. Expenditure by FAO is not reported through ABDP System.
Beneficiary	50,595,565	484,407,057	433,811,492	957%	This is inclusive of Government and Beneficiary Inkind Contribution in terms of offices, seconded staff, farmers contribution through programme activities.
Total Payments	1,696,015,565	1,324,312,696	371,702,869	78%	

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ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME			
Break down of Transfers from the State Department for Fisheries Aquaculture and Blue Economy			
a. Government Counterpart Funding	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	24/08/2020	269,500,000.00	For FY 2020/2021
	11/03/2021	269,500,000.00	For FY 2020/2021
	Total	539,000,000.00	
b. Direct Payments	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	30/06/2021	26,973,000.00	For FY 2020/2021
	Total	26,973,000.00	
c. Others- IFAD Loan Revenue	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	28/08/2020	65,749,811.40	For FY 2020/2021
	28/08/2020	49,260,778.00	For FY 2020/2021
	14/10/2020	5,100,716.00	For FY 2020/2021
	10/02/2021	68,524,303.00	For FY 2020/2021
	30/06/2021	33,999,064.45	For FY 2020/2021
	Total	222,634,672.85	
	TOTAL(a+b+c)	788,607,672.85	

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Programme Coordinator
Aquaculture Business Development Programme



Sign

Head of Accounting Unit
State Department for Fisheries,
Aquaculture and Blue Economy



Sign

*Aquaculture Business Development Programme
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For the financial year ended June 30, 2021*

ANNEX 3A- ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	a	b	c	d=a-c	Outstanding Balance 2019/20	Comments
Original Amount	Date Contracted	Amount Paid To- 2020/21	Balance	Outstanding Balance 2019/20	Comments	
Construction of buildings						
	0	0	0	0	0	
Sub-Total	0	0	0	0	0	
Construction of civil works						
	0	0	0	0	0	
Sub-Total	0	0	0	0	0	
Supply of goods						
	0	0	0	0	0	
Sub-Total	0	0	0	0	0	
Supply of services						
	0	0	0	0	0	
Sub-Total	0	0	0	0	0	
Grand Total	0	0	0	0	0	

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ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Contracted	Payable	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Permanent Employees Management		0	0		0	0		
Sub-Total		0	0		0	0	0	
Permanent Employees - Others		0	0		0	0		
Sub-Total		0	0		0	0	0	
Temporary employees		0	0		0	0		
Sub-Total		0	0		0	0	0	
Others (<i>specify</i>)		0	0		0	0		
Sub-Total		0	0		0	0	0	
Grand Total		0	0		0	0	0	

*Aquaculture Business Development Programme (ABDP)
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ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019	Comments
Amounts due to National Govt Entities		0	0	0	0	0	
Sub-Total		0	0	0	0	0	
Amounts due to County Govt Entities		0	0	0	0	0	
Sub-Total		0	0	0	0	0	
Amounts due to Third Parties		0	0	0	0	0	
Sub-Total		0	0	0	0	0	
Others (specify)		0	0	0	0	0	
Sub-Total		0	0	0	0	0	
Grand Total		0	0	0	0	0	

ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (Kshs) 2020/21	Donations in form of assets (Kshs) 2020/21	Purchases/A dditions in the Year (Kshs) 2020/21	Disposals in the Year (Kshs) 2020/21	Closing Cost (Kshs) 2020/21
	(a)	(b)	(c)	(d)	(e) = (a) + (b) + (c) - (d)
Land	~	~	~	~	~
Buildings and structures	~	~	~	~	~
Transport equipment	66,587,212	~	26,973,000	~	93,560,212
Office equipment, furniture and fittings	10,788,575	~	25,051,162	~	35,839,737
ICT Equipment, Software and Other ICT Assets	2,816,600	~	13,793,619	~	16,610,219
Other Machinery and Equipment	~	~	1,880,000	~	1,880,000
Heritage and cultural assets	~	~	~	~	~
Intangible assets	~	~	~	~	~
Total	80,192,387	0	67,697,781	0	147,890,168

*Aquaculture Business Development Programme (ABDP)
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ANNEX 5 – CONTINGENT LIABILITIES REGISTER

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

*Aquaculture Business Development Programme
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TRIAL BALANCE

ITEM DESCRIPTION	DR	CR
	Kshs	Kshs
Fund balances B/F		79,886,346.00
Proceeds from domestic and foreign Grants		-
Loans from External development Partners		249,607,672.75
Transfer from Government Entities		539,000,000.00
Miscellaneous Receipt		420.00
Compensation to employees	112,962,930.90	
Social security benefits	-	
Utilities, supplies and services	4,028,958.00	
Communication, supplies and services	3,205,979.55	
Domestic travel and subsistence	160,734,618.64	
Foreign Travel	-	
Printing, advertising and - information supplies & so	51,453,078.22	
Training expenses	170,723,361.00	
Hospitality supplies and services	67,383,233.38	
Insurance costs	11,084,963.00	
Internet Services	-	
Fuel and lubricants	16,300,050.40	
Specialised materials and services	85,652,536.70	
General office	13,630,190.00	
Other operating expenses	60,194,247.40	
Rentals of produced assets	180,000.00	
Routine maintenance - vehicles and other transport	17,613,900.97	
Purchase of office furniture & general equipment	25,051,162.16	
Routine maintenance – other assets	932,560.00	
Refurbishment of Building	9,920,869.70	
Purchase of specialised plant, equipment and machi	1,880,000.00	
Purchase of vehicles & other transport equipment	26,973,000.00	
Transfer to external bodies	-	
Bank balances as at 30th June 2021	28,550,549.73	
Cash balances as at 30th June 2021	38,249.00	
TOTALS	868,494,438.75	868,494,438.75

Aquaculture Business Development Programme (ABDP)
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IN KIND CONTRIBUTION – JUNE 21

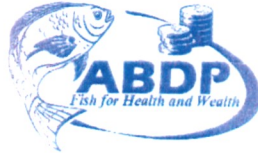
ABDP IN KIND CONTRIBUTION					
AS AT 30TH JUNE 2021					
ITEM	Description	June 2020 - KES	June 2021 - KES	Cummulative	
Office Rent	Nyeri PCU	5,089,500	4,212,000	9,301,500	
	Kisumu RCO	1,600,000	1,920,000	3,520,000	
	County Fisheries Offices	-	8,354,078	8,354,078	
Sub-Total		6,689,500	14,486,078	21,175,578	
Salaries		-			
	Seconded Driver - Driver 1	632,171	436,460	1,068,631	
	Seconded Driver - Driver 2	796,485	343,600	1,140,085	
	Seconded Driver - Driver 3	749,650	304,840	1,054,490	
	Seconded Driver - Driver 4	338,820	-	338,820	
	Seconded Office -Assistant	431,280	572,762	1,004,042	
	County Accountants- 15	335,993	1,925,619	2,261,612	
	County Procurement Officer- 15	-	1,724,440	1,724,440	
	County Drivers- 15	-	870,411	870,411	
	Sub County Fisheries Officers/Technicians	-	10,907,372	10,907,372	
Sub-Total		3,284,399	17,085,503	20,369,902	
Beneficiary Contribution		-	445,368,890	445,368,890	
Vehicle		-			
	GK A463E -115.89	4200cc Petrol Over 5years	4,298,774	-	4,298,774
	GK A862E - 101.15	2500cc Petrol Over 5years	3,110,868	-	3,110,868
	GK B747C - 101.15	4200cc Petrol Over 5years	2,088,141	-	2,088,141
	GK A182T - 67.10	2800cc Petrol Over 5 years	759,637	-	759,637
	GKA871V -60.25	2200cc Petrol Over 5 years	399,745	-	399,745
Sub-Total		10,657,164	-	10,657,164	
Tax					
	Vehicle tax exemption	37,066,172	2,997,500	40,063,672	
	Tax paid by government	10,083,500	-	10,083,500	
Audit fees		4,469,085	4,469,085	8,938,170	
Sub Total		72,249,820	484,407,057	556,656,877	
Grant Total		72,249,820	484,407,057	556,656,877	

The total Government and Beneficiaries In-Kind Contribution to the ABDP Programme is **KES 484,407,057** equivalent to **USD 4,473,239** as highlighted in the table above, for the period July 2020 to June 2021.

15. APPENDICES

APPENDICES 1~

Signed confirmations from beneficiaries in Transfers to Other Government Entities



Investing in rural people

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES
STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME

Telephone:

Head Office: +254(0)780-303209/780-303195/780-303275

Regional Office: +254(0)780-302968/781-005151

Email: info@abdpcu.org

Website: www.abdpcu.org

Head Office: IFAD Building
Kamakwa Road (Opp. Nyeri Golf Club)
P.O. Box 904, 10100, Nyeri

Regional Office: Pipeline Road, Kisumu

When replying please quote:

REF: MOALF/SDFA&BE/ABDP/APPTMS/LM/ 08-21

1st September, 2021

The Principal Secretary

State Department for Fisheries, Aquaculture and the Blue Economy

P.O. Box 58187 - 00200

Kilimo House

NAIROBI

Attn: Principal Accountant

RE: CONFIRMATION ON FUNDS RECEIVED FROM THE GOVERNMENT FOR THE F/Y 2020-2021

Reference is made to your communication earlier on the above named subject.

I wish to confirm that the Aquaculture Business Development Programme has received a total of Ksh. 788,607,763 from the GoK during the financial year 2020/2021.

Yours Sincerely,

Sammy Macaria
Programme Coordinator

APPENDICES 2~

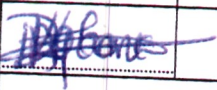
Bank Reconciliations statement as at 30th June 2021

AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME

ACCOUNT NO 01071216470700
BANK RECONCILIATION STATEMENT
 AS AT JUNE 2021

Balance as per Bank Statement	(IN KSHS)
	4,265,214.00
Less:	
1) Payments in Cash Book not Recorded in Bank Statement	
2) Receipts in Bank Statement not recorded in Cash book	27,826,036.85
Add:	
3) Payments in Bank Statement not yet recorded in Cash book-Bank Charges	
4) Receipts in Cash book not recorded in Bank Statement	33,999,064.45
Balance as per Cash book	10,438,241.60

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

SIGNATURE	DESIGNATION	DATE
	FAM	5/07/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	01/04/2021	Commissioner of Income Tax	000823	62,981.00	Fabrication of office store and creation of office parking space in Kisumu
2	01/04/2021	Commissioner of Income Tax	000824	30,000.00	Consultant on Gender,youth and entrepreneur for reimbursable expenses
3	19/04/2021	Commissioner of Income Tax	000836	52,500.00	Aquaculture business advisor for reimbursable expenses
4	06/05/2021	Commissioner of Income Tax	000864	34,568.00	consultancy for studies on existing policies
5	06/05/2021	Commissioner of Income Tax	000865	27,500.00	Deliverable No 3 for Consultancy on Entrepreneurial Opportunities Development Advisor and Progress Report for February and March 2021
6	10/06/2021	Commissioner of Income Tax	000899	81,256.00	Providing consultancy services to review the national Aquaculture policies and development of National Aquaculture regulation guidelines
7	06/10/2021	Archbrick Systems Ltd	000900	25,000.00	Providing Architectural services to develop Architectural design for spirulina production units
8	10/06/2021	Commissioner of Income Tax	000901	28,750.00	Providing consultancy services for community development
9	10/06/2021	Commissioner of Income Tax	000903	4,422,581.85	PAYE on staff Gratuity
10	23/06/2021	Kenya Institute of Management Studies	000913	71,340.00	Training fees for procurement staff attend a course in Mombasa
11	23/06/2021	Michael Kamotho	000914	427,500.00	Consultancy fee for Deliverable No 5- Guidelines on Business Plan competition for ASGs and ASEs
12	23/06/2021	Commissioner Of income tax	000909	22,500.00	Consultancy fee for Deliverable No 5- Guidelines on Business Plan competition for ASGs and ASEs
13	28/06/2021	Programme Cordinator	000916	96,573.10	June 2021 Staff Salaries
14	28/06/2021	Commissioner Of income tax	000918	2,684,934.00	PAYE Deduction JUNE 2021
15	28/05/2021	N.S.S.F	000920	6,000.00	NSSF Deduction for JUNE 2021
16	28/05/2021	N.H.I.F	000921	35,500.00	NHIF Deduction for JUNE 2021
17	28/05/2021	HELB	000922	8,000.00	HELB Deduction for JUNE 2021
18	28/05/2021	Mwito Sacco	000923	163,764.40	Sacco Deduction for JUNE 2021
19	28/05/2021	New Fortis Sacco	000924	120,000.00	Sacco Deduction for JUNE 2021
20	28/05/2021	Mhasibu Sacco	000925	30,000.00	Sacco Deduction for JUNE 2021
21	28/05/2021	National Treasury	000922	117,126.50	Pension Deduction for JUNE 2021

22	30/06/2021	Sky Shepherd Security Services	000929	29,000.00	Security Services for PCU
23	30/06/2021	Anchor Security	000930	53,205.00	Security Services for RCO
24	30/06/2021	Connel Enterprises	000931	36,656.00	Cleaning and garbage Collection at RCO
25	30/06/2021	Kamiu Tree Nursery	000932	185,235.00	Seedlings for planting around community dams
26	30/06/2021	Nation Media Group	000933	315,571.00	Advertisement for lab equipments
27	30/06/2021	Abno Software International	000934	665,000.00	Consultancy Fee for development of MIS
28	30/06/2021	Commissioner of Income Tax	000935	35,000.00	Consultancy Fee for development of MIS
29	30/06/2021	Dr Pamela Nyamboke	000936	99,750.00	Consultancy fee for development of tender documents
30	30/06/2021	Commissioner of Income Tax	000937	5,250.00	Consultancy fee for development of tender documents
31	30/06/2021	Winfred Akiata	000938	200,000.00	Community Development Consultancy Reimbursables
32	30/06/2021	Teresiah Chumari	000939	200,000.00	Entrepreneur Consultancy Reimbursables
33	30/06/2021	Michael Kamotho	000940	100,000.00	Aquaculture Business Deve. Consultancy Reimbursables
34	30/06/2021	Toyota Kenya	000941	562,174.00	Maintainance of Vehicles
35	30/06/2021	Kivunzi limited	000943	418,160.00	Transport of materials for Annual Aquaculture day
36	30/06/2021	Grace Njagi	000944	328,800.00	Committee Allowances during Evaluation of Pond materials
37	30/06/2021	Kelly Owilla	000944	164,800.00	DSA during Training on data collection
38	30/06/2021	Ruth Lewo	000944	1,050,000.00	Development of PPPP implementation framework
39	30/06/2021	Programme Coordinator	000944	329,711.00	Casual payments
40	30/06/2021	Programme Coordinator	000944	60,000.00	Security Services
41	30/06/2021	Esther Waweru	000944	9,180.00	Office supplies
42	30/06/2021	Esther Waweru	000944	32,832.00	Newspapers
43	30/06/2021	Beryl Odhiambo	000944	7,600.00	Office supplies
44	30/06/2021	Kilian Tours	000944	80,370.00	Travel costs during procurement training
45	30/06/2021	Sure Connections	000944	4,899.00	Travel costs during procurement training
46	30/06/2021	Netasam Events	000947	1,618,200.00	Provision of Dome tent and other accessories during National Annual Stakeholders meeting held in Kirinyaga County
47	30/06/2021	Imotor Auto Association	000947	863,040.00	Training of extension officers on riding
48	30/06/2021	Viscomasu Enterprises	000947	869,000.00	Supply and delivery of branding materials used during National Stakeholder workshop
49	30/06/2021	Neptune Technologies Ltd	000947	5,663,700.00	Supply and delivery of laptops for County staff
50	30/06/2021	Phoenicia Hotel	000947	852,000.00	Conference facility during training of County Extension Officers on riding
51	30/06/2021	Acal Consulting	000947	1,061,340.00	Consultancy to undertake County Suitability Mapping of Aquaculture
52	30/06/2021	Safe Environment Consultancy	000947	949,943.00	Environmental assessment and development of an Environmental and Social Management Plan
53	30/06/2021	Unique Tracking Company	000947	160,000.00	Tracking system for the vehicles
54	30/06/2021	Commissioner of Income Tax	000948	55,860.00	Consultancy to undertake County Suitability Mapping of Aquaculture
55	30/06/2021	Commissioner of Income Tax	000949	49,997.00	Environmental assessment and development of an Environmental and Social Management Plan
56	30/06/2021	Duke Meadows Limited	000950	1,577,500.00	Conference facility during National Annual Stakeholders workshop
57	30/06/2021	Mount Royal Limited	000950	209,700.00	Supply of seedlings for Dams in Embu County
58	30/06/2021	Commissioner of income tax	000951	15,000.00	W/T for AQBA
59	30/06/2021	Commissioner of income tax	000952	71,254.00	W/Tax for Civil works
60	30/06/2021	Newfortis Sacco	000953	100,000.00	Sacco Deductions for December 2020 Salaries
61	30/06/2021	Commissioner of income tax	000954	12,000.00	Consultancy fee on tender preparation

62	30/06/2021	Commissioner of income tax	000955	12,000.00	Consultancy fee on tender preparation
63	30/06/2021	Commissioner of income tax	000956	21,250.00	Consultancy fee on Community Development
64	30/06/2021	Commissioner of income tax	000957	48,621.00	Submission of Inception Report For the Baseline Survey
65	30/06/2021	Commissioner of income tax	000958	45,000.00	Consultant on aquaculture business advisor
66	30/06/2021	Commissioner of income tax	000959	49,064.00	Fabrication of offices and creation of office parking spaces-Nyeri
Total				27,826,036.85	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	30/06/2021	MOALF/SDFA&BE	MR 0888657	33,999,064.45	IFAD Loan Revenue Receipts
TOTAL				33,999,064.45	



**National
Bank**

A Subsidiary of KCB Group PLC

National Bank of Kenya Limited
Head Office, National Bank Building
Harambee Avenue
P.O. Box 72866 - 00200, Nairobi, Kenya
Tel: +254 (0) 20 - 2828000
Cell: +254 (0) 711 - 038000
Email: ma@nationalbank.co.ke
Website: www.nationalbank.co.ke

CERTIFICATE OF BALANCE

NYERI BRANCH

23rd July, 2021

This is to certify that the cleared balance of the **AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME A/C 01071216470700** as at **30th June, 2021** was a credit of **KES. FOUR MILLION TWO HUNDRED AND SIXTY FIVE THOUSAND TWO HUNDRED AND FOURTEEN ONLY.**

Kshs. 4,265,214=00CR

Examined by

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

Account Statement



A Subsidiary of KCB Group PLC

Aquaculture Business
Development Programme
Nyeri
1 0100
Ken

Branch Name: : Nyeri
Account Number: : 01071216470700
Acct Type: : Current Accounts
Government
Currency: : KES
Statement Period: : 01-Jun-21 to 16-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
03-Jun-21	03-Jun-21	INWARD CLEARING CHEQUE : 000858	82,980.00	0.00	110,629,740.45
08-Jun-21	08-Jun-21	NHIF:ESLIP:33700.0:06522570:0700000000: 0001201208 62109310348158:AQUACULTURE BUSINESS DEVE	33,700.00	0.00	110,596,040.45
08-Jun-21	08-Jun-21	KRA:ESLIP:2085538.0:2020210001498307: 13884059:IRE E MACHUA: 0001201208062109290348156:STAT	2,085,538.00	0.00	108,510,502.45
08-Jun-21	08-Jun-21	Cheque Item deposit 000879 879 EMP 11246 ESLIP HL60AE4222	8,000.00	0.00	108,502,502.45
08-Jun-21	08-Jun-21	On Us Cheque Encashment 887 IRENE WANJIKU MACHUA 13884059	3,150,000.00	0.00	105,352,502.45
08-Jun-21	08-Jun-21	RTGS through Cheque SW09908062100280PR-155227-PR/012	4,345,450.00	0.00	101,007,052.45
08-Jun-21	08-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	101,006,552.45
08-Jun-21	08-Jun-21	Excise Duty Commission	100.00	0.00	101,006,452.45
08-Jun-21	08-Jun-21	RTGS through Cheque SW09908062100311PR-155227-PRCHQ891/012	2,382,664.00	0.00	98,623,788.45
08-Jun-21	08-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	98,623,288.45
08-Jun-21	08-Jun-21	Excise Duty Commission	100.00	0.00	98,623,188.45
08-Jun-21	08-Jun-21	RTGS through Cheque SW09908062100312PR-155227-PRCHQ891/012	1,851,800.00	0.00	96,771,388.45
08-Jun-21	08-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	96,770,888.45
08-Jun-21	08-Jun-21	Excise Duty Commission	100.00	0.00	96,770,788.45
08-Jun-21	08-Jun-21	RTGS through Cheque SW09908062100321PR-155227-PRCHQ891/012	3,604,045.00	0.00	93,166,743.45
08-Jun-21	08-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	93,166,243.45
08-Jun-21	08-Jun-21	Excise Duty Commission	100.00	0.00	93,166,143.45
08-Jun-21	08-Jun-21	RTGS through Cheque SW09908062100325PR-155227-PRCHQ891/012	2,876,406.00	0.00	90,289,737.45
08-Jun-21	08-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	90,289,237.45
08-Jun-21	08-Jun-21	Excise Duty Commission	100.00	0.00	90,289,137.45
08-Jun-21	08-Jun-21	RTGS through Cheque SW09908062100328PR-155227-PRCHQ891/012	2,914,574.70	0.00	87,374,562.75

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Aquaculture Business
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 Statement Period: : 01-Jun-21 to 16-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
08-Jun-21	08-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	87,374,062.75
08-Jun-21	08-Jun-21	Excise Duty Commission	100.00	0.00	87,373,962.75
08-Jun-21	08-Jun-21	ACDSFI42/1319217-18900,00 PR 155223 CHQ 886	18,900.00	0.00	87,355,062.75
08-Jun-21	08-Jun-21	ACDSFI42/1319218-1771300,00 PR 155223 CHQ 886	1,771,300.00	0.00	85,583,762.75
08-Jun-21	08-Jun-21	ACDSFI42/1319219-50400,00 PR 155223 CHQ 886	50,400.00	0.00	85,533,362.75
08-Jun-21	08-Jun-21	ACDSFI42/1319221-1171600,00 PR 155223 CHQ 886	1,171,600.00	0.00	84,361,762.75
08-Jun-21	08-Jun-21	ACDSFI42/1319220-1215200,00 PR 155223 CHQ 886	1,215,200.00	0.00	83,146,562.75
08-Jun-21	08-Jun-21	ACDSFI42/1319217 PR 155223 CHQ 886	4,800.00	0.00	83,141,762.75
09-Jun-21	09-Jun-21	INWARD CLEARING CHEQUE : 000839	1,200.00	0.00	83,140,562.75
09-Jun-21	09-Jun-21	INWARD CLEARING CHEQUE : 000837	2,602.00	0.00	83,137,960.75
09-Jun-21	09-Jun-21	INWARD CLEARING CHEQUE : 000838	29,000.00	0.00	83,108,960.75
09-Jun-21	09-Jun-21	INWARD CLEARING CHEQUE : 000889	29,000.00	0.00	83,079,960.75
09-Jun-21	09-Jun-21	INWARD CLEARING CHEQUE : 000888	22,798.00	0.00	83,057,162.75
09-Jun-21	09-Jun-21	Cash Cheque Withdrawal 894 GRACE WANJIRU NJAGI 24087293	2,103,800.00	0.00	80,953,362.75
09-Jun-21	09-Jun-21	TRANSFER OF FUNDS TO A/C 01071224387600 KISII COUNTY GOVT ABDP VIA CHEQ NO 000891	3,210,212.00	0.00	77,743,150.75
09-Jun-21	09-Jun-21	On Us Cheque Encashment 892 IRENE WANJIKU MACHUA	7,644,400.00	0.00	70,098,750.75
09-Jun-21	09-Jun-21	On Us Cheque Encashment 893 IRENE WANJIKU MACHUA 13884059	496,380.00	0.00	69,602,370.75
09-Jun-21	09-Jun-21	On Us Cheque Encashment RUTH KAGURE -21747643 -0721245788	4,004,600.00	0.00	65,597,770.75
09-Jun-21	09-Jun-21	Cheque Item deposit 000883 CHQ 883	100,000.00	0.00	65,497,770.75
09-Jun-21	09-Jun-21	ACDSFI42/1328333-2434120,00 CHQ 885 PR 155232	2,434,120.00	0.00	63,063,650.75
09-Jun-21	09-Jun-21	ACDSFI42/1328334-611500,00 CHQ 885 PR 155232	611,500.00	0.00	62,452,150.75
09-Jun-21	09-Jun-21	ACDSFI42/1328332-855000,00 CHQ 885 PR 155232	855,000.00	0.00	61,597,150.75

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09-Jun-21	09-Jun-21	ACDSFI42/1328336-2000000,00 CHQ 885 PR 155232	2,000,000.00	0.00	59,597,150.75
09-Jun-21	09-Jun-21	ACDSFI42/1328335-2587000,00 CHQ 885 PR 155232	2,587,000.00	0.00	57,010,150.75
09-Jun-21	09-Jun-21	ACDSFI42/1328337-137000,00 CHQ 885 PR 155232	137,000.00	0.00	56,873,150.75
09-Jun-21	09-Jun-21	ACDSFI42/1328332 CHARGES PR 155232 CHQ 885	4,800.00	0.00	56,868,350.75
10-Jun-21	10-Jun-21	INWARD CLEARING CHEQUE : 000877	6,000.00	0.00	56,862,350.75
10-Jun-21	10-Jun-21	INWARD CLEARING CHEQUE : 000884	15,684.00	0.00	56,846,666.75
10-Jun-21	10-Jun-21	INWARD CLEARING CHEQUE : 000890	25,000.00	0.00	56,821,666.75
10-Jun-21	10-Jun-21	On Us Cheque Encashment GRACE WANJIRU NJAGI 24087293 904	1,029,000.00	0.00	55,792,666.75
10-Jun-21	10-Jun-21	On Us Cheque Encashment GRACE WANJIRU NJAGI 24087293 898	2,832,900.00	0.00	52,959,766.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100122 PR-155616-PR 00012012 C	70,000.00	0.00	52,889,766.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	52,889,266.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	52,889,166.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100119 PR-155616-PR 00012012	100,000.00	0.00	52,789,166.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	52,788,666.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	52,788,566.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100118 PR-155616-PR 00012012	237,970.00	0.00	52,550,596.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	52,550,096.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	52,549,996.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100117 PR-155616-PR 00012012	65,498.00	0.00	52,484,498.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	52,483,998.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	52,483,898.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100152 PR-155616-PR 00012012	162,190.00	0.00	52,321,708.75

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Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	52,321,208.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	52,321,108.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100149 PR-155616-PR 00012012	2,100,000.00	0.00	50,221,108.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	50,220,608.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	50,220,508.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100151 PR-155616-PR 00012012	1,543,864.00	0.00	48,676,644.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	48,676,144.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	48,676,044.75
11-Jun-21	11-Jun-21	RTGS through Cheque SW09911062100150 PR-155616-PR 00012012	546,250.00	0.00	48,129,794.75
11-Jun-21	11-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	48,129,294.75
11-Jun-21	11-Jun-21	Excise Duty Commission	100.00	0.00	48,129,194.75
11-Jun-21	11-Jun-21	INWARD CLEARING CHEQUE : 000882	30,000.00	0.00	48,099,194.75
11-Jun-21	11-Jun-21	ACDSFI42/1328649-2986888,65 PR 155578 CHQ 897	2,986,888.65	0.00	45,112,306.10
11-Jun-21	11-Jun-21	ACDSFI42/1328647-3215978,50 PR 155578 CHQ 897	3,215,978.50	0.00	41,896,32.10
11-Jun-21	11-Jun-21	ACDSFI42/1328648-2751707,10 PR 155578 CHQ 897	2,751,707.10	0.00	39,144,620.50
11-Jun-21	11-Jun-21	ACDSFI42/1328650-2321081,40 PR 155578 CHQ 897	2,321,081.40	0.00	36,823,539.10
11-Jun-21	11-Jun-21	ACDSFI42/1328653-425188,20 PR 155578 CHQ 897	425,188.20	0.00	36,398,350.90
11-Jun-21	11-Jun-21	ACDSFI42/1328652-232631,70 PR 155578 CHQ 897	232,631.70	0.00	36,165,719.20
11-Jun-21	11-Jun-21	ACDSFI42/1328651 CHARGES	10,800.00	0.00	36,154,919.20
11-Jun-21	11-Jun-21	ACDSFI42/1328651- 1276742,60 PR 155578 CHQ 897	1,276,742.60	0.00	34,878,176.60
21-Jun-21	21-Jun-21	INWARD CLEARING CHEQUE : 000820	6,755.00	0.00	34,871,421.60
21-Jun-21	21-Jun-21	INWARD CLEARING CHEQUE : 000880	163,764.40	0.00	34,707,657.20

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Statement Period: : 01-Jun-21 to 16-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
21-Jun-21	21-Jun-21	RTGS through Cheque SW09921062100002/PR-78432-PR/CHQ 905/012	2,428,593.00	0.00	32,279,064.20
21-Jun-21	21-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	32,278,564.20
21-Jun-21	21-Jun-21	Excise Duty Commission	100.00	0.00	32,278,464.20
21-Jun-21	21-Jun-21	RTGS through Cheque SW09921062100003/PR-78432-PR/CHQ 905/012	1,926,689.00	0.00	30,351,775.20
21-Jun-21	21-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	30,351,275.20
21-Jun-21	21-Jun-21	Excise Duty Commission	100.00	0.00	30,351,175.20
21-Jun-21	21-Jun-21	RTGS through Cheque SW09921062100004/PR-78432-PR/CHQ 905/012	213,000.00	0.00	30,138,175.20
21-Jun-21	21-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	30,137,675.20
21-Jun-21	21-Jun-21	Excise Duty Commission	100.00	0.00	30,137,575.20
21-Jun-21	21-Jun-21	RTGS through Cheque SW09921062100005/PR-78432-PR/CHQ 905/012	220,800.00	0.00	29,916,775.20
21-Jun-21	21-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	29,916,275.20
21-Jun-21	21-Jun-21	Excise Duty Commission	100.00	0.00	29,916,175.20
21-Jun-21	21-Jun-21	PR-78435-PR/RTGS COMMISSION	26,400.00	0.00	29,889,775.20
21-Jun-21	21-Jun-21	ACDSFI42/1329980 PR-78435-PR	398,719.30	0.00	29,491,055.90
21-Jun-21	21-Jun-21	ACDSFI42/1329981 PR-78435-PR	182,430.50	0.00	29,308,625.40
21-Jun-21	21-Jun-21	ACDSFI42/1329982 PR-78435-PR	361,005.40	0.00	28,947,620.00
21-Jun-21	21-Jun-21	ACDSFI42/1329983 PR-78435-PR	261,433.20	0.00	28,686,186.80
21-Jun-21	21-Jun-21	Account Transfer TRANSFER BY ACQUACULTURE CHQ 906-	39,286.10	0.00	28,646,900.70
24-Jun-21	24-Jun-21	On Us Cheque Encashment 911-IRENE WANJIKU MACHUA ID 13884059 CHQ	1,350,916.00	0.00	27,295,984.70
24-Jun-21	24-Jun-21	On Us Cheque Encashment 912-IRENE WANJIKU MACHUA ID 13884059 CHQ	950,750.00	0.00	26,345,234.70
25-Jun-21	25-Jun-21	INWARD CLEARING CHEQUE : 000907	142,680.00	0.00	26,202,554.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100002/PR-157293/PR/CHQ 910/01	70,000.00	0.00	26,132,554.70

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28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	26,132,054.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	26,131,954.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100001 PR-157322-PR 00012012 C	118,320.00	0.00	26,013,634.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	26,013,134.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	26,013,034.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100004 PR-157322-PR 00012012 C	94,000.00	0.00	25,919,034.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	25,918,534.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	25,918,434.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100003/PR-157293-PR/CHQ 910/01	34,300.00	0.00	25,884,134.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	25,883,634.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	25,883,534.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100007 PR-157322-PR 00012012 C	77,200.00	0.00	25,806,334.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	25,805,834.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	25,805,734.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100006/PR-157293-PR/CHQ 910/01	349,608.00	0.00	25,456,126.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	25,455,626.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	25,455,526.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100008/PR-157293-PR/CHQ 910/01	67,200.00	0.00	25,388,326.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	25,387,826.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	25,387,726.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100010 PR-157322-PR 00012012 C	1,857,100.00	0.00	23,530,626.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	23,530,126.70

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28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	23,530,026.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100009/PR-157293-PR/CHQ 910/01	25,200.00	0.00	23,504,826.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	23,504,326.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	23,504,226.70
28-Jun-21	28-Jun-21	RTGS through Cheque SW09928062100005/PR-157293-PR/CHQ 910/01	79,000.00	0.00	23,425,226.70
28-Jun-21	28-Jun-21	RTGS Corebanking Commission KES Accts	500.00	0.00	23,424,726.70
28-Jun-21	28-Jun-21	Excise Duty Commission	100.00	0.00	23,424,626.70
28-Jun-21	28-Jun-21	TRANSFER TO ACC. 01071221865200 UNDERCHQ. NO. 908-NYERI COUNTY ABDP	372,900.00	0.00	23,051,726.70
28-Jun-21	28-Jun-21	TRANSFER TO ACC. 01071227451400 UNDER ABDP BUSIA CHQ. NO. 908	2,934,050.00	0.00	20,117,676.70
28-Jun-21	28-Jun-21	On Us Cheque Encashment RUTH KAGURE NGAARUA 21747643 915	9,651,200.00	0.00	10,466,476.70
30-Jun-21	30-Jun-21	INWARD CLEARING CHEQUE : 000878	82,980.00	0.00	10,383,496.70
30-Jun-21	30-Jun-21	Mobile Transfer: NATMOBILENBK-KE KITS; IncomingACCredit;Ref:118115705614;Amount: 330575.0, ; 2021-06-	0.00	330,575.00	10,714,071.70
30-Jun-21	30-Jun-21	ACDSFI42/1330855-182430,50 PR 157775 CHQ 917	182,430.50	0.00	10,531,641.20
30-Jun-21	30-Jun-21	ACDSFI42/1330857-261433,20 PR 157775 CHQ 917	261,433.20	0.00	10,270,208.00
30-Jun-21	30-Jun-21	ACDSFI42/1330856-361005,40 PR 157775 CHQ 917	361,005.40	0.00	9,909,202.60
30-Jun-21	30-Jun-21	ACDSFI42/1330854-398719,30 PR 157775 CHQ 917	398,719.30	0.00	9,510,483.30
30-Jun-21	30-Jun-21	ACDSFI42/1330854 PR 157775 CHQ 917	26,400.00	0.00	9,484,083.30
30-Jun-21	30-Jun-21	CHARGES CHQ NO 916 PR-157756-PR/12	15,600.00	0.00	9,468,483.30
30-Jun-21	30-Jun-21	317a5d447059QXlx	0.00	15,600.00	9,484,083.30
30-Jun-21	30-Jun-21	CHARGES CHQ NO 916 PR-157756-PR/12	15,000.00	0.00	9,469,083.30
30-Jun-21	30-Jun-21	CHQ NO 916 PR-157756-PR/12	1,305,432.90	0.00	8,163,650.40
30-Jun-21	30-Jun-21	CHARGES CHQ NO 916 PR-157756-PR/12	1,001,285.45	0.00	7,162,364.95

Account Statement



A Subsidiary of KCB Group PLC

Aquaculture Business
Development Programme
Nyeri
0100
en

Branch Name: : Nyeri
Account Number: : 01071216470700
Acct Type: : Current Accounts
: Government
Currency: : KES
Statement Period: : 01-Jun-21 to 16-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
30-Jun-21	30-Jun-21	CHARGES CHQ NO 916 PR-157756-PR/12	947,081.25	0.00	6,215,283.70
30-Jun-21	30-Jun-21	CHQ NO 916 PR-157756-PR/12	219,143.30	0.00	5,996,140.40
30-Jun-21	30-Jun-21	CHQ NO 916 PR-157756-PR/12	13,708.00	0.00	5,982,432.40
30-Jun-21	30-Jun-21	CHQ NO 916 PR-157756-PR/12	716,354.15	0.00	5,266,078.25
30-Jun-21	30-Jun-21	CHQ NO 916 PR-157756-PR/12	907,727.60	0.00	4,358,350.65
30-Jun-21	30-Jun-21	CHQ NO 916 PR-157756-PR/12	93,136.65	0.00	4,265,214.00
02-Jul-21	02-Jul-21	INWARD CLEARING CHEQUE : 000914	427,500.00	0.00	3,837,714.00
02-Jul-21	02-Jul-21	AQUACULTURE TRANSFER CHQ. 916 TO ACC. 01289026624400-JACOB WERE	57,287.00	0.00	3,780,427.00
05-Jul-21	05-Jul-21	FT21186PTJND.STATE DEPT FISH,AQUA,BLUE ECON. /ROC/0010003183	0.00	33,999,064.45	37,779,491.45
05-Jul-21	05-Jul-21	Cheque Item deposit 000922 CHQ 922 E/SLIP NO.HL60DDBBE8	8,000.00	0.00	37,771,491.45
05-Jul-21	05-Jul-21	Cash Cheque Withdrawal CHQ 921 NHIF	35,500.00	0.00	37,735,991.45
06-Jul-21	06-Jul-21	INWARD CLEARING CHEQUE : 000941	562,174.00	0.00	37,173,817.45
06-Jul-21	06-Jul-21	KRA:ESLIP:2020210001927124:26345262:FRIDAH MUTHU I:2684934.0: 0001201206072113450354774:ST	2,684,934.00	0.00	34,488,883.45
07-Jul-21	07-Jul-21	INWARD CLEARING CHEQUE : 000920	6,000.00	0.00	34,482,883.45
15-Jul-21	15-Jul-21	On Us Cheque Encashment CHQ 944 IRENE WANJIKU MACHUA ID 13884059	1,982,923.00	0.00	32,499,960.45
16-Jul-21	16-Jul-21	INWARD CLEARING CHEQUE : 000936	99,750.00	0.00	32,400,210.45
16-Jul-21	16-Jul-21	INWARD CLEARING CHEQUE : 000940	100,000.00	0.00	32,300,210.45
16-Jul-21	16-Jul-21	INWARD CLEARING CHEQUE : 000938	200,000.00	0.00	32,100,210.45
16-Jul-21	16-Jul-21	INWARD CLEARING CHEQUE : 000939	200,000.00	0.00	31,900,210.45
16-Jul-21	16-Jul-21	INWARD CLEARING CHEQUE : 000913	71,340.00	0.00	31,828,870.45
16-Jul-21	16-Jul-21	INWARD CLEARING CHEQUE : 000933	315,571.00	0.00	31,513,299.45
16-Jul-21	16-Jul-21	Cheque Book Issuance	1,000.00	0.00	31,512,299.45

Account Statement



A Subsidiary of KCB Group PLC

Aquaculture Business
Development Programme
Nyeri
1 0100
Ken

Branch Name: : Nyeri
Account Number: : 01071216470700
Acct Type: : Current Accounts
Government
Currency: : KES
Statement Period: : 01-Jun-21 to 16-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
16-Jul-21	16-Jul-21	Excise Duty Commission	200.00	0.00	31,512,099.45
16-Jul-21	16-Jul-21	Voucher(CR)	250.00	0.00	31,511,849.45
16-Jul-21	16-Jul-21	Cheque Item deposit 000925 CHQ 925	120,000.00	0.00	31,391,849.45
Total Value			113,666,110.45	34,345,239.45	

Cleared Balance as at: 16-JUL-21 31,391,849.45
Account not Cleared: 16-JUL-21 0
Book Balance as at: 16-JUL-21 31,391,849.45

----- End Of Adhoc Statement -----

Please call our 24-hour Contact Centre on +254 703 088900 or +254 732 118900, or email us at customercare@nationalbank.co.ke if you have any queries.

ACCOUNT STATEMENT

Customer: 1273838804 EMBU AQUACULTURE BUSS DEV PRG ACC
 Account: Public Sector
 Product Name: Public Sector
 Statement Period: 01 JUN 2021 - 17 AUG 2021
 Balance at Period Start: 2,059,569.00 KES Balance at Period End: 87,186.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2021	BALANCE B/FWD	01 JUN 2021			2,059,569.00
03 JUN 2021	Tax Amount Due AT-DPC CHG2115440B3Z CHG2 115440B	03 JUN 2021	-21		2,059,548.00
03 JUN 2021	Interim Stmt Charge AT-D PC CHG2115440B3Z CH G211	03 JUN 2021	-105		2,059,443.00
08 JUN 2021	Inward Cheque D CHQ35 AT-DPC CHQ No. 00003 5 KES	08 JUN 2021	-82,500.00		1,996,943.00
08 JUN 2021	Inward Cheque D CHQ36 AT-DPC CHQ No. 00003 6 KES	08 JUN 2021	-80,800.00		1,916,143.00
08 JUN 2021	Cash Withdrawal CHQ37 ABDP ANNUAL REVIEW WORKSHO	08 JUN 2021	-736,400.00		1,179,743.00
14 JUN 2021	Inward Cheque D CHQ38 AT-DPC CHQ No. 00003 8 KES	14 JUN 2021	-4,900.00		1,174,843.00
21 JUN 2021	INHouse CHQ000039 AT -DPC MILLICENT WANJ I RU MANI	21 JUN 2021	-50,000.00		1,124,843.00
22 JUN 2021	Tax Amount Due AT-DPC CHG21173NTDSF CHG 21173NTD	22 JUN 2021	-21		1,124,822.00
22 JUN 2021	Interim Stmt Charge AT-D PC CHG21173NTDSF C HG211	22 JUN 2021	-105		1,124,717.00
23 JUN 2021	Inward Cheque D CHQ49 AT-DPC CHQ No. 00004 9 KES	23 JUN 2021	-239,856.00		884,861.00
23 JUN 2021	Inward Cheque D CHQ41 AT-DPC CHQ No. 00004 1 KES	23 JUN 2021	-32,500.00		852,361.00
23 JUN 2021	Inward Cheque D CHQ40 AT-DPC CHQ No. 00004 0 KES	23 JUN 2021	-60,000.00		802,361.00
23 JUN 2021	Inward Cheque D CHQ42 AT-DPC CHQ No. 00004 2 KES	23 JUN 2021	-186,350.00		616,011.00
23 JUN 2021	INHouse CHQ000046 AT-DPC Utility Payments Acc oun	23 JUN 2021	-1,680.00		614,331.00
23 JUN 2021	INHouse CHQ000043 AT -DPC MILLICENT WANJ I RU MANI	23 JUN 2021	-15,300.00		599,031.00
24 JUN 2021	Inward Cheque D CHQ45 AT-DPC CHQ No. 00004 5 KES	24 JUN 2021	-98,320.00		500,711.00
24 JUN 2021	Inward Cheque D CHQ47 AT-DPC CHQ No. 00004 7 KES	24 JUN 2021	-402,423.00		98,288.00
24 JUN 2021	INHouse CHQ000048 AT-DPC Utility Payments Acc oun	24 JUN 2021	-6,877.00		91,411.00
24 JUN 2021	INHouse CHQ000050 AT-DPC Utility Payments Acc oun	24 JUN 2021	-4,099.00		87,312.00
02 JUL 2021	Tax Amount Due AT-DPC CHG21183BTRKH CHG 21183BTR	02 JUL 2021	-21		87,291.00
02 JUL 2021	Interim Stmt Charge AT-D PC CHG21183BTRKH C HG211	02 JUL 2021	-105		87,186.00
			=	=	=
			-1,972,383.00	0.00	87,186.00

BALANCE AT PERIOD E
ND

For: KCB BANK KENYA LTD.

Customer Experience

Account Statement

National Bank

A Subsidiary of KCB Group PLC

Busia County Abdp
 Programme Account
 Busia
 5 0400
 Kenya
 Ken



Branch Name: : Busia
 Account Number: : 01071227451400
 Acct Type: : Current Accounts
 Government
 Currency: : KES
 Statement Period: : 18-Jun-21 to 30-Jun-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
18-Jun-21	18-Jun-21	Cheque Item deposit 000049	324,000.00	0.00	991,245.93
18-Jun-21	18-Jun-21	Cheque Item deposit 000048	991,200.00	0.00	45.93
28-Jun-21	28-Jun-21	FUNDS FROM ABDP NYERI TRANSFER	0.00	2,934,050.00	2,934,095.93
Total Value			1,315,200.00	2,934,050.00	

Cleared Balance as at: 02-JUL-21 2,934,095.93
Effect not Cleared: 02-JUL-21 0
Book Balance as at: 02-JUL-21 2,934,095.93

----- End Of Adhoc Statement -----

Please call our 24-hour Contact Centre on +254 703 088900 or +254 732 118900, or email us at customercare@nationalbank.co.ke if you have any queries.

REPUBLIC OF KENYA
 AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME
 KAJIADO COUNTY
 BANK RECONCILIATION STATEMENT
 AS AT 30.6. 2021
 ACCOUNT NO. 1275100864

	KSHS
Balance as per Bank Certificate	34,140.00
Less	
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	32,959.00
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	1,181.00

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

Signature  Designation Accountant DATE: 30/6/21

1. Payments in Cash Book not yet recorded in Bank Statement

	Date	Chq.No	Payee	Amount
	03.02.21	9	VAT	926.00
	13-May-21	22	VAT	1,852.00
	17-May-21	24	VAT	2,850.00
	19-May-21	27	VAT	1,852.00
	31-May-21	33	VAT	2,158.00

	31-May-21	34	VAT	3,390.00
	10-Jun-21	36	VAT	2,473.00
	10-Jun-21	38	VAT	7,171.00
	11-Jun-21	40	VAT	1,852.00
	18-Jun-21	47	VAT	1,852.00
	18-Jun-21	51	VAT	3,138.00
	18-Jun-21	53	VAT	1,734.00
	6/25/2021	57	VAT	1,711
Sub-Total				32,959.00

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

1	Date	Particulars	Amount
Sub-Total			

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

Date	Particulars	Amount

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

Date	Payee	Amount
Sub Total		-

**AQUACULTURE BUSINESS DEVELOPMENT
PROGRAMME (KAJADO)
30 JUN 2021
DESIGNATED ACCOUNTANT
Sign: *[Signature]***

**AQUACULTURE BUSINESS DEVELOPMENT
PROGRAMME (KAJADO)
30 JUN 2021
Sign: *[Signature]*
COUNTY PROGRAMME COORDINATOR**

**AQUACULTURE BUSINESS DEVELOPMENT
PROGRAMME (KAJADO)
30 JUN 2021
COUNTY PROGRAMME COORDINATOR**

6/30/2021

KCB ACCT STMT ONLINE DETAILS

22 JUN 2021	INHouse CHQ000052 AT-DPC BLUJELING COMPANY LIMIT	22 JUN 2021	-98,866.00	235,169.00
23 JUN 2021	Tax Amount Due JACKSON SAMPERU AT-KAJDO TT21174N	23 JUN 2021	-40.00	235,129.00
23 JUN 2021	Cash Withdrawal Charge JACKSON SAMPERU AT-KAJDO	23 JUN 2021	-200.00	234,929.00
23 JUN 2021	Cash Withdrawal CHQ000055 JACKSON SAMPERU AT-KAJ	23 JUN 2021	-105,000.00	129,929.00
25 JUN 2021	INHouse CHQ000056 AT-DPC JOSHUA ARON OGOLA FT21	25 JUN 2021	-95,789.00	34,140.00

BALANCE AT PERIOD END:

-2,856,104.00 2,876,406.00 34,140.00

FOR: KCB BANK KENYA LTD.

Manager SOC
KAJIADO



**AQUACULTURE BUSINESS DEVELOPMENT PROGRAM
HOMABAY COUNTY GOVERNMENT
BANK RECONCILIATION STATEMENT
A/C NO. 1265492328**

AS AT 30TH JUNE, 2021

	DETAILS	CHEQUE NO.	AMOUNT (KSHS)
	BALANCE AS PER BANK CERTIFICATE		2,119,534
ADD:	UNPRESENTED CHEQUE		-
	RECEIPT IN BANK STATEMENT NOT POSTED IN CASH BOOK		-
			2,119,534
LESS:	PAYMENT IN BANK STATEMENT NOT POSTED IN CASH BOOK		-
	RECEIPT IN CASH BOOK NOT RECORDED IN BANK STATEMENT		-
	BALANCE AS PER THE CASH BOOK		2,119,534
TABLE 1			
UNPRESENTED CHEQUES			
1			-
2			-
		TOTAL	-
TABLE 2			
RECEIPTS IN BANK STATEMENT NOT POSTED IN CASH BOOK			
1	Bank charges		-
2			-
		TOTAL	-
TABLE 3			
PAYMENT IN BANK STATEMENT NOT POSTED IN CASH BOOK			
1			-
2			-
		TOTAL	-
TABLE 4			
RECEIPTS IN CASH BOOK NOT RECORDED IN BANK STATEMENT			
1			-
2			-
		TOTAL	-

Prepared by: VERA ODHIAMBO

Sign: *[Signature]*

Date: 6.10.2021

Approved by: *MICHAEL D. OMUNDU*

Sign: *[Signature]*

Date:





Account Statement

Date: 06/07/2021 16:16:56

Account: 1265492328

Account Name: HOMABAY COUNTY AQUACULTURE BDP

Available Balance: KES 2,119,534.00

Period: Last Month

Balance At Period Start: 443,791.00

Balance At Period End: 2,119,534.00

Total Money In: 2,482,664.00

Total Money Out: -806,921.00

Transaction Date	Value Date	Transaction Details	Money Out	Money In	Ledger Balance	Bank Reference Number
01.06.2021	01.06.2021	BALANCE B/FWD	0	0	443,791.00	
08.06.2021	08.06.2021	Inward SWIFT Pa AT-DPC AQUACULTURE BUS TRANSFER	0.00	2,382,664.00	2,826,455.00	FT21159HCF59
10.06.2021	10.06.2021	Cash Withdrawal CHQ109 vVERA AOKO ODHIAMBO AT-HB	-71,500.00	0.00	2,754,955.00	TT21161828PG
11.06.2021	11.06.2021	Inward Cheque D CHQ107 AT-DPC CHQ No. 000107 KES	-161,000.00	0.00	2,593,955.00	FT211628ZD9S
11.06.2021	11.06.2021	Inward Cheque D CHQ110 AT-DPC CHQ No. 000110 KES	-24,000.00	0.00	2,569,955.00	FT21162QC6CY

11.06.2021	11.06.2021	INHouse CHQ000106 AT-DPC KEVIN OUKO OCHIENG FT2	-100,000.00	0.00	2,469,955.00	FT21161TJVF9
22.06.2021	22.06.2021	Inward Cheque D CHQ108 AT-DPC CHQ No. 000108 KES	-8,772.00	0.00	2,461,183.00	FT211730MHTQ
23.06.2021	23.06.2021	INHouse CHQ000115 AT-DPC ZACHARIY OREKO WINAMF	-100,000.00	0.00	2,361,183.00	FT21174STKHN
23.06.2021	23.06.2021	INHouse AT-DPC Unpaid 115 FT21174STKHN BANK FT21	0.00	100,000.00	2,461,183.00	FT211742K0P7
23.06.2021	23.06.2021	Unpaid Item cha AT-DPC Unpay Chrg CHQ-115 FT211	-3,600.00	0.00	2,457,583.00	FT21174DCLW0
24.06.2021	24.06.2021	Inward Cheque D CHQ112 AT-DPC CHQ No. 000112 KES	-11,600.00	0.00	2,445,983.00	FT21175MX0ZR
24.06.2021	24.06.2021	Inward Cheque D CHQ114 AT-DPC CHQ No. 000114 KES	-45,000.00	0.00	2,400,983.00	FT211754312L
24.06.2021	24.06.2021	Transfer AT-HBAY CHQ115 CHQ115 ZACHARIY OREKO WI	-100,000.00	0.00	2,300,983.00	FT2117510N03
25.06.2021	25.06.2021	Inward Cheque D CHQ111 AT-DPC CHQ No. 000111 KES	-84,000.00	0.00	2,216,983.00	FT21176120F7
25.06.2021	25.06.2021	INHouse CHQ000113 AT-DPC ANDY AND LIAMY TIMELY	-40,600.00	0.00	2,176,383.00	FT21176JFBPF
28.06.2021	28.06.2021	Inward Cheque D CHQ116 AT-DPC CHQ No. 000116 KES	-43,150.00	0.00	2,133,233.00	FT21179XKKBQ8
29.06.2021	29.06.2021	Inward Cheque D CHQ117 AT-DPC CHQ No. 000117 KES	-13,699.00	0.00	2,119,534.00	FT21180P7BM5

BANK RECONCILIATION

As at 30th June 2021 Kiambu County ADBP Fund A/C-1275488684

Balance as per bank certificate **459,553.00**

Less-

- 1 Payments in cash book not yet recorded in bank statement(unpresented cheques) 185,831.00
- 2 Receipts in bank statements 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

273,722.00

I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct

Programme coordinator

.....
Signature

Programme Accountant
Designation



2. receipts in the Bank statement not yet recorded in the cash book

Date	Amount
Total	

1. Payments in the cash book not yet recorded in bank statement
(Unpresented cheques)

Chq	Date	Payee	Amount
CHQ 086	28/06/2021	Kenya Power	1,323.00
CHQ091	29/06/2021	Samuel Njoroge Karanja	159,000.00
CHQ 089	29/06/2021	Thika Water	470.00
CHQ 090	29/06/2021	Kiambu water	25,038.00
Total			185,831.00

4. receipts in the Cash book not yet not yet recorded in the bank statement

Date	Amount
Total	

3. Payments in the bank statement not yet recorded in the cash book

Chq	Date	Details	Amt
Total			-



1 July 2021
10:57:35

ACCOUNT STATEMENT

Customer:

Account: 1275488684 KIAMBU ABDP PROGRAMME ACCOUNT

Product Name: Local Government

Statement Period: 01 JAN 2021 -

Balance at Period Start 2,706,800.00 KES Balance at Period End: 461,030.00

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JAN 2021	BALANCE B/FWD	01 JAN 2021			2,706,800.00
07 JAN 2021	TaxPmt AT-THIKA P0514 19232D 20202100000607 33-KIA	07 JAN 2021	-2,539.00		2,704,261.00
07 JAN 2021	TaxPmt AT-THIKA P0514 19232D 20202000031786 05-KIA	07 JAN 2021	-1,316.00		2,702,945.00
07 JAN 2021	TaxPmt AT-THIKA P0514 19232D 20202000031785 19-KIA	07 JAN 2021	-2,088.00		2,700,857.00
20 JAN 2021	Ag Dpst SZ17Y9E5Z6MK JOHN DEP 999999 FT21 0202JT9	20 JAN 2021		7,040.00	2,707,897.00
23 JAN 2021	Transfer AT-THIKA CHQ0 00036 KIAMBU ABDP AL LOWANC	23 JAN 2021	-281,400.00		2,426,497.00
17 FEB 2021	Transfer AT-THIKA CHQ 000036 CPC CENTRALIZ ED SA	17 FEB 2021	-486,700.00		1,939,797.00
18 FEB 2021	Transfer AT-THIKA CHQ 000037 CPC CENTRALIZ ED SA	18 FEB 2021	-142,150.00		1,797,647.00
25 FEB 2021	Cash Deposit JOHNSON MUNENE MUTHEE AT-T HIKA TT21	25 FEB 2021		1,600.00	1,799,247.00
25 FEB 2021	Cash Deposit PAUL MAK UMI AT-THIKA TT21056T JH7J	25 FEB 2021		4,350.00	1,803,597.00
25 FEB 2021	Cash Deposit LUCY WAN GUI AT-THIKA TT21056F VXB7	25 FEB 2021		19,700.00	1,823,297.00
26 FEB 2021	Cash Deposit MILKAH G ATHONI MBUTHIA AT-T HIKA TT2	26 FEB 2021		4,600.00	1,827,897.00
26 FEB 2021	Cash Deposit JOSEPH M ACHARIA AT-THIKA TT2 10578LQ	26 FEB 2021		10,650.00	1,838,547.00
01 MAR 2021	Ag Dpst SZS72F62HXZJ NJOROG SAMUEL 999 999 FT210	01 MAR 2021		1,250.00	1,839,797.00
01 MAR 2021	Cash Deposit KIKUIYU A BDP COORDINATOR AT -KKYU TT	01 MAR 2021		5,650.00	1,845,447.00
01 MAR 2021	Ag Dpst SZP72GJUZY7 TIMOTHY MURORI NGU MI DEP 99	01 MAR 2021		2,000.00	1,847,447.00
01 MAR 2021	Cash Deposit SARA KAR IUKI AT-KKYU TT210608 H6K9	01 MAR 2021		3,210.00	1,850,657.00
02 MAR 2021	Cash Deposit borCAS MB UGUA AT-NJORO TT210 61CDTTN	02 MAR 2021		31,500.00	1,882,157.00
02 MAR 2021	Cash Deposit STELLA W ANDERA AT-KKYU TT21 061832WY	02 MAR 2021		300.00	1,882,457.00
02 MAR 2021	Cash Deposit SAPHINA K IROP AT-MOIAV TT2106 1DQ73S	02 MAR 2021		2,250.00	1,884,707.00
04 MAR 2021	INHouse CHQ000041 AT- DPC Utility Payments Acc oun	04 MAR 2021	-2,265.00		1,882,442.00
04 MAR 2021	INHouse CHQ000039 AT- DPC Utility Payments Acc oun	04 MAR 2021	-1,600.00		1,880,842.00
04 MAR 2021	INHouse CHQ000047 AT- DPC Utility Payments Acc oun	04 MAR 2021	-1,047.00		1,879,795.00
04 MAR 2021	INHouse CHQ000045 AT- DPC Utility Payments Acc oun	04 MAR 2021	-1,335.00		1,878,460.00



1 July 2021
10:57:35

04 MAR 2021	INHouse CHQ000043 AT- DPC Utility Payments Acc oun	04 MAR 2021	-1,225.00	1,877,235.00
05 MAR 2021	Ag Dpst SZA72PW4FVL Q PETER K MUGWERU PETER K 999	05 MAR 2021	4,348.00	1,881,583.00
05 MAR 2021	Ag Dpst SZ872P1L4PN1 PETER K MUGWERU PE TEP K 999	05 MAR 2021	402.00	1,881,985.00
05 MAR 2021	Ag Dpst SZE72P3NJYQ4 SUSAN AUMA SUSAN 9 99999 FT2	05 MAR 2021	22,450.00	1,904,435.00
06 MAR 2021	INHouse CHQ000038 AT -DPC CASCADE COMPA NY LIMITE	06 MAR 2021	-91,200.00	1,813,235.00
06 MAR 2021	INHouse CHQ000040 AT- DPC TERRACOTA PLAC E COMPAN	06 MAR 2021	-129,055.00	1,684,180.00
06 MAR 2021	INHouse CHQ000044 AT -DPC CASCADE COMPA NY LIMITE	06 MAR 2021	-76,065.00	1,608,115.00
08 MAR 2021	Inward Cheque D CHQ46 AT-DPC CHQ No. 00004 6 KES	08 MAR 2021	-59,673.00	1,548,442.00
10 MAR 2021	Ag Dpst T000740845598 JOHN 999999 FT21069B WB9N	10 MAR 2021	19,000.00	1,567,442.00
10 MAR 2021	INHouse CHQ000049 AT -DPC CASCADE COMPA NY LIMITE	10 MAR 2021	-39,310.00	1,528,132.00
12 MAR 2021	Inward Cheque D CHQ42 AT-DPC CHQ No. 00004 2 KES	12 MAR 2021	-69,775.00	1,458,357.00
16 MAR 2021	Salary Payment AT-THIK A CHQ 000054 MDC2107 51436	16 MAR 2021	-378,900.00	1,079,457.00
16 MAR 2021	Transfer AT-THIKA CHQ 000055 CPC CENTRALIZ ED SA	16 MAR 2021	-480,200.00	599,257.00
22 MAR 2021	Transfer AT-THIKA CHQ 000056 CPC CENTRALIZ ED SA	22 MAR 2021	-202,650.00	396,607.00
23 MAR 2021	INHouse CHQ000048 AT- DPC Utility Payments Acc oun	23 MAR 2021	-690.00	395,917.00
23 MAR 2021	Inward SWIFT Pa AT-DP C AQUACULTURE BUS P.O BOX 9	18 MAR 2021	3,191,128.00	3,587,045.00
25 MAR 2021	INHouse CHQ000053 AT- DPC Utility Payments Acc oun	25 MAR 2021	-294.00	3,586,751.00
25 MAR 2021	Transfer AT-THIKA CHQ 000057 CPC CENTRALIZ ED SA	25 MAR 2021	-86,400.00	3,500,351.00
16 APR 2021	Inward Cheque D CHQ51 AT-DPC CHQ No. 00005 1 KES	16 APR 2021	-16,706.00	3,483,645.00
21 APR 2021	Transfer AT-THIKA CHQ NO.58 CHQNO.58 CPC CENTRALI	21 APR 2021	-30,000.00	3,453,645.00
29 APR 2021	Ag Dpst SZU75R7P6UT0 IRENE KOIGI DEPO 999 999 FT2	29 APR 2021	3,900.00	3,457,545.00
29 APR 2021	Transfer AT-THIKA CHQ NO.59 CHQ NO.59 CPC CENTRA	29 APR 2021	-288,813.00	3,168,732.00
30 APR 2021	Ag Dpst SZ175UP52F6Q IRENE KOIGI DEP 99999 9 FT21	30 APR 2021	3,400.00	3,172,132.00
04 MAY 2021	Ag Dpst SQZ752ZS3CEM SAMUEL DEP 999999 F T21124Y6	04 MAY 2021	230.00	3,172,362.00
06 MAY 2021	Ag Dpst SZY756WM3JZK SAMUEL NJOROG DE P 999999 F	06 MAY 2021	1,000.00	3,173,362.00
12 MAY 2021	INHouse CHQ000065 AT -DPC TASS ENTERPRIS ES LIMIT	12 MAY 2021	-164,628.00	3,008,734.00



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13 MAY 2021	Transfer AT-THIKA CHQ NO.64 CHQ NO.64 CPC CENTRA	13 MAY 2021	-380,200.00		2,628,534.00
18 MAY 2021	Transfer AT-THIKA CHQ NO.66 CPC CENTRALIZ ED SAL	18 MAY 2021	-232,700.00		2,395,834.00
18 MAY 2021	Ag Dpst T000769327168 LUCIA OUMA 999999 FT 21138X	18 MAY 2021		18,600.00	2,414,434.00
19 MAY 2021	Transfer AT-THIKA CHQ NO.67 CPC CENTRALIZ ED SAL	19 MAY 2021	-374,000.00		2,040,434.00
31 MAY 2021	INHouse CHQ000069 AT-DPC PENSERS CATERE RS &EVEN	31 MAY 2021	-417,181.00		1,623,253.00
02 JUN 2021	INHouse CHQ000070 AT-DPC Utility Payments Account	02 JUN 2021	-7,319.00		1,615,934.00
02 JUN 2021	Cheque CHQ000073 AT-THIKA KIAMBU ABDP PAYMENT CP	02 JUN 2021	-202,550.00		1,413,384.00
03 JUN 2021	Ag Dpst SZW77QQ7FGQ 9 JOSEPH MACHARIA DEP 999999	03 JUN 2021		8,500.00	1,421,884.00
11 JUN 2021	Ag Dpst SZU77652AJJ7 BENARD KAMAU DEP 999999 FT2	11 JUN 2021		1,550.00	1,423,434.00
15 JUN 2021	Ag Dpst T000780689476 SAPHINA 999999 FT211666N31	15 JUN 2021		13,000.00	1,436,434.00
15 JUN 2021	Ag Dpst T000780690527 JOHNSON 999999 FT211666FB4K	15 JUN 2021		1,750.00	1,438,184.00
15 JUN 2021	Ag Dpst T000780691431 PENINAH 999999 FT211661GN1	15 JUN 2021		600.00	1,438,784.00
16 JUN 2021	Ag Dpst T000780806664 JOSEPH MACHARIA 999999 FT2	16 JUN 2021		300.00	1,439,084.00
17 JUN 2021	INHouse CHQ000075 AT-DPC KPLC THIKA COLLECTION	17 JUN 2021	-2,934.00		1,436,150.00
18 JUN 2021	Inward Cheque D CHQ74 AT-DPC CHQ No. 000074 KES	18 JUN 2021	-6,547.00		1,429,603.00
22 JUN 2021	Salary Payment AT-THIKA CHQ000077 MDC2117325272	22 JUN 2021	-397,100.00		1,032,503.00
22 JUN 2021	Salary Payment AT-THIKA CHQ000076 MDC2117325272	22 JUN 2021	-673,000.00		359,503.00
24 JUN 2021	Inward SWIFT Pa AT-DPC AQUACULTURE BUS FUNDS TRA	21 JUN 2021		2,428,593.00	2,788,096.00
24 JUN 2021	INHouse CHQ000083 AT-DPC ELITE EMERALDS LIMITED	24 JUN 2021	-823,650.00		1,964,446.00
24 JUN 2021	INHouse CHQ000082 AT-DPC Utility Payments Account	24 JUN 2021	-1,638.00		1,962,808.00
24 JUN 2021	INHouse CHQ000084 AT-DPC Utility Payments Account	24 JUN 2021	-14,450.00		1,948,358.00
24 JUN 2021	Salary Payment AT-THIKA CHQ000078 MDC2117525865	24 JUN 2021	-250,400.00		1,697,958.00
24 JUN 2021	Salary Payment AT-THIKA CHQ000085 MDC2117525865	24 JUN 2021	-862,375.00		835,583.00
24 JUN 2021	INHouse CHQ000081 AT-DPC CASCADE COMPANY LIMITE	24 JUN 2021	-93,362.00		742,221.00
28 JUN 2021	Ag Dpst SZ6785TGVAE3 DEPOSIT PHILIS NGANGA 999999	28 JUN 2021		8,800.00	751,021.00
28 JUN 2021	Ag Dpst SZU785TJNPEC NGANGA PHILIS 999999 FT2117	28 JUN 2021		550.00	751,571.00



1 July 2021
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29 JUN 2021	Ag Dpst SZY7865RPU3W DEPOSIT PHYLLIS NGA NGA 99999	29 JUN 2021		1,000.00	752,571.00
29 JUN 2021	Ag Dpst T000785799820 PAUL MAKUMI 999999 F T21180	29 JUN 2021		4,600.00	757,171.00
30 JUN 2021	Ag Dpst SZS78860L4U0 NJOROGE SAMUEL 999 999 FT211	30 JUN 2021		7,150.00	764,321.00
30 JUN 2021	Ag Dpst SZW7887A95W8 WAITHIRA DORCAS 99 9999 FT21	30 JUN 2021		50.00	764,371.00
30 JUN 2021	Ag Dpst T000786301512 PETER MUGWERU 9999 99 FT211	30 JUN 2021		1,500.00	765,871.00
30 JUN 2021	Transfer AT-THIKA CHQ NO.88 CPC CENTRALIZ ED SAL	30 JUN 2021	-341,468.00		424,403.00
30 JUN 2021	Cash Deposit STELLA A UMA WANDERA AT-KKY U TT21181	30 JUN 2021		2,100.00	426,503.00
30 JUN 2021	Ag Dpst SZR789UKLHL7 DEP BENARD MUCHIRI KIBITHE	30 JUN 2021		800.00	427,303.00
30 JUN 2021	Ag Dpst SZ8789UNRQJQ DEP BENARD MUCHIRI KIBITHE	30 JUN 2021		50.00	427,353.00
30 JUN 2021	Ag Dpst SZJ789UU46FY DEP LUCY WANGUI KA RACHU 999	30 JUN 2021		32,200.00	459,553.00
01 JUL 2021	INHouse CHQ000086 AT -DPC KPLC THIKA COLL ECTION	01 JUL 2021	-1,323.00		458,230.00
01 JUL 2021	Ag Dpst T000786729213 PENINA NYAMBURA NJ ENGA 999	01 JUL 2021		2,800.00	461,030.00
			=====	=====	=====
			=	=	=
	BALANCE AT PERIOD E ND:		-8,120,221.00	5,874,451.00	461,030.00

COUNTY GOVERNMENT OF KAKAMEGA				
K.C.B IFAD (ABDP) AC -1267506172				
BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2021				
	30th June 2021	Station	Kakamega	
		Shs.	Shs.	Shs.
Balance as per bank certificate				4,981,394.85
Less-				
1. Payments in cash book not yet recorded in bank statement(unrepresented cheque)		912,370.80		
2. Receipts in bank statement not yet recorded in cash book		-	912,370.80	
Add-				
3. payments in bank statement not yet recorded in cash book		141,354.98		
4. Receipts in cash book not yet recorded in bank statement		-	141,354.98	
	Balance as per Cash Book			4,210,379.03
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	Designation	Date	
1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				
DATE	DESCRIPTION/PAYEE	CHEQUE NO.	AMOUNT Kes	
			-	
TOTAL			-	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				
DATE	DESCRIPTION	CHEQUE NO.	AMOUNT Kes	
		Total		
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				
DATE	DESCRIPTION	CHEQUE NO.	AMOUNT Kes	
TOTAL				
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
DATE	DESCRIPTION	AMOUNT Kes		
TOTAL				
Prepared by: Isaac Mukabwa Sign: <i>Isaac</i>				
Certified by: Norman Munala, CPC Sign: <i>CS1</i>				





1 July 2021
14:31:59

ACCOUNT STATEMENT

Customer: 1267506172 KAK .CTY OPER. ACC.IFAD AQUC(ABDP)
Product Name: Local Government
Statement Period: 01 JUN 2021 -

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2021	BALANCE B/FWD	01 JUN 2021			840,800.85
02 JUN 2021	Tax Amount Due AT-DPC CHG21153RMS8W CHG 21153RMS	02 JUN 2021	-21		840,779.85
02 JUN 2021	Interim Stmt Charge AT-D PC CHG21153RMS8W C HG211	02 JUN 2021	-105		840,674.85
07 JUN 2021	Payment AT-KKMG EX CESS DR MDC21158238 40	08 JUN 2021	-50.00		840,624.85
08 JUN 2021	Inward SWIFT Pa AT-DP C AQUACULTURE BUS TRANSFER	08 JUN 2021		4,345,450.00	5,186,074.85
10 JUN 2021	Ag Dpst SZT774X3HKKE SUSAN ODINGA 217145 36 99999	10 JUN 2021		11,200.00	5,197,274.85
12 JUN 2021	Tax Amount Due AT-DPC CHG211636ZH11 CHG2 11636ZH	12 JUN 2021	-84		5,197,190.85
12 JUN 2021	Interim Stmt Charge AT-D PC CHG211636ZH11 CH G211	12 JUN 2021	-420		5,196,770.85
15 JUN 2021	Transfer AT-KKMG LTR DD 14/06/21 DIRECT PO STIN	15 JUN 2021	-215,250.00		4,981,520.85
01 JUL 2021	Tax Amount Due AT-DPC CHG21182077HL CHG2 1182077	01 JUL 2021	-21		4,981,499.85
01 JUL 2021	Interim Stmt Charge AT-D PC CHG21182077HL CH G211	01 JUL 2021	-105		4,981,394.85
			=====	=====	=====
			=	=	=
	BALANCE AT PERIOD E		-216,056.00	4,356,650.00	4,981,394.85
	ND:				



MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
 STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
 AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME

KISII COUNTY ABDP		
BANK RECONCILIATION STATEMENT		
AS AT 30 TH JUNE 2021		
Bank certificate balance as at 30 th June 2021		1,531,106.00
Less	Unpresented cheques	
	Electricity	40,000.00
	Jassy Motor Vehicle	206,379.00
	VAT of Jasy Motor Vehicle	3,621.00
	Vickyeli solutions	815,690.00
	VAT of Vickyeli solution	14,310.00
	Water bills(GWASCO)	85,717.00
	VAT Vinotrazy Agencies	1,172.00
	VAT Estamard solution	4,131.00
	VAT Halton Enterprises LTD	6,862.00
	VAT Patch Magnum	5,259.00
	VAT Mavenyar Solutions	5,172.00
	Postal cooperations	9,450.00
Total unpresented cheques		1,197,763.00
Balance as per the cashbook		333,343.00
Prepared by Naom Mwagi Designat		
Certified by Samson Machera CPC		

ACCOUNTANT
ABDP - KISII COUNTY
30 JUN 2021
 Signature: [Signature]
 P. O. Box 700 - 40200, KISII

Signature: [Signature]
 COUNTY PROGRAMME CO-ORDINATOR
 30 JUN 2021

	ABDP - KISumu
	30 JUN 2021
	Sign:.....
Approved by DR. AO Mokaya Chief Officer Fisheries	Date: P.O. Box 700-40200, KISumu
	KISumu COUNTY GOVERNMENT
	A.T.P. & V.S.
	30 JUN 2021
	Sign:.....
	CHIEF OFFICER
	FISHERIES, LIVESTOCK & VETERINARY SERVICES

Account Statement



A Subsidiary of KCB Group PLC

Kisii County Abdp
4550
4 0200
Kisii
Ken

Branch Name: : Kisii
Account Number: : 01071224387600
Acct Type: : Current Accounts
Government
Currency: : KES
Statement Period: : 01-Jun-21 to 01-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
07-Jun-21	07-Jun-21	INWARD CLEARING CHEQUE : 000053	66,828.00	0.00	570,360.00
07-Jun-21	07-Jun-21	INWARD CLEARING CHEQUE : 000051	294,828.00	0.00	275,532.00
09-Jun-21	09-Jun-21	FUNDS TRANSFER FROM AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME	0.00	3,210,212.00	3,485,744.00
14-Jun-21	14-Jun-21	INWARD CLEARING CHEQUE : 000055	235,469.00	0.00	3,250,275.00
24-Jun-21	24-Jun-21	Cheque Item deposit 000059	135,600.00	0.00	3,114,675.00
24-Jun-21	24-Jun-21	Cheque Item deposit 000060	124,040.00	0.00	2,990,635.00
24-Jun-21	24-Jun-21	Cheque Item deposit 000058	720,000.00	0.00	2,270,635.00
25-Jun-21	25-Jun-21	INWARD CLEARING CHEQUE : 000061	739,529.00	0.00	1,531,106.00
Total Value			2,316,294.00	3,210,212.00	

Cleared Balance as at:	01-JUL-21	1,531,106
Effect not Cleared:	01-JUL-21	0
Book Balance as at:	01-JUL-21	1,531,106

----- End Of Adhoc Statement -----

Please call our 24-hour Contact Centre on +254 703 088900 or +254 732 118900, or email us at customercare@nationalbank.co.ke if you have any queries.

00025	12/10/20	COMM OF VAT	3,860.00	
00028	18/12/2020	COMM OF VAT	3,763.00	
00073	05/04/21	COMM OF VAT	580.00	
00090	21/06/2021	COMM OF VAT	6,767.00	
00092	21/06/2021	COMM OF VAT	5,663.00	
000101	30/06/2021	PAUL KARIMI	12,600.00	
000102	30/06/2021	PAUL KARIMI	23,400.00	
000103	30/06/2021	PAUL KARIMI	12,600.00	
000105	30/06/2021	MILTON NYINGI	41,600.00	
000106	30/06/2021	JANE NJOKI	41,700.00	
000107	30/06/2021	MILTON NYINGI	41,600.00	
000108	30/6/2021	JANIAN ENTERPRIS	410,479.00	
000109	30/06/2021	PATRICK KIBUCHI	12,600.00	
000110	30/06/2021	ANN NYAGUTHII	40,500.00	
000111	30/06/2021	ESTHER WANJIRU	126,400.00	
000112	30/06/2021	TOYOTA KENYA	17,356.00	
000113	30/06/2021	COMM OF VAT	304.00	
		TOTAL	801,772.00	

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
BANK CHARGE B/D			
BANK CHARGE FOR THE MONTH			
TOTAL			

GKP(L)



1 July 2021
11:38:10

ACCOUNT STATEMENT

Customer: 1265975272 KIRINYAGA ABDP ACCOUNT
Product Name: Local Government
Statement Period: 01 JUN 2021 - 31 JUN 2021

Balance at Period Start 3,199,095.00 KES Balance at Period End: 906,865.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2021	BALANCE B/FWD	01 JUN 2021			3,199,095.00
04 JUN 2021	INHouse CHQ000082 AT -DPC PAUL KARIMI KAR ANI FT2	04 JUN 2021	-171,800.00		3,027,295.00
05 JUN 2021	INHouse CHQ000078 AT- DPC ELIJAH MAINA KAR ANJA F	05 JUN 2021	-90,500.00		2,936,795.00
05 JUN 2021	INHouse CHQ000079 AT- DPC ESTHER WANJIRU KINYUA	05 JUN 2021	-190,350.00		2,746,445.00
05 JUN 2021	INHouse CHQ000077 AT- DPC PATRICK KIBUCHI WANDET	05 JUN 2021	-77,300.00		2,669,145.00
07 JUN 2021	INHouse CHQ000081 AT- DPC MILTON WACHIRA NYINGI	07 JUN 2021	-92,800.00		2,576,345.00
07 JUN 2021	INHouse CHQ000080 AT -DPC JAMES MAINA MW ANGI FT2	07 JUN 2021	-124,950.00		2,451,395.00
09 JUN 2021	Tax Amount Due AT-KRG YA CHQ 1265975272.000 0002	04 JUN 2021	-160		2,451,235.00
09 JUN 2021	Stamp Duty AT-KRGYA C HQ.1265975272.0000002	04 JUN 2021	-250		2,450,985.00
09 JUN 2021	Cost of Cheque Book AT- KRGYA CHQ.126597527 2 000	04 JUN 2021	-800		2,450,185.00
22 JUN 2021	INHouse CHQ000083 AT- DPC MILTON WACHIRA NYINGI	22 JUN 2021	-46,400.00		2,403,785.00
23 JUN 2021	INHouse CHQ000089 AT -DPC DACAWA VENTUR ES LIMITE	23 JUN 2021	-385,733.00		2,018,052.00
23 JUN 2021	INHouse CHQ000088 AT- DPC ANN NYAGUTHII KI MOTHO	23 JUN 2021	-119,550.00		1,898,502.00
23 JUN 2021	INHouse CHQ000087 AT -DPC PAUL KARIMI KAR ANI FT2	23 JUN 2021	-25,200.00		1,873,302.00
23 JUN 2021	INHouse CHQ000084 AT- DPC ELIJAH MAINA KAR ANJA F	23 JUN 2021	-25,200.00		1,848,102.00
23 JUN 2021	INHouse CHQ000086 AT- DPC HELLEN WANJIRU RUKENYA	23 JUN 2021	-27,800.00		1,820,302.00
24 JUN 2021	INHouse CHQ000091 AT- DPC ARREN-SPIRE VEN TURES F	24 JUN 2021	-322,837.00		1,497,465.00
25 JUN 2021	INHouse CHQ000085 AT -DPC JAMES MAINA MW ANGI FT2	25 JUN 2021	-30,400.00		1,467,065.00
26 JUN 2021	INHouse CHQ000093 AT- DPC ESTHER WANJIRU KINYUA	26 JUN 2021	-310,500.00		1,156,565.00
26 JUN 2021	INHouse CHQ000097 AT- DPC ANN NYAGUTHII KI MOTHO	26 JUN 2021	-55,000.00		1,101,565.00
26 JUN 2021	INHouse CHQ000096 AT- DPC ESTHER WANJIRU KINYUA	26 JUN 2021	-13,900.00		1,087,665.00
29 JUN 2021	INHouse CHQ000095 AT- DPC PATRICK KIBUCHI WANDET	29 JUN 2021	-23,400.00		1,064,265.00
29 JUN 2021	INHouse CHQ000094 AT- DPC PATRICK KIBUCHI WANDET	29 JUN 2021	-36,000.00		1,028,265.00
29 JUN 2021	INHouse CHQ000100 AT- DPC ELIJAH MAINA KAR ANJA F	29 JUN 2021	-12,600.00		1,015,665.00



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29 JUN 2021	INHouse CHQ000099 AT - DPC ELIJAH MAINA KAR ANJA F	29 JUN 2021	-23,400 00		992,265 00
29 JUN 2021	INHouse CHQ000098 AT DPC JAMES MAINA MW ANGI FT2	29 JUN 2021	-85,400 00		906,865 00
			-----	-----	-----
	BALANCE AT PERIOD E ND		-2,292,230 00	0 00	906,865 00

KISUMU ABDP PROGRAMME ACCOUNT

COUNTY GOVERNMENT OF KISUMU

ACCOUNT NO: 1275614418

BANK RECONCILIATION AS AT: 31st June, 2021

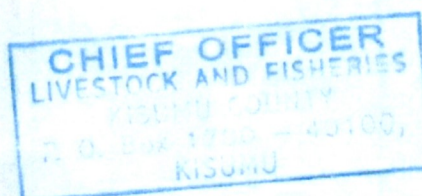
STATION: COUNTY HEADQUARTERS

	Amount -Kshs	Amount -Kshs	Amount -Kshs
Balances as per Bank Statement			857,522.00
Less:			
21. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)			15,337.00
22. Receipts in Bank Statement not yet Recorded in cash Book			
Add:			
23. Payments in Bank Statement not yet recorded in Cash Book			
24. Receipts in Cash Book not yet recorded in Bank Statement.			
Bank Balances as per Cash Book			842,185.00

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

SIGNATURE: 

DESIGNATION: CO. LIVESTOCK & FISHERIES



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

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Shs.	Cts.	No.	Date		Shs.	Cts.
000008	3/12/2020	COMM. DOM. TAX	5,173	00					
000031	21/4/2021	DOMESTIC TAX	10,164	00					
		TOTAL	15,377	00					

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

Date	Details	Amount	
		Shs.	Cts.

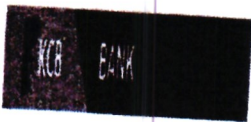
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Date	Details	Amount	
		Shs.	Cts.
	TOTAL	2,310	00

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

Date	Details	Amount	
		Shs.	Cts.

CHIEF OFFICER
LIVESTOCK AND FISHERIES
MUSUMU COUNTY
P.O. Box 200 - 40100
KISUMU



ACCOUNT STATEMENT

13 September 2021
10:21:48



Customer: 1275614418 KISUMU ABDP PROGRAMME ACCOUNT
Product Name: Local Government
Statement Period: 01 JUN 2021 - 30 JUN 2021

Balance at Period Start 4,077,461.00 KES Balance at Period End: 857,522.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2021	BALANCE B/FWD	01 JUN 2021			4,077,461.00
04 JUN 2021	Tax Amount Due AT-DPC CHG21155YFRLF CHG21155YFR	04 JUN 2021	-21		4,077,440.00
04 JUN 2021	Interim Stmt Charge AT-D PC CHG21155YFRLF CH G211	04 JUN 2021	-105		4,077,335.00
08 JUN 2021	Ag Dpat T000777619762 YAPLINE AWUOR 99999 9 FT211	08 JUN 2021		8,000.00	4,085,335.00
11 JUN 2021	Cash Withdrawal CHQ00 0050 LETECIA AWUOR ODHIAMBO	11 JUN 2021	-786,150.00		3,299,185.00
11 JUN 2021	INHouse CHQ000048 AT-DPC KENNETH KIGALU LUGA FT	11 JUN 2021	-766,000.00		2,533,185.00
16 JUN 2021	INHouse CHQ000045 AT-DPC MASENO UNIVERSITY KISU	16 JUN 2021	-255,086.00		2,278,099.00
28 JUN 2021	Inward Cheque D CHQ53 AT-DPC CHQ No. 00005 3 KES	28 JUN 2021	-255,517.00		2,022,582.00
28 JUN 2021	Inward Cheque D CHQ57 AT-DPC CHQ No. 00005 7 KES	28 JUN 2021	-353,695.00		1,668,887.00
28 JUN 2021	Inward Cheque D CHQ55 AT-DPC CHQ No. 00005 5 KES	28 JUN 2021	-693,434.00		975,453.00
29 JUN 2021	INHouse CHQ000051 AT-DPC MENYO MEDIA SERVICES F	29 JUN 2021	-117,931.00		857,522.00
BALANCE AT PERIOD END:			-3,227,939.00	8,000.00	857,522.00

FOR: KCB BANK KENYA LTD.
CUSTOMER SERVICE
KISUMU WEST

**AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME
MACHAKOS COUNTY
ACCOUNT NO: 01141854436500
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021**

					1,193,625.50
Balance as per Bank Statement					
Less:					
1)	Payments in Cash Book not Recorded in Bank Statement				225,315.00
2)	Receipts in Bank Statement not recorded in Cash book				
Add:					
3)	Payments in Bank Statement not yet recorded in Cash book-Bank Charges				
4)	Receipts in Cash book not recorded in Bank Statement				968,310.50
Balance as per Cash book					
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.					
	Name	Designation	Signature	Date	
Certified by	Eric Mili	Accountant CPE- ARDP Machakos		5/7/2021	
Approved by:	Stephen Muthira			5th July, 2021.	

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(UNPRESENTED CHEQUES)					
S/NO	DATE	Payee	CHQ	AMOUNT	
1	23-Jun-21	Machakos water & Sewarage Company	0064	24,034.00	
2	23-Jun-21	Kenya power & Lighting Company	0062	4,705.00	
3	23-Jun-21	Kenya power & Lighting Company	0063	7,261.00	
4	23-Jun-21	Machakos water & Sewarage Company	0057	45,315.00	
5	30-Jun-21	Holiday Guest house	0082	144,000.00	
				225,315.00	
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK					REMARKS
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	
RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT					
	DATE	PAYEE	CHQ NO/REF	AMOUNT	

Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 1 of 7

AQUACULTURE BUSINESS DEVELOPMENT PROG

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jul-20	Brought forward Balance					0.00
12-Oct-20	AQUACULTURE BUSINESS DEVELOPMENT PRTRANSFER FROM AQUACULTURE BUSI 3915395KES SW09912102000311	SVR	12-Oct-20		3,915,395.00	3,915,395.00 CR
19-Oct-20	1 BOOK OF 50 LEAVES	SVR	19-Oct-20	750.00		3,914,645.00 CR
19-Oct-20	1 BOOK OF 50 LEAVES	SVR	19-Oct-20	150.00		3,914,495.00 CR
19-Oct-20	1 BOOK OF 50 LEAVES	SVR	19-Oct-20	125.00		3,914,370.00 CR
19-Oct-20	COUNTER CHEQUE ERIC MILO 1926	BPWR	19-Oct-20	44,600.00		3,869,770.00 CR
19-Oct-20	STAMP DUTY PAYABLE	BPWR	19-Oct-20	2.50		3,869,767.50 CR
19-Oct-20	COMM_31 COUNTER CHQ	BPWR	19-Oct-20	497.50		3,869,270.00 CR
19-Oct-20	EXCISE DUTY	BPWR	19-Oct-20	99.50		3,869,170.50 CR
22-Oct-20	CHEQUE NO: 2 MOSES MWANGANGI WAMBUA 4185443650	BPWR	22-Oct-20	230,750.00		3,638,420.50 CR
13-Nov-20	CHQ NUMBER 000001	SVR	13-Nov-20	138,300.00		3,500,120.50 CR
19-Nov-20	032419125634 Moses wambua;Refund POSAG023465 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	19-Nov-20		10,400.00	3,510,520.50 CR
20-Nov-20	CHEQUE NO: 3 STEPHEN MUTUA 4185443650	BPWR	20-Nov-20	100,000.00		3,410,520.50 CR
27-Nov-20	CHEQUE NO: 6 NEPTUNE TECH YOUTH 4185443650	BPWR	27-Nov-20	15,000.00		3,395,520.50 CR
30-Nov-20	CHQ NUMBER 000009	SVR	30-Nov-20	175,000.00		3,220,520.50 CR
30-Nov-20	CHQ NUMBER 000007	SVR	30-Nov-20	15,000.00		3,205,520.50 CR
30-Nov-20	CHQ NUMBER 000004	SVR	30-Nov-20	5,000.00		3,200,520.50 CR
01-Dec-20	CHQ NUMBER 000008	SVR	01-Dec-20	381,000.00		2,819,520.50 CR
01-Dec-20	CHQ NUMBER 000005	SVR	01-Dec-20	40,413.00		2,779,107.50 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 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 2 of 7

AQUACULTURE BUSINESS DEVELOPMENT PROG

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
08-Dec-20	034308132509 By Lillian;Kisee POSAG005509 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	08-Dec-20		12,150.00	2,791,257.50 CR
08-Dec-20	034308132619 By Stephen;Mutisya POSAG005509 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	08-Dec-20		2,500.00	2,793,757.50 CR
22-Dec-20	CHEQUE NO: 11 LILIAN MUTHEU 4185443650	BPWR	22-Dec-20	19,750.00		2,774,007.50 CR
30-Dec-20	CHQ NUMBER 000012	SVR	30-Dec-20	10,000.00		2,764,007.50 CR
07-Jan-21	CHEQUE NO: 10 MOSES MWANGANGI WAMBUA 4185443650	BPWR	07-Jan-21	407,600.00		2,356,407.50 CR
07-Jan-21	CHEQUE NO: 10 MOSES MWANGANGI WAMBUA 4185443650	BPWR	07-Jan-21		407,600.00	2,764,007.50 CR
07-Jan-21	CHEQUE NO: 10 MOSES M WAMBUA 4185443650	BPWR	07-Jan-21	407,600.00		2,356,407.50 CR
20-Jan-21	CHEQUE NO: 15 MOSES WAMBUA 4185443650	BPWR	20-Jan-21	420,650.00		1,935,757.50 CR
20-Jan-21	CHEQUE NO: 14 LILIAM KISEE 4185443650	BPWR	20-Jan-21	22,800.00		1,912,957.50 CR
21-Jan-21	CHEQUE NO: 13 ERIC MILO MBATHA 4185443650	BPWR	21-Jan-21	218,200.00		1,694,757.50 CR
02-Feb-21	103302123852 MOSES.WAMBUA; POSAG014116CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	02-Feb-21		300.00	1,695,057.50 CR

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Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 3 of 7

AQUACULTURE BUSINESS DEVELOPMENT PROG

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
04-Feb-21	103504112327 CASH-DEPOSIT;BY.LILIAN POSAG005254CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	04-Feb-21		2,790.00	1,697,847.50 CR
11-Feb-21	CHEQUE NO: 18 COOPBANK PAYMENTS 4185443650	BPWR	11-Feb-21	298,200.00		1,399,647.50 CR
11-Feb-21	CHEQUE NO: 19 FELIX MULI 4185443650	BPWR	11-Feb-21	446,840.00		952,807.50 CR
17-Feb-21	CHEQUE NO: 21 CHEQ NO 21 4185443650	BPWR	17-Feb-21	55,750.00		897,057.50 CR
19-Feb-21	CHQ NUMBER 000022	SVR	19-Feb-21	70,000.00		827,057.50 CR
22-Feb-21	CHEQUE NO: 23 MOSES WAMBUA 4185443650	BPWR	22-Feb-21	68,000.00		759,057.50 CR
22-Feb-21	105322154140 CASH-DEPOSIT; POSAG033244 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	22-Feb-21		14,250.00	773,307.50 CR
23-Feb-21	CHEQUE NO: 25 AGRICULTURE BUSINESS DEV 4185443650	BPWR	23-Feb-21	330,200.00		443,107.50 CR
24-Feb-21	CHEQUE NO: 24 COOPBANK 4185443650	BPWR	24-Feb-21	238,000.00		205,107.50 CR
09-Mar-21	CHEQUE NO: 26 ERIC MILO 4185443650	BPWR	09-Mar-21	25,000.00		180,107.50 CR
09-Mar-21	CHEQUE NO: 26 ERIC MILO 4185443650	BPWR	09-Mar-21		25,000.00	205,107.50 CR
09-Mar-21	CHEQUE NO: 26 ERIC MILO 4185443650	BPWR	09-Mar-21	25,000.00		180,107.50 CR
16-Mar-21	CHEQUE NO: 27 MESHACK KIMANTHI NZIOKA 4185443650	BPWR	16-Mar-21	110,250.00		69,857.50 CR

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Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 4 of 7

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

AQUACULTURE BUSINESS DEVELOPMENT PROG

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
18-Mar-21	AQUACULTURE BUSINESS DEVELOPMENT P15--- 3310463KES BP01218032179686	SVR	18-Mar-21		3,310,463.00	3,380,320.50 CR
25-Mar-21	CHEQUE NO: 28 LILIAN MUTHEU 4185443650	BPWR	25-Mar-21	16,800.00		3,363,520.50 CR
25-Mar-21	CHEQUE NO: 29 MOSES WAMBUA 4185443650	BPWR	25-Mar-21	155,400.00		3,208,120.50 CR
12-Apr-21	CHEQUE NO: 30 ERIC MILU MBATHA 4185443650	BPWR	12-Apr-21	70,000.00		3,138,120.50 CR
21-Apr-21	CHQ NUMBER 000031	SVR	21-Apr-21	750,000.00		2,388,120.50 CR
27-Apr-21	CHQ NUMBER 000033	SVR	27-Apr-21	298,500.00		2,089,620.50 CR
27-Apr-21	CHQ NUMBER 000032	SVR	27-Apr-21	297,750.00		1,791,870.50 CR
27-Apr-21	CHQ NUMBER 000037	SVR	27-Apr-21	159,500.00		1,632,370.50 CR
27-Apr-21	CHEQUE NO: 35 MOSES M WAMBUA 4185443650	BPWR	27-Apr-21	366,100.00		1,266,270.50 CR
27-Apr-21	CHEQUE NO: 34 LILIAN M KISEE 4185443650	BPWR	27-Apr-21	28,250.00		1,238,020.50 CR
27-Apr-21	CHEQUE NO: 36 MESHACK NZIOKA 4185443650	BPWR	27-Apr-21	394,500.00		843,520.50 CR
10-May-21	CHEQUE NO: 40 LILIAN MUTHEU KISEE 4185443650	BPWR	10-May-21	310,800.00		532,720.50 CR
10-May-21	CHEQUE NO: 38 MOSES M WAMBUA 4185443650	BPWR	10-May-21	434,800.00		97,920.50 CR
13-May-21	1 BOOK OF 100 LEAVES	SVR	13-May-21	1,500.00		96,420.50 CR
13-May-21	1 BOOK OF 100 LEAVES	SVR	13-May-21	300.00		96,120.50 CR
13-May-21	1 BOOK OF 100 LEAVES	SVR	13-May-21	250.00		95,870.50 CR
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21	33,035.00		62,835.50 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 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 5 of 7

AQUACULTURE BUSINESS DEVELOPMENT PROGFI

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21		33,035.00	95,870.50 CR
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21	33,035.00		62,835.50 CR
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21		33,035.00	95,870.50 CR
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21	33,035.00		62,835.50 CR
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21		33,035.00	95,870.50 CR
17-May-21	CHEQUE NO: 41 ERIC MILO MBATHA 4185443650	BPWR	17-May-21	33,035.00		62,835.50 CR
18-May-21	BUSINESS DEVELOPMENT PROGRAMMETRANSFER ~PR-152702-PR~ 1455650KES SW09918052100034	SVR	18-May-21		1,455,650.00	1,518,485.50 CR
19-May-21	CHEQUE NO: 45 ERIC M MBATHA 4185443650	BPWR	19-May-21	186,200.00		1,332,285.50 CR
19-May-21	CHEQUE NO: 44 CHEQ NO 44 4185443650	BPWR	19-May-21	356,450.00		975,835.50 CR
25-May-21	CHEQUE NO: 46 LILIAN MUTHEU KISEE 4185443650	BPWR	25-May-21	8,500.00		967,335.50 CR
26-May-21	CHEQUE NO: 47 MOSES M WAMBUA 4185443650	BPWR	26-May-21	320,700.00		646,635.50 CR
28-May-21	114828123239 Moses.wambua;Refund POSAG005508 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	28-May-21		700.00	647,335.50 CR
02-Jun-21	CHEQUE NO: 48 LILIAN MUTHEU KISEE 4185443650	BPWR	02-Jun-21	212,700.00		434,635.50 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 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 6 of 7

AQUACULTURE BUSINESS DEVELOPMENT PROGF

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
03-Jun-21	115403155521 Moses.wambua;Refund. of.fu POSAG005508 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	03-Jun-21		20,000.00	454,635.50 CR
08-Jun-21	AQUACULTURE BUSINESS DEVELOPMENT PRTRANSFER-PR-15522 7-PR-- 3604045KES SW09908062100321	SVR	08-Jun-21		3,604,045.00	4,058,680.50 CR
10-Jun-21	CHEQUE NO: 49 MOSES M WAMBUA 4185443650	BPWR	10-Jun-21	154,000.00		3,904,680.50 CR
15-Jun-21	CHEQUE NO: 50 MAKUENI BOOKSHOP 4185443650	BPWR	15-Jun-21	359,660.00		3,545,020.50 CR
16-Jun-21	CHEQUE NO: 51 ERIC MBATHA 4185443650	BPWR	16-Jun-21	571,200.00		2,973,820.50 CR
16-Jun-21	CHEQUE NO: 52 MOSES WAMBUAA 4185443650	BPWR	16-Jun-21	449,800.00		2,524,020.50 CR
21-Jun-21	CHQ NUMBER 000055	SVR	21-Jun-21	27,300.00		2,496,720.50 CR
21-Jun-21	CHQ NUMBER 000053	SVR	21-Jun-21	96,000.00		2,400,720.50 CR
21-Jun-21	CHQ NUMBER 000056	SVR	21-Jun-21	17,000.00		2,383,720.50 CR
21-Jun-21	CHEQUE NO: 54 CHEQ 54 4185443650	BPWR	21-Jun-21	69,000.00		2,314,720.50 CR
23-Jun-21	CHEQUE NO: 60 MOSES MWANGANGI 4185443650	BPWR	23-Jun-21	227,200.00		2,087,520.50 CR
25-Jun-21	CHQ NUMBER 000058	SVR	25-Jun-21	5,600.00		2,081,920.50 CR
25-Jun-21	CHEQUE NO: 66 CHEQ 66 4185443650	BPWR	25-Jun-21	70,500.00		2,011,420.50 CR
28-Jun-21	070054693#00011009[C HQ:59 wauko	IBAPS	28-Jun-21	21,000.00		1,990,420.50 CR
28-Jun-21	CHEQUE NO: 76 MESHACK NZIOKA 4185443650	BPWR	28-Jun-21	24,000.00		1,966,420.50 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 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 7 of 7

AQUACULTURE BUSINESS DEVELOPMENT PROG

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141854436500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
28-Jun-21	117928172615 Moses wambua; POSAG031141 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	28-Jun-21		4,554.00	1,970,974.50 CR
28-Jun-21	CHEQUE NO: 69 MESHACK NZIOKA 4185443650	BPWR	28-Jun-21	267,000.00		1,703,974.50 CR
29-Jun-21	CHQ NUMBER 000068	SVR	29-Jun-21	267,000.00		1,436,974.50 CR
29-Jun-21	CHQ NUMBER 000067	SVR	29-Jun-21	30,000.00		1,406,974.50 CR
29-Jun-21	CHQ NUMBER 000072	SVR	29-Jun-21	18,000.00		1,388,974.50 CR
30-Jun-21	CHQ NUMBER 000078	SVR	30-Jun-21	34,500.00		1,354,474.50 CR
30-Jun-21	CHQ NUMBER 000073	SVR	30-Jun-21	18,000.00		1,336,474.50 CR
30-Jun-21	CHQ NUMBER 000071	SVR	30-Jun-21	14,860.00		1,321,614.50 CR
30-Jun-21	CHQ NUMBER 000079	SVR	30-Jun-21	50,000.00		1,271,614.50 CR
30-Jun-21	CHQ NUMBER 000074	SVR	30-Jun-21	18,000.00		1,253,614.50 CR
30-Jun-21	CHQ NUMBER 000075	SVR	30-Jun-21	18,000.00		1,235,614.50 CR
30-Jun-21	CHQ NUMBER 000065	SVR	30-Jun-21	930.00		1,234,684.50 CR
30-Jun-21	CHEQUE NO: 81 NAIVAS LTD 4185443650	BPWR	30-Jun-21	41,059.00		1,193,625.50 CR
	TOTAL VALUE			11,691,276.50	12,884,902.00	
CLEAR BALANCE AS ON 01-Jul-21						1,193,625.50 CR
BOOK BALANCE AS ON 01-Jul-21						1,193,625.50 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 29-Apr-21

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

BANK RECONCILIATION

As at 30/06/2021

STATION-MERU COUNTY- ABDP

A/c No. 1266598448 K.C.B-MERU ABDP PROGRAMME ACCOUNT

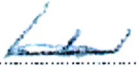
	Sh	Sh	Sh
Balance as per Bank Statement			25,334.50
Less			
1. Payments in Cashbook not yet recorded in the Bank Statement (Unrepresented Cheques)			-
2. Receipts in Bank Statement not recorded in Cashbook			-
Add			
3. Payments in Bank Statement not yet recorded in Cashbook			-
4. Receipts in Cashbook not yet recorded in Bank Statement			-
Bank Balance as per Cash Book			25,334.50

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


Signature

UPA-ABDP
Designation

30/06/2021
Date


Signature

CPC-ABDP
Designation

30/06/21
Date



Account Statement

Date: 08/07/2021 17:26:17

Account: 1266598448

Account Name: MERU ABDP PROGRAMME ACCOUNT

Available Balance: KES 24,269.50

Period: 01/06/2021 - 30/06/2021

Balance At Period Start: 2,942,365.50

Balance At Period End: 25,334.50

Total Money In: 6,500.00

Total Money Out: -2,923,531.00

Transaction Date	Value Date	Transaction Details	Money Out	Money In	Ledger Balance	Bank Reference Number
01.06.2021	01.06.2021	BALANCE B/FWD	0	0	2,942,365.50	
08.06.2021	08.06.2021	INHouse CHQ000119 AT-DPC JOHN MUCHIRI GERALD FT	-677,850.00	0.00	2,264,515.50	FT2115917TDY
08.06.2021	08.06.2021	INHouse CHQ000118 AT-DPC NANCY CHEPKORIR FT2115	-672,950.00	0.00	1,591,565.50	FT21159PQNR4
14.06.2021	14.06.2021	INHouse CHQ000120 AT-DPC TIMOTHY KIMATHI MITHIN	-51,750.00	0.00	1,539,815.50	FT21165HYZQN
19.06.2021	19.06.2021	INHouse CHQ000121 AT-DPC SAMUEL OTIENO OTIENO F	-81,200.00	0.00	1,458,615.50	FT21169F41H3

19.06.2021	19.06.2021	INHouse CHQ000122 AT-DPC FRANCIS MURAGE MWONJOR	-79,250.00	0.00	1,379,365.50	FT21169PH3ZD
22.06.2021	22.06.2021	INHouse CHQ000124 AT-DPC KIRIINYA ELIUD RUKUNGA	-64,000.00	0.00	1,315,365.50	FT21173KZJZQ
23.06.2021	23.06.2021	Transfer AT-MERU CHQ.00126 PROGRAM ACTIVITY CHQ.	-450,000.00	0.00	865,365.50	FT21174N7L34
25.06.2021	25.06.2021	INHouse CHQ000127 AT-DPC KENNEDY OTIENO OPIYO F	-306,200.00	0.00	559,165.50	FT2117678KKG
25.06.2021	25.06.2021	INHouse CHQ000128 AT-DPC NGETICH RAYMOND KIPKIR	-255,500.00	0.00	303,665.50	FT2117652JTL
26.06.2021	26.06.2021	Ag Dpst SZ2781N33PTL DEP FRANCIS MURAGE 999999 F	0.00	6,500.00	310,165.50	FT21177S6ZVJ
28.06.2021	28.06.2021	Inward Cheque D CHQ129 AT-DPC CHQ No. 000129 KES	-88,202.00	0.00	221,963.50	FT21179KKVQ0
29.06.2021	29.06.2021	INHouse CHQ000134 AT-DPC FLORIC GAITI FT21179CM	-30,000.00	0.00	191,963.50	FT21179CMSGW
29.06.2021	29.06.2021	INHouse CHQ000133 AT-DPC WATER RESOURCES AUTHHOR	-128,625.00	0.00	63,338.50	FT21179G22H5
29.06.2021	29.06.2021	Inward Cheque D CHQ130 AT-DPC CHQ No. 000130 KES	-35,827.00	0.00	27,511.50	FT21180C0XXT
30.06.2021	30.06.2021	INHouse CHQ000132 AT-DPC Utility Payments Accoun	-629.00	0.00	26,882.50	FT2118121KP4
30.06.2021	30.06.2021	INHouse CHQ000131 AT-DPC Utility Payments Accoun	-1,548.00	0.00	25,334.50	FT21181DYZZ5



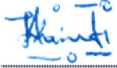

5 July 2021
9:14:4

Date	Description	Debit	Credit	Balance
20 JUN 2021	Inward SWIFT Pa AT-OP C ADOUACULTURE BUS FUNDS TRA		1,926,689.00	2,837,036.00
22 JUN 2021	INHouse CHQ000117 AT -DPC GABRIEL OTIENO OKIYA F	-20,600.00		2,816,436.00
23 JUN 2021	Cash Withdrawal CHQ12 J STANLEY ADAGI MUL OMA AT-M	-39,595.00		2,776,843.00
24 JUN 2021	INHouse CHQ000119 AT -DPC GABRIEL OTIENO OKIYA F	-18,350.00		2,758,493.00
25 JUN 2021	Inward Cheque D CHQ11 3 AT DPC CHO No. 0001 18 KES	-15,220.00		2,743,273.00
	BALANCE AT PERIOD E ND	-1,041,039.00	1,926,689.00	2,743,273.00

FOR THE BANK KENYA LTD.

ABDP NYERI

Bank Reconciliation Statement as at 30th June, 2021

30/06/2021		
Balance as per Bank Statement		194,623.70
Add: Payments in Bank Statement not yet recorded in Cash Book	(A)	-
Receipts in Cash Book not yet recorded in Bank Statement	(B)	-
Less: Receipts in Bank Statement not yet recorded in Cash Book	(C)	-
Payments in Cash Book not yet recorded in Bank Statement	(D)	-
		194,623.70
Balance as per Cash Book		194,623.70
Difference		-
Prepared by:	JOSEPHAT MUNYAO Programme Accountant	
Approved by:	MAUREEN MURIUKI Programme Coordinator	

Account Statement



Nyeri County Aquaculture
Business Development
Project
Nyeri
1 0100
Kenya

Branch Name : Nyeri
Account Number : 01071221865200
Acc: Type : Current Accounts
Government
Currency : KES
Statement Period: : 25-May-21 to 02-Jul-21

Transaction Date	Value Date	Transaction Details	Debit	Credit	Book Balance
11-May-21	31-May-21	Cash Deposit KARANJA JULIUS	0.00	200.00	2,387,753.70
04-Jun-21	04-Jun-21	INWARD CLEARING CHEQUE 000058	625,000.00	0.00	1,762,753.70
04-Jun-21	04-Jun-21	INWARD CLEARING CHEQUE 000057	252,000.00	0.00	1,510,753.70
04-Jun-21	04-Jun-21	Cash Deposit WANGARI MWANGI MERCY	0.00	2,300.00	1,513,053.70
17-Jun-21	07-Jun-21	On Us Cheque Encashment 059	345,310.00	0.00	1,167,743.70
18-Jun-21	08-Jun-21	Cheque Item deposit 000061 061	434,170.00	0.00	733,573.70
19-Jun-21	09-Jun-21	INWARD CLEARING CHEQUE 000056	400,000.00	0.00	333,573.70
11-Jun-21	11-Jun-21	Cash Cheque Withdrawal 062	200,100.00	0.00	133,473.70
28-Jun-21	28-Jun-21	FUNDS FROM AQUACULTURE BUSINESS DEV PROG DD22/6/2021	0.00	372,900.00	506,373.70
30-Jun-21	30-Jun-21	Cheque Item deposit 000063 063	311,750.00	0.00	194,623.70
Total Value			2,568,330.00	375,400.00	

Cleared Balance as at: 02-JUL-21 194,623.7
Effect not Cleared: 02-JUL-21 0
Book Balance as at: 02-JUL-21 194,623.7

----- End Of Adhoc Statement -----



Please call our 24-hour Contact Centre on +254 703 088900 or +254 732 118900, or email us at customercare@nationalbank.co.ke if you have any queries.

BANK RECONCILIATION

as at 30TH JUNE, 2021 Station ABDP'S OFFICE

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate ..					3361918	40
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..			250000	00		
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 ..					3111918	40

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

[CPA]
Designation

5/07/2021
Date

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

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.	cts.	No.	Date		Sh.	cts.
62	30/6/21	Hope Oil	245370	00					
63	30/6/21	COMMISSIONER OF VAT (Hope Oil)	4635	00					
TOTALS			250000	00					

Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 1 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21-Jul-20	Brought forward Balance					0.00
12-Oct-20	AQUACULTURE BUSINESS DEVELOPMENT PRTRANSFER FROM AQUACULTURE BUSI 3826809KES SW09912102000330	SVR	12-Oct-20		3,826,809.00	3,826,809.00 CR
15-Oct-20	1 BOOK OF 100 LEAVES	SVR	15-Oct-20	1,500.00		3,825,309.00 CR
15-Oct-20	1 BOOK OF 100 LEAVES	SVR	15-Oct-20	300.00		3,825,009.00 CR
15-Oct-20	1 BOOK OF 100 LEAVES	SVR	15-Oct-20	250.00		3,824,759.00 CR
23-Oct-20	CHEQUE NO: 2 BENARD AKOKO AYAGAH 4125944290	BPWR	23-Oct-20	404,000.00		3,420,759.00 CR
03-Nov-20	030803131558 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	03-Nov-20		1,400.00	3,422,159.00 CR
05-Nov-20	CHEQUE NO: 4 ULDAH ACHIENG AYAGA 4125944290	BPWR	05-Nov-20	427,500.00		2,994,659.00 CR
10-Nov-20	CHEQUE NO: 5 LAWRENCE OKETCH ONYIEGO 4125944290	BPWR	10-Nov-20	390,160.00		2,604,499.00 CR
13-Nov-20	031813162233 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	13-Nov-20		55,500.00	2,659,999.00 CR
18-Nov-20	CHEQUE NO: 10 ULDAH ACHIENG AYAGA 4125944290	BPWR	18-Nov-20	570,100.00		2,089,899.00 CR
18-Nov-20	CHEQUE NO: 11 LAWRENCE OKETCH ONYIEGO 4125944290	BPWR	18-Nov-20	637,200.00		1,452,699.00 CR
19-Nov-20	CHQ NUMBER 000007	SVR	19-Nov-20	500,000.00		952,699.00 CR
20-Nov-20	CHQ NUMBER 000008	SVR	20-Nov-20	136,800.00		815,899.00 CR
24-Nov-20	CHQ NUMBER 000003	SVR	24-Nov-20	56,000.00		759,899.00 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 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 2 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
24-Nov-20	CHQ NUMBER 000006	SVR	24-Nov-20	1,000.00		758,899.00 CR
09-Dec-20	CHQ NUMBER 000013	SVR	09-Dec-20	158,400.00		600,499.00 CR
14-Dec-20	CHEQUE NO: 15 ULDAH ACHIENG	BPWR	14-Dec-20	81,050.00		519,449.00 CR
16-Dec-20	AYAGA 4125944290 035116093505 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	16-Dec-20		12,500.00	531,949.00 CR
17-Dec-20	CHEQUE NO: 17 LAWRENCE OKETCH ONYIEGO 4125944290	BPWR	17-Dec-20	119,200.00		412,749.00 CR
17-Dec-20	CHEQUE NO: 16 ULDAH ACHIENG 4125944290	BPWR	17-Dec-20	71,900.00		340,849.00 CR
21-Dec-20	CHQ NUMBER 000014	SVR	21-Dec-20	54,000.00		286,849.00 CR
24-Dec-20	CHEQUE NO: 18 MENTORS ARTS CENTRE 4125944290	BPWR	24-Dec-20	97,500.00		189,349.00 CR
21-Jan-21	AQUACULTURE BUSINESS DEVELOPMENT P4--- 3518260KES BP012210121497	SVR	21-Jan-21		3,518,260.00	3,707,609.00 CR
23-Jan-21	CHEQUE NO: 19 ROSE OGALO KWANDA 4125944290	BPWR	23-Jan-21	281,400.00		3,426,209.00 CR
09-Feb-21	CHEQUE NO: 21 LAWRENCE OKETCH 4125944290	BPWR	09-Feb-21	51,350.00		3,374,859.00 CR
09-Feb-21	CHEQUE NO: 22 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Feb-21	163,200.00		3,211,659.00 CR
01-Mar-21	106001125546 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	01-Mar-21		1,500.00	3,213,159.00 CR
02-Mar-21	CHEQUE NO: 23 ULDAH ACHIENG AYAGA 4125944290	BPWR	02-Mar-21	422,100.00		2,791,059.00 CR

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Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 3 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
10-Mar-21	106910091856 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	10-Mar-21		1,500.00	2,792,559.00 CR
12-Mar-21	CHEQUE NO: 25 LAWRENCE ONYIEGO 4125944290	BPWR	12-Mar-21	388,950.00		2,403,609.00 CR
15-Mar-21	CHQ NUMBER 000024	SVR	15-Mar-21	55,090.00		2,348,519.00 CR
19-Mar-21	Siaya ABDP Programme Acco 7 TURE BUSINESS DEVELOPMENT PROGRAMME	SVR	19-Mar-21		406,200.00	2,754,719.00 CR
31-Mar-21	CHEQUE NO: 26 DANIEL ONGETE 4125944290	BPWR	31-Mar-21	21,650.00		2,733,069.00 CR
31-Mar-21	CHEQUE NO: 27 ROSE KWANDA 4125944290	BPWR	31-Mar-21	95,200.00		2,637,869.00 CR
08-Apr-21	CHEQUE NO: 29 DAVID OLUOCH 4125944290	BPWR	08-Apr-21	19,850.00		2,618,019.00 CR
09-Apr-21	CHQ NUMBER 000030	SVR	09-Apr-21	22,450.00		2,595,569.00 CR
09-Apr-21	CHQ NUMBER 000031	SVR	09-Apr-21	16,150.00		2,579,419.00 CR
09-Apr-21	CHEQUE NO: 28 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Apr-21	15,100.00		2,564,319.00 CR
09-Apr-21	CHEQUE NO: 28 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Apr-21		15,100.00	2,579,419.00 CR
09-Apr-21	CHEQUE NO: 28 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Apr-21	15,100.00		2,564,319.00 CR
13-Apr-21	CHEQUE NO: 33 LAWRENCE OKETCH 4125944290	BPWR	13-Apr-21	66,800.00		2,497,519.00 CR
16-Apr-21	CHQ NUMBER 000032	SVR	16-Apr-21	10,600.00		2,486,919.00 CR
19-Apr-21	CHEQUE NO: 35 ULDAH ACHIENG AYAGA 4125944290	BPWR	19-Apr-21	29,500.00		2,457,419.00 CR

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Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
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SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21-Apr-21	CHEQUE NO: 37 ODDS AND ENDS LTD 4125944290	BPWR	21-Apr-21	95,917.00		2,361,502.00 CR
21-Apr-21	CHEQUE NO: 34 DAVID MBOYA 4125944290	BPWR	21-Apr-21	6,000.00		2,355,502.00 CR
22-Apr-21	CHEQUE NO: 38 COMM OF VAT 4125944290	BPWR	22-Apr-21	1,683.00		2,353,819.00 CR
26-Apr-21	CHQ NUMBER 000036	SVR	26-Apr-21	100,700.00		2,253,119.00 CR
27-Apr-21	111727101233 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	27-Apr-21		13,000.00	2,266,119.00 CR
29-Apr-21	2020210001166269 P051419214Y COUNTY COUNCIL /SIAYA ABD	BPWR	29-Apr-21	1,690.00		2,264,429.00 CR
30-Apr-21	CHQ NUMBER 000039	SVR	30-Apr-21	96,310.00		2,168,119.00 CR
05-May-21	CHEQUE NO: 41 DANIEL ONG'ETE 4125944290	BPWR	05-May-21	39,750.00		2,128,369.00 CR
05-May-21	CHEQUE NO: 45 ULDAH ACHIENG AYAGA 4125944290	BPWR	05-May-21	488,860.00		1,639,509.00 CR
05-May-21	CHEQUE NO: 44 LAWRENCE ONYIEGO 4125944290	BPWR	05-May-21	76,250.00		1,563,259.00 CR
05-May-21	CHEQUE NO: 44 LAWRENCE ONYIEGO 4125944290	BPWR	05-May-21		76,250.00	1,639,509.00 CR
05-May-21	CHEQUE NO: 44 LAWRENCE ONYIEGO 4125944290	BPWR	05-May-21	76,250.00		1,563,259.00 CR
06-May-21	CHQ NUMBER 000043	SVR	06-May-21	22,250.00		1,541,009.00 CR
06-May-21	CHQ NUMBER 000042	SVR	06-May-21	44,000.00		1,497,009.00 CR
11-May-21	AQUACULTURETRANSF ER~~~ 1026340KES 151927K	SVR	11-May-21		1,026,340.00	2,523,349.00 CR
12-May-21	CHEQUE NO: 46 ESTHER N BARASA 4125944290	BPWR	12-May-21	361,000.00		2,162,349.00 CR

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Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
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Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

SIAYA ABDP PROGRAMME ACCOUNT

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
19-May-21	CHEQUE NO: 47 DAVID MBOYA 4125944290	BPWR	19-May-21	331,250.00		1,831,099.00 CR
21-May-21	2020210001423487 P051419214Y SIAYA ABDP PROGRAMME	BPWR	21-May-21	793.00		1,830,306.00 CR
21-May-21	2020210001423388 P051419214Y SIAYA ABDP PROGRAMME	BPWR	21-May-21	2,362.00		1,827,944.00 CR
24-May-21	CHQ NUMBER 000049	SVR	24-May-21	134,606.00		1,693,338.00 CR
27-May-21	114727152709 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	27-May-21		15,650.00	1,708,988.00 CR
02-Jun-21	CHQ NUMBER 000048	SVR	02-Jun-21	45,207.00		1,663,781.00 CR
02-Jun-21	CHEQUE NO: 52 ID 14480022ROSE KWANDA 4125944290	BPWR	02-Jun-21	60,250.00		1,603,531.00 CR
08-Jun-21	AQUACULTURE BUSINESS DEVELOPMENT PRTRANSFER~PR-15522 7-PR-- 2914574.7KES SW09908062100328	SVR	08-Jun-21		2,914,574.70	4,518,105.70 CR
11-Jun-21	CHQ NUMBER 000054	SVR	11-Jun-21	759,631.30		3,758,474.40 CR
16-Jun-21	CHEQUE NO: 57 ULDAH AYAGA 4125944290	BPWR	16-Jun-21	145,500.00		3,612,974.40 CR
26-Jun-21	CHEQUE NO: 59 ULDAH AYAGA 4125944290	BPWR	26-Jun-21	26,000.00		3,586,974.40 CR
28-Jun-21	CHEQUE NO: 60 ESTHER BARASA 4125944290	BPWR	28-Jun-21	75,900.00		3,511,074.40 CR
28-Jun-21	CHEQUE NO: 58 AGGREY 4125944290	BPWR	28-Jun-21	13,800.00		3,497,274.40 CR
29-Jun-21	2020210001824180 P051419214Y SIAYA ABDP	BPWR	29-Jun-21	23,919.00		3,473,355.40 CR

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Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 6 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
29-Jun-21	2020210001824108 P051419214Y SIAYA ABDP	BPWR	29-Jun-21	13,747.00		3,459,608.40 CR
29-Jun-21	CHQ NUMBER 000061	SVR	29-Jun-21	97,690.00		3,361,918.40 CR
	TOTAL VALUE			8,522,665.30	11,884,583.70	
CLEAR BALANCE AS ON 05-Jul-21						3,116,548.40 CR
BOOK BALANCE AS ON 05-Jul-21						3,116,548.40 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 20-Jul-21

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 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 1 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21-Jul-20	Brought forward Balance					0.00
12-Oct-20	AQUACULTURE BUSINESS DEVELOPMENT PRTRANSFER FROM AQUACULTURE BUSI 3826809KES SW09912102000330	SVR	12-Oct-20		3,826,809.00	3,826,809.00 CR
15-Oct-20	1 BOOK OF 100 LEAVES	SVR	15-Oct-20	1,500.00		3,825,309.00 CR
15-Oct-20	1 BOOK OF 100 LEAVES	SVR	15-Oct-20	300.00		3,825,009.00 CR
15-Oct-20	1 BOOK OF 100 LEAVES	SVR	15-Oct-20	250.00		3,824,759.00 CR
23-Oct-20	CHEQUE NO: 2 BENARD AKOKO AYAGAH 4125944290	BPWR	23-Oct-20	404,000.00		3,420,759.00 CR
03-Nov-20	030803131558 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	03-Nov-20		1,400.00	3,422,159.00 CR
05-Nov-20	CHEQUE NO: 4 ULDAH ACHIENG AYAGA 4125944290	BPWR	05-Nov-20	427,500.00		2,994,659.00 CR
10-Nov-20	CHEQUE NO: 5 LAWRENCE OKETCH ONYIEGO 4125944290	BPWR	10-Nov-20	390,160.00		2,604,499.00 CR
13-Nov-20	031813162233 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	13-Nov-20		55,500.00	2,659,999.00 CR
18-Nov-20	CHEQUE NO: 10 ULDAH ACHIENG AYAGA 4125944290	BPWR	18-Nov-20	570,100.00		2,089,899.00 CR
18-Nov-20	CHEQUE NO: 11 LAWRENCE OKETCH ONYIEGO 4125944290	BPWR	18-Nov-20	637,200.00		1,452,699.00 CR
19-Nov-20	CHQ NUMBER 000007	SVR	19-Nov-20	500,000.00		952,699.00 CR
20-Nov-20	CHQ NUMBER 000008	SVR	20-Nov-20	136,800.00		815,899.00 CR
24-Nov-20	CHQ NUMBER 000003	SVR	24-Nov-20	56,000.00		759,899.00 CR

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Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 2 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
24-Nov-20	CHQ NUMBER 000006	SVR	24-Nov-20	1,000.00		758,899.00 CR
09-Dec-20	CHQ NUMBER 000013	SVR	09-Dec-20	158,400.00		600,499.00 CR
14-Dec-20	CHEQUE NO: 15 ULDAH ACHIENG	BPWR	14-Dec-20	81,050.00		519,449.00 CR
16-Dec-20	AYAGA 4125944290 035116093505 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	16-Dec-20		12,500.00	531,949.00 CR
17-Dec-20	CHEQUE NO: 17 LAWRENCE OKETCH ONYIEGO 4125944290	BPWR	17-Dec-20	119,200.00		412,749.00 CR
17-Dec-20	CHEQUE NO: 16 ULDAH ACHIENG 4125944290	BPWR	17-Dec-20	71,900.00		340,849.00 CR
21-Dec-20	CHQ NUMBER 000014	SVR	21-Dec-20	54,000.00		286,849.00 CR
24-Dec-20	CHEQUE NO: 18 MENTORS ARTS CENTRE 4125944290	BPWR	24-Dec-20	97,500.00		189,349.00 CR
21-Jan-21	AQUACULTURE BUSINESS DEVELOPMENT P4~~~ 3518260KES BP012210121497	SVR	21-Jan-21		3,518,260.00	3,707,609.00 CR
23-Jan-21	CHEQUE NO: 19 ROSE OGALO KWANDA 4125944290	BPWR	23-Jan-21	281,400.00		3,426,209.00 CR
09-Feb-21	CHEQUE NO: 21 LAWRENCE OKETCH 4125944290	BPWR	09-Feb-21	51,350.00		3,374,859.00 CR
09-Feb-21	CHEQUE NO: 22 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Feb-21	163,200.00		3,211,659.00 CR
01-Mar-21	106001125546 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	01-Mar-21		1,500.00	3,213,159.00 CR
02-Mar-21	CHEQUE NO: 23 ULDAH ACHIENG AYAGA 4125944290	BPWR	02-Mar-21	422,100.00		2,791,059.00 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 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 3 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
10-Mar-21	106910091856 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	10-Mar-21		1,500.00	2,792,559.00 CR
12-Mar-21	CHEQUE NO: 25 LAWRENCE ONYIEGO 4125944290	BPWR	12-Mar-21	388,950.00		2,403,609.00 CR
15-Mar-21	CHQ NUMBER 000024	SVR	15-Mar-21	55,090.00		2,348,519.00 CR
19-Mar-21	Siaya ABDP Programme Acco 7 TURE BUSINESS DEVELOPMENT PROGRAMME	SVR	19-Mar-21		406,200.00	2,754,719.00 CR
31-Mar-21	CHEQUE NO: 26 DANIEL ONGETE 4125944290	BPWR	31-Mar-21	21,650.00		2,733,069.00 CR
31-Mar-21	CHEQUE NO: 27 ROSE KWANDA 4125944290	BPWR	31-Mar-21	95,200.00		2,637,869.00 CR
08-Apr-21	CHEQUE NO: 29 DAVID OLUOCH 4125944290	BPWR	08-Apr-21	19,850.00		2,618,019.00 CR
09-Apr-21	CHQ NUMBER 000030	SVR	09-Apr-21	22,450.00		2,595,569.00 CR
09-Apr-21	CHQ NUMBER 000031	SVR	09-Apr-21	16,150.00		2,579,419.00 CR
09-Apr-21	CHEQUE NO: 28 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Apr-21	15,100.00		2,564,319.00 CR
09-Apr-21	CHEQUE NO: 28 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Apr-21		15,100.00	2,579,419.00 CR
09-Apr-21	CHEQUE NO: 28 ULDAH ACHIENG AYAGA 4125944290	BPWR	09-Apr-21	15,100.00		2,564,319.00 CR
13-Apr-21	CHEQUE NO: 33 LAWRENCE OKETCH 4125944290	BPWR	13-Apr-21	66,800.00		2,497,519.00 CR
16-Apr-21	CHQ NUMBER 000032	SVR	16-Apr-21	10,600.00		2,486,919.00 CR
19-Apr-21	CHEQUE NO: 35 ULDAH ACHIENG AYAGA 4125944290	BPWR	19-Apr-21	29,500.00		2,457,419.00 CR

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Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 4 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21-Apr-21	CHEQUE NO: 37 ODDS AND ENDS LTD 4125944290	BPWR	21-Apr-21	95,917.00		2,361,502.00 CR
21-Apr-21	CHEQUE NO: 34 DAVID MBOYA 4125944290	BPWR	21-Apr-21	6,000.00		2,355,502.00 CR
22-Apr-21	CHEQUE NO: 38 COMM OF VAT 4125944290	BPWR	22-Apr-21	1,683.00		2,353,819.00 CR
26-Apr-21	CHQ NUMBER 000036	SVR	26-Apr-21	100,700.00		2,253,119.00 CR
27-Apr-21	111727101233 CASH-DEPOSIT: POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	27-Apr-21		13,000.00	2,266,119.00 CR
29-Apr-21	2020210001166269 P051419214Y COUNTY COUNCIL /SIAYA ABD	BPWR	29-Apr-21	1,690.00		2,264,429.00 CR
30-Apr-21	CHQ NUMBER 000039	SVR	30-Apr-21	96,310.00		2,168,119.00 CR
05-May-21	CHEQUE NO: 41 DANIEL ONG'ETE 4125944290	BPWR	05-May-21	39,750.00		2,128,369.00 CR
05-May-21	CHEQUE NO: 45 ULDAH ACHIENG AYAGA 4125944290	BPWR	05-May-21	488,860.00		1,639,509.00 CR
05-May-21	CHEQUE NO: 44 LAWRENCE ONYIEGO 4125944290	BPWR	05-May-21	76,250.00		1,563,259.00 CR
05-May-21	CHEQUE NO: 44 LAWRENCE ONYIEGO 4125944290	BPWR	05-May-21		76,250.00	1,639,509.00 CR
05-May-21	CHEQUE NO: 44 LAWRENCE ONYIEGO 4125944290	BPWR	05-May-21	76,250.00		1,563,259.00 CR
06-May-21	CHQ NUMBER 000043	SVR	06-May-21	22,250.00		1,541,009.00 CR
06-May-21	CHQ NUMBER 000042	SVR	06-May-21	44,000.00		1,497,009.00 CR
11-May-21	AQUACULTURETRANSF ER~~~ 1026340KES 151927K	SVR	11-May-21		1,026,340.00	2,523,349.00 CR
12-May-21	CHEQUE NO: 46 ESTHER N BARASA 4125944290	BPWR	12-May-21	361,000.00		2,162,349.00 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 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 5 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
19-May-21	CHEQUE NO: 47 DAVID MBOYA 4125944290	BPWR	19-May-21	331,250.00		1,831,099.00 CR
21-May-21	2020210001423487 P051419214Y SIAYA ABDP PROGRAMME	BPWR	21-May-21	793.00		1,830,306.00 CR
21-May-21	2020210001423388 P051419214Y SIAYA ABDP PROGRAMME	BPWR	21-May-21	2,362.00		1,827,944.00 CR
24-May-21	CHQ NUMBER 000049	SVR	24-May-21	134,606.00		1,693,338.00 CR
27-May-21	114727152709 CASH-DEPOSIT; POSAG038245 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	27-May-21		15,650.00	1,708,988.00 CR
02-Jun-21	CHQ NUMBER 000048	SVR	02-Jun-21	45,207.00		1,663,781.00 CR
02-Jun-21	CHEQUE NO: 52 ID 14480022ROSE KWANDA 4125944290	BPWR	02-Jun-21	60,250.00		1,603,531.00 CR
08-Jun-21	AQUACULTURE BUSINESS DEVELOPMENT PRTRANSFER-PR-15522 7-PR-- 2914574.7KES SW09908062100328	SVR	08-Jun-21		2,914,574.70	4,518,105.70 CR
11-Jun-21	CHQ NUMBER 000054	SVR	11-Jun-21	759,631.30		3,758,474.40 CR
16-Jun-21	CHEQUE NO: 57 ULDAH AYAGA 4125944290	BPWR	16-Jun-21	145,500.00		3,612,974.40 CR
26-Jun-21	CHEQUE NO: 59 ULDAH AYAGA 4125944290	BPWR	26-Jun-21	26,000.00		3,586,974.40 CR
28-Jun-21	CHEQUE NO: 60 ESTHER BARASA 4125944290	BPWR	28-Jun-21	75,900.00		3,511,074.40 CR
28-Jun-21	CHEQUE NO: 58 AGGREY 4125944290	BPWR	28-Jun-21	13,800.00		3,497,274.40 CR
29-Jun-21	2020210001824180 P051419214Y SIAYA ABDP	BPWR	29-Jun-21	23,919.00		3,473,355.40 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 05-Jul-21
 Statement Period 21-Jul-20 to 30-Jun-21
 Page Page 6 of 6

SIAYA ABDP PROGRAMME ACCOUNT

Branch SIAYA BRANCH
 Branch Code 00011058
 Contact Details
 Tel

Account No	01141259442900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
29-Jun-21	2020210001824108	BPWR	29-Jun-21	13,747.00		3,459,608.40 CR
29-Jun-21	P051419214Y SIAYA ABDP CHQ NUMBER 000061	SVR	29-Jun-21	97,690.00		3,361,918.40 CR
	TOTAL VALUE			8,522,665.30	11,884,583.70	
CLEAR BALANCE AS ON 05-Jul-21						3,116,548.40 CR
BOOK BALANCE AS ON 05-Jul-21						3,116,548.40 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 20-Jul-21

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.

**AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME
THARAKA NITHI COUNTY
ACCOUNT NO 1275217419
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021**

(IN KSHS)

Balance as per Bank Statement

1,137,323.00

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement
- 2) Receipts in Bank Statement not recorded in Cash book

971,715.00
3,600.00

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-Bank Charges
- 4) Receipts in Cash book not recorded in Bank Statement

162,008.00

Balance as per Cash book

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

SIGNATURE

DESIGNATION

DATE



PROGRAMME

7TH JULY 2021

ACCOUNTANT

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ NO/REF	AMOUNT	REMARKS
1	15/06/2021	DSA for officers during residue monitoring	000068	8,250.00	The cheque was not presented by 30th June 2021
2	28/06/2021	Payments for supplied printer, projector, flash drives and computer keyboards	000077	172,560.00	The cheque was not presented by 30th June 2021
3	28/06/2021	Catering services during Tharaka South Sub County Fish fair	000074	147,900.00	The cheque was not presented by 30th June 2021
4	30/06/2021	Internet installation ABDP office	000078	79,495.00	The cheque was not presented by 30th June 2021
5	30/06/2021	DSA for officers during group training (SAGs)	000079	370,100.00	The cheque was not presented by 30th June 2021
6	30/06/2021	ABDP Vehicle car battery purchase	000080	15,000.00	The cheque was not presented by 30th June 2021
7	30/06/2021	Supply of office stationery	000081	180,420.00	The cheque was not presented by 30th June 2021
			TOTAL	971,715.00	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL		

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	14/06/2021	Bank Charges		600.00	Bank reversal
2	14/06/2021	Bank Charges		3,000.00	Bank reversal
			TOTAL	3,600.00	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			Total		





10 September 2021
14:6:1

ACCOUNT STATEMENT

Customer:
Account: 1275217419 THARAKA NITHI COUNTY AQUA B DEVELOP
Product Name: Local Government
Statement Period: 01 JUN 2021 -

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2021	BALANCE B/FWD	01 JUN 2021			215,453.00
02 JUN 2021	Inward Cheque D CHQ62 AT-DPC CHQ No. 00006 2 KES	02 JUN 2021	-199,340.00		16,113.00
09 JUN 2021	Inward SWIFT Pa AT-DP C AQUACULTURE BUS TRANSFER	08 JUN 2021		1,851,800.00	1,867,913.00
14 JUN 2021	Agent Wdl RISOFTE LDM1 2062021000000256028 9 99999	14 JUN 2021		600.00	1,868,513.00
14 JUN 2021	Agent Wdl RISOFTE LDM1 2062021000000256027 9 99999	14 JUN 2021		3,000.00	1,871,513.00
21 JUN 2021	INHouse CHQ000064 AT -DPC EVA MUKAMI MUR UJA FT21	21 JUN 2021	-108,000.00		1,763,513.00
22 JUN 2021	Transfer AT-CHUKA CHQ 75 CHQ75 GEOFFREY K IMUTAI S	22 JUN 2021	-170,050.00		1,593,463.00
22 JUN 2021	Transfer AT-CHUKA CHQ 65 CHQ65 IDAH KAGENI NGATUN	22 JUN 2021	-29,340.00		1,564,123.00
22 JUN 2021	Transfer AT-CHUKA CHQ 66 CHQ66 HUMPHREY MUCHIRI M	22 JUN 2021	-20,800.00		1,543,323.00
23 JUN 2021	Inward Cheque D CHQ63 AT-DPC CHQ No. 00006 3 KES	23 JUN 2021	-70,980.00		1,472,343.00
23 JUN 2021	Transfer AT-CHUKA CHQ 72 CHQ72 MERCY KIRIG O NJERU	23 JUN 2021	-213,400.00		1,258,943.00
23 JUN 2021	Transfer AT-CHUKA CHQ 69 CHQ69 IDAH KAGENI NGATUN	23 JUN 2021	-18,920.00		1,240,023.00
23 JUN 2021	Transfer AT-CHUKA CHQ 67 CHQ67 HUMPHREY MUCHIRI M	23 JUN 2021	-6,600.00		1,233,423.00
29 JUN 2021	INHouse CHQ000073 AT -DPC STEPHEN G GICH UNGE FT2	29 JUN 2021	-31,500.00		1,201,923.00
30 JUN 2021	Inward Cheque D CHQ70 AT-DPC CHQ No. 00007 0 KES	30 JUN 2021	-64,600.00		1,137,323.00
02 JUL 2021	INHouse CHQ000078 AT-DPC DAPHI ENTERPRIS ES LIMU	02 JUL 2021	-79,495.00		1,057,828.00
02 JUL 2021	INHouse CHQ000079 AT -DPC JOSPHAT MAITET HIA KIRI	02 JUL 2021	-370,100.00		687,728.00
05 JUL 2021	Inward Cheque D CHQ74 AT-DPC CHQ No. 00007 4 KES	05 JUL 2021	-147,900.00		539,828.00
06 JUL 2021	INHouse CHQ000077 AT-DPC MOR AND JAY ENT ERPRISE	06 JUL 2021	-172,550.00		367,278.00
21 JUL 2021	Inward Cheque D CHQ81 AT-DPC CHQ No. 00008 1 KES	21 JUL 2021	-180,420.00		186,858.00
22 JUL 2021	INHouse CHQ000080 AT-DPC BEAM TYRES AND SPARES	22 JUL 2021	-15,000.00		171,858.00
29 JUL 2021	Cheque CHQ68 AT-CHU KA EVA MUKAMI MURU JA FT21210	29 JUL 2021	-6,250.00		165,608.00
			=====	=====	=====
	BALANCE AT PERIOD END:		-1,905,245.00	1,855,400.00	165,608.00

APPENDICES 3~

Board of Survey Report

REPUBLIC OF KENYADate... **1ST July 2021**

Report of the Board of Survey on the Cash and Bank balances of **AQUACULTURE DEVELOPMENT PROGRAMME** ...a/c 01071216470700 National bank Nyeri Branch..... as at the close of business on **30th June 2021** .

The Board, consisting of_ (*Names and official titles*)

- 1) CPA Eric Mwenda Kiambi Kieni east (**Chairman**)
- (2) **Mr Wilson Maina Officer commading police division kieni east (Member)**
- (2) **Mr James Choge Sub-county director of education kieni east (Member)**

assembled at the office of **Deputy county commissioner board room narumoro**.....

at **10.00 A. M.**..... (time) on the **1st July**..... 20 **21**.....

and the following cash was produced:-

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

It was observed that cheques amounting to Sh.....**N/A**.....cts **N/A**..... 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** 20**21**

Cash on hand.....Shs...**35,449**

Bank Balance per cash book..... **KSh 10,438,241.64**

The Bank Certificate of Balance showed a sum of **KShs 4,265,214 (Four million two hundred sixty five thousand two hundred fourteen only)**

standing to the credit of the account on...**30th June, 2021**

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

.....
Chairman

Date **1st July 2021**

.....
Members of the Board.

.....

APPENDICES 4~

Special Deposit Account(s) reconciliation statement(s)

TAM.E.STMT.OF.ACCT.EPRM

Results 1 - 6 of 6

Run Date: 15/07/2021 Run Time: 14:42:06
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000391798

ACCOUNT TITLE : AQUACULT. BUS. DEVT NAT'L GOVT DA A
 30/06/2021

STATEMENT PERIOD: From 01/07/2020 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :				1,109,163.41	
NO.	Value Date	Reference.No	Details	Debit	Credit
1	13/08/2020	FT20226ZHN77	PA124910	-1,109,163 41	0 00
2	23/11/2020	FT203287BH2D	FUNDING	0 00	623,401 59
3	25/01/2021	FT21025PVYXS	PA125564	-623,401 59	0 00
4	28/01/2021	FT210282L25J	AQUACULT FUNDING	0 00	315,683 05
5	21/06/2021	FT21169WXW9J	PA126129	-315,683 05	0 00
6	29/06/2021	FT21180Z7DMQ	FUNDING	0 00	495,965 88

CLOSING BALANCE : 495965.88

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

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

Find

Account equals 1000391798
 Statement From equals 20200701
 Statement To equals 20210630

TAM.E.STMT.OF.ACCT.EPRM

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021 ✓
Account No.	1000391798
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	AQUACULT. BUS. DEVT NAT'L GOVT DA A ✓
Credit Agreement	
Currency	USD

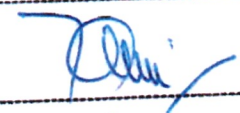
Part A - Account Activity

Beginning balance of 1st July, 2020 ✓ as per C.B.K. Ledger Account	1,109,163.41
Add:	
Total Amount deposited by World Bank ^{IFAD}	1,435,050.52 ✓
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	2,048,248.05 ✓
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2021 ✓	495,965.88

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE


22.07.2021

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE

Signature
30 07 2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

**AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2021**

IFAD Loan No.2000002052

Bank Account No.1000391798 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1 Amount advanced by IFAD			2,000,000.00
Less			
2 Total amount justified			-
3 Outstanding amount to be justified			2,000,000.00
Represented by:			
4 Ending Designated Account Balance at 30.06.2021			495,965.88
5 Amount claimed but not credited as at 30.06.2021			-
6 Amount withdrawn and not claimed as at 30.06.2021			1,504,034.12
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 30.06.2021			2,000,000.00

Discrepancy between total appearing on lines 3 and 9

-

Notes:

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

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

Signature

**AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 30.07.2021