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Enhancing Accountability



REPORT

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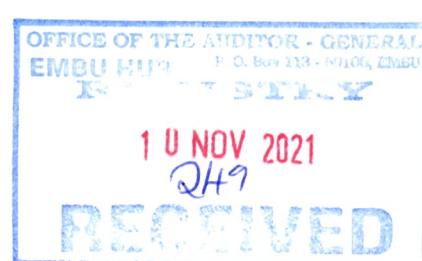
OF

ON

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

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

**MINISTRY OF WATER, SANITATION AND
IRRIGATION**



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

IMPLEMENTING ENTITY: MINISTRY OF WATER, SANITATION AND IRRIGATION

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

TABLE CONTENTS

1. PROJECT INFORMATION AND OVERALL PERFORMANCE	ii
2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PRE-DETERMINED OBJECTIVES.....	xvi
3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	xxii
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES	xxiv
5. REPORT OF THE INDEPENDENT AUDITOR ON THE UPPER TANA CATCHMENT NATURAL RESOURCE MANAGEMENT PROJECT	xxv
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2021.....	1
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021	2
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021	3
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS.....	4
10. SIGNIFICANT ACCOUNTING POLICIES	5
11. NOTES TO THE FINANCIAL STATEMENTS	10
12. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS.....	21
13. ANNEXES	22
FINANCIAL STATEMENT FOR FINANCIAL YEAR 2020/2021 PRESENTED IN IFAD REQUIRED FORMAT –PAGES 26 - 33.....	25

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

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

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

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

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

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

County offices The Project County offices are as listed below:

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

Contacts: The following are the project contacts

Telephone: (254) 068 22 31376

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

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

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

1.3 Project Overview

The Upper Tana Catchment Natural Resources Management Project is a ten-year project (2012-2023) targeting 300,000 households (1,500,000 individuals) as direct beneficiaries.

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

Line Ministry of the Project	The Project is under the supervision of Ministry of Water, Sanitation and Irrigation.
Project number	IFAD Loan No.I-867-KE; No.2000002597-KE and Spanish Trust Fund Loan No.I-E-8-KE
Strategic goals of the project	(i) The strategic goal of the project is to “contribute to reduction of rural poverty in the Upper Tana river catchment”. The Project’s development objectives are reflected in the poverty-environment nexus namely: (i) increased sustainable food production and incomes for poor rural households living in the project area; and (ii) Sustainable management of natural resources for provision of environmental services. The objectives are in line with: (i) Kenya’s Vision 2030 blueprint which aims at creating a “globally competitive and prosperous country with a high quality of life by 2030” and transforming Kenya into “a newly-industrializing, middle-income country providing a high quality of life to all its citizens in a clean and secure environment (ii) IFAD’s goal of investing in rural poor to achieve higher incomes and improved food security.

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

For the financial year ended June 30, 2021

	reduces sustainable livelihood opportunities, as well as creating negative environmental externalities including forest degradation, human-wildlife conflict, encroachment in water sources and reduced availability and quality of water to downstream users. The project therefore recognizes the need to arrest the rapid loss of the life-supporting functions of the Tana River ecosystem.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: i. Rural communities empowered through sensitizing and training them on sustainable management of natural resources; Development of Community Action Plans (CAPs), Participatory Forest Management Plans (PFMPs) and Sub-Catchment Management Plans (SCMPs). ii. Natural resource-based rural livelihoods sustainably improved through: On-farm trials and demonstrations; Multiplication and distribution of clean seed; Provision of grants to Common Interest Groups (CIGs) on their Income Generating Activities (IGAs). iii. Land, water and forest resources sustainably managed for the benefit of local people and the wider community through: Strengthening of Water Resource Users Associations (WRUAs) and provision of grants to implement activities on their SCMPs; Construction and improvement of water facilities for domestic and irrigation; Strengthening of established CFAs and provision of grants to implement the activities in their PFMPs; Construction of wildlife control fence; Rehabilitation of forest areas in Mt. Kenya and Aberdares. iv. Project effectively and efficiently managed through: Fully functional governance, management, monitoring and reporting systems; Knowledge on NRM effectively managed and disseminated to stakeholders.
Project duration	This is a 8 year Project running from May 2012 until 31 st December 2020, with an additional financing and extension period of 30 months having a completion date of 31 December 2022.

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.4 Bankers Bankers

The following are the bankers for the period ended 30th June 2021

1. Foreign Designated Accounts' Holder:

Commercial Bank of Africa Ltd

Upper Hill Branch

Mara and Ragati Road

P.O. Box 30437-00100

Nairobi

Swift code: CBAKENX

Tel Phone: +254-020-2884000, 2734555

IFAD Loan USD Account Number - 6995660033

Spanish Loan EUR Account Number - 6995680037

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

The National Treasury/Upper Tana CNRM Project

IFAD Additional Loan Account No.1000474904

2. Local Project Accounts' Holder (Kshs.): Cooperative Bank of Kenya Ltd:

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

1.5 Auditors

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

1.6 Project Governance, Roles and Responsibilities

Project governance

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

The governance framework for the Project allows all its key stakeholders to conduct themselves in a manner consistent with the expected highest professional, ethical, moral and legal standards. It ensures effective segregation of duties with clear checks and balances vested in various institutions/offices including County

Team, Project Coordinating Team (PCT), Project Steering Committee (PSC), Lead Agency, IFAD, Borrower and other implementers.

The Project's governance framework is therefore anchored in the following documents among others:

Project Loan Agreement, the PFM Act-2012, Project Design Report, IFAD Letter to the Borrower, Project Implementation Manual, Grants and Civil Works manuals, Finance and Procurement Manuals, PPRA Act 2015, and other relevant Acts and regulations.

The Project's institutional governance framework comprises of:

- i. **Project Steering Committee (PSC):**
Is established at the national level with membership from key stakeholders (Ministries/State Departments/Agencies as well as key community organizations) with direct impact to the Project scope. Its role is to provide oversight and policy guidance to project implementation. Specifically, the PSC is responsible for ensuring that the Project activities (financing and implementation) are in compliance with the Government and IFAD policies; approving the respective AWP/B and ensuring implementation performance.
- ii. **The Lead Project Agency**
Ministry of Water, Sanitation and Irrigation is responsible for successful Project's delivery and provide oversight role and policy direction to the project; review the project's AWPB progress against set targets and approve accordingly; supervises PCT among others. The Ministry is responsible for ensuring Project budget is captured as appropriate in the Ministry's development budget estimate as well as providing counterpart funding.
- iii. **IFAD**
Is responsible for reviewing and approving project's withdrawal applications, expenditure justifications, no objection requests, AWPB, expenditure category re-allocation request; and participating in implementation support mission among others.
- iv. **Office of Auditor General Kenya (OAG-K)**
This is a supreme (an independent) audit office under the constitution of Kenya 2010 that is mandated to Audit all GoK Ministries, Departments and Agencies' financial performance and present their statutory report to Parliament. OAG is the independent auditor responsible for UTaNRMP statutory audit and subsequent submission of the audit report to the Project and the Borrower (The National Treasury) latest by 31st December each year.
- v. **Beneficiary Communities:**
Participate with PCT in budgeting process via Participatory Rural Appraisals (PRAs)/Community Action Plans (CAPs) and is entitled to information about the approved budget for ownership. They develop and implement proposals based on approved Community Action Plans, Sub-Catchment Management Plans, and Participatory Forest Management Plans. They are expected to timely avail their part of contribution (especially for matching grants) and periodical physical and financial progress reports.
- vi. **Project Coordinating Team (PCT):**

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

Based in Embu and is responsible for the day to day project management and coordination functions. The PCT comprises of the Project Coordinator and a team of Technical Officers who include; Project Financial Controller, Water Resources Coordinator, Rural Livelihood Coordinator, Community Empowerment Coordinator, Land and Environment Coordinator, Knowledge Management and Learning Officer, Monitoring and Evaluation Officer, Procurement Officer, one (1) Procurement Assistant and two (2) Assistant Project Accountants. PCT is also supported by other 9 administrative staff.

vii. **County Project Coordinating Committee (CPCC), County Project Facilitation Teams (CPFTs) and Sub County Implementation Teams (SCIT):**

For the purpose of facilitating and harmonizing implementation at the county level, the Senior Officials at the counties form the policy organ (CPCC), the technical heads of collaborating departments forms the County Project Facilitation Teams (CPFTs) under the leadership of the County Project Coordinators (CPCs). The roles of the CPFT include: Coordinating preparation of county AWPBs in line with the sectoral priorities and PDR in the respective counties; Coordinates, guides and participate in the development of Community Action Plans (CAPs) by ensuring participatory identification of projects to be financed under UTaNRMP; Carry out M&E of project activities in the county; and offers oversight in implementation of community grants.

Key Project Staff and their qualifications

Names	Title designation	Key qualification	Responsibilities
Muthoni F. Livingstone +254722596987 fmlivingstone2004@yahoo.com	Project Coordinator	Masters in Project Planning, BA Economics; PGD in Rural Development.	Head of the Project Coordination Team and is also the AIE Holder for the Project
Samwel O. Onyango +254721461438 samholyj@gmail.com	Project Financial Controller	Masters in Business Administration (MBA) – Finance, B.Com, CPA-K	In charge of Project Financial Management matters
Francis Koome Simon +254720804169 koomefs@yahoo.com	Water Resource Coordinator	Masters in Project Planning; BSc in Agric. Eng.	In charge of Project Water Resources Management including civilworks
Paul M. Njuguna +254722889362 njugunapmacharia@yahoo.com	Land and Environment Coordinator	Masters in Project Planning; PGD in Forest Resource Survey, BSc, Forestry	In charge of Project Land and Environmental Conservation matters
Boniface M. Kikuvu +254733854414 bmkikuvu@yahoo.com	Rural Livelihood Coordinator	MSc Agric. Ext, BSc Agric.	In charge of Project Rural Livelihood Activities
Joyce Mathenge +254722451787 Joycemathenge9@gmail.com	Community Empowerment Coordinator	Masters in Project Planning and Mgt; BA Sociology	Community Empowerment activities

For the financial year ended June 30, 2021

Names	Title designation	Key qualification	Responsibilities
Grace N. Mwangi +254722408948 Gmwangi50@gmail.com	Monitoring & Evaluation Officer	MA in Development studies; BA Economics, M&E Certified	In charge of Project Monitoring & Evaluation
Simon G. Mumbere +254721283943 simonmumbere@aol.com	Knowledge Management & Learning Officer	MSc-IS; BSc, Comptia A+ CCNA	Knowledge management matters
Samuel B. Obwocha +254723256624 blessedobwocha@gmail.com	Procurement Officer	MKISM, MCIPS, BA-Economics, MSc Supply Chain Mgt	In charge of Project Procurement
Rodgers K. Musyoka +254722443801 nthokie@yahoo.com	Assistant Project Accountant	CPA-K, B.Com	Deputise Project Financial Controller
Beatrice Mugure Mathenge +254723717556 mugbetty@gmail.com	Project Agribusiness Coordinator	Masters of Project Planning & Mgt; Degree in Agribusiness Mgt; KIPPRA Young Professionals Programme	In charge of project group agribusiness development activities.
Florence N. Osebe +254726366296 onyinkwaflorence@gmail.com	Assistant Project Accountant	CPA-K, B.Com	Deputise Project Financial Controller
Obadiah Kipkoech Kosgei +254721582504 kosobody@gmail.com	Project Procurement Assistant	Master of Science in Procurement & Contract; B.Com (Purchasing & Supplies); Diploma CIPS UK- Level 6	Deputise Project Procurement Officer
Agnes Muchira +254 722 647 019 cpcembu@yahoo.com	County Project Coordinator – Embu County	Diploma in Water Engineering	Coordinates County level Project activity implementations
Nicholas Nyaga +254 721 649 757 nyagaitumu@yahoo.com	County Project Coordinator – Kirinyaga County	BSC Hydrology	Coordinates County level Project activity implementations
James Maina +254 723 702 912 kanaimaina@gmail.com	County Project Coordinator – Muranga County	Diploma in Hydrology	Coordinates County level Project activity implementations
Lawrence Mureithi +254 721 270 402 mmuthungu@yahoo.com	County Project Coordinator – Nyeri County	Masters in Project Planning and Management, BSC Agriculture	Coordinates County level Project activity implementations
Samuel Nabea +254 703 115 651 Samuelmururu@yahoo.com	County Project Coordinator – Meru County	Masters in Project Planning and Management,	Coordinates County level Project activity implementations

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

Names	Title designation	Key qualification	Responsibilities
Jacob Kinyua Kiragu + 254 721228330 kiragu.kinyua@yahoo.com	County Project Coordinator – Tharaka Nithi County	BSC in NRM BSC Community Development; Dip. Water Engineering	Coordinates County level Project activity implementations

1.7 Funding summary

The Project is for duration of 10 years from 2012 to 2023 with an approved budget of USD.87.366 (initial funding of US\$ 68.845 million equivalents to KShs 6.845billion and Additional financing worth USD.18.5) as highlighted in the tables below. The Project is funded by Government of Kenya (GoK), IFAD loan, Spanish Food Security Trust Fund loan and the Local Community. Below tables shows summary as per financing source and category in dollars:

Table 1.3.1: Breakdown of project funding by Source

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

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

Table 1.3.2: Loan allocation by Category

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

Source: Financing Agreement: May 2012 and July 2020

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

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Allocation as per Loan Agreement		Amount received to date – (30 th June 2021)		% of funds received against allocation	Undrawn balance to date (30th June 2021)		% of undisbursed funds against allocation
	US\$ (A)	KES EQUIVALENT (A')	US\$ (B)	KES (B')		US\$ (A)-(B)	KES EQUIVALENT (A')-(B')	
(i) Loan								
IFAD Loan	33,000,000	3,300,000,000	29,939,105	2,991,232,983	91	3,060,895	308,767,017	9
IFAD/Spanish Trust Fund Loan	17,000,000	1,700,000,000	14,467,238	1,484,450,095	85	2,532,762	215,549,905	15
IFAD Additional Loan	13,601,000	1,360,100,000	2,893,830	260,141,017	21	10,707,170	1,099,958,983	79
Government of Kenya	13,699,566	1,369,956,600	11,995,375	1,199,537,500	88	1,704,191	170,419,100	12
Community contribution	10,066,131	1,006,613,100	8,472,252	847,225,200	84	1,593,879	159,387,900	16
Total	87,366,697	8,736,669,700	67,767,801	6,782,586,795	78	19,598,896	1,954,082,905	22

B. Application of Funds

Source of funds	Amount received to date – (30 th June 2021)		Cumulative Amount paid to date – (30th June 2021)		Utilized balance to date (30th June 2021)	
	US\$ (A)	KES (A')	US\$ (B)	KES (B')	US\$ (A)-(B)	KES EQUIVALENT (A')-(B')
(ii) Loan						
IFAD Loan	29,939,105	2,991,232,983	29,939,105	2,991,232,983		
IFAD/Spanish Trust Fund Loan	14,467,238	1,484,450,095	14,467,238	1,484,450,095		
IFAD Additional Loan	2,893,830	260,141,017	1,314,570	140,658,973	1,579,260	119,482,044
Government of Kenya	11,995,375	1,199,537,500	10,153,242	1,015,324,156	1,842,133	184,213,344
Community contribution	8,472,252	847,225,200	8,472,252	847,225,200		
Total	67,767,800	6,782,586,795	64,346,407	6,478,891,407	3,421,393	303,695,388

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

- 1.1.B.** The total receipt from IFAD/Spanish loans and GoK is Kshs.5,935,361,595. The IFAD/Spanish funds of Ksh.4,735,824,095 (80%) includes AIA of Ksh.460,560,304.34. Community contribution of Ksh. 847,225,200 was raised and spent at source. Total funding including community contribution is Ksh. 6,478,891,407. The total percentage of the project cost (including community contribution) funded is 88 per cent.
- Despite GoK's total actual revenue receipt of Kshs.1,199,537,500, the Government has also contributed in form VAT and Customs duty exemption for the motor-vehicles and motor-cycles worth Kshs.65,787,113 (which involve non- cash movement) leading to a total GoK total receipt of Kshs.1,265,324,613.00 equivalent of 93 per cent of the targeted contribution since the start of the project.

1.8 Summary of Overall Project Performance:

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

Financier	YR9 (1 st July 2020 – 30 th June 2021)			CUMULATIVE YRS 1-7 (23 rd May 2012 – 30 th June 2021)		
	Budget (Kshs)	Actual Expenditure (Kshs)	% of Absorption	Budget (Kshs)	Expenditure Kshs (to date)	% Of Absorption
IFAD/Spanish	550,000,000	280,041,870	51	5,987,557,121	4,642,549,765	78
GOK	250,000,000	242,524,280	97	1,234,337,900	988,945,715	80
TOTAL	800,000,000	522,566,150	65	7,221,895,021	5,631,495,480	78

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

At output level the Project has: completed 301 Community Action Plans; Exchange visits have also been conducted with 580 members from WRUAs, 700 members from CFAs, 288 members from youth groups participated in exchange visits; Established 1482 on-farm trials; Carried out 330 soil fertility demonstrations; Established 885 Farmer Field Schools (FFSs); Produced 734 Tons certified seeds; Constructed one (1) seed store at KALRO Embu and fitted it with a cold-room. A total of 1882 CIGs have been funded to implement income generating activities.

Constructed and equipped two (2) water laboratories in Murang'a and Embu; Developed 95 springs; Developed 49 shallow wells; Constructed 98 boreholes; Completed 36 common intake and domestic water supply; Installed 326 roof water harvesting for demonstration in public institutions; Upgraded Fifty two (52) irrigation scheme to irrigate 2515 hectares; constructed 15 small dams/pans/rock catchments; Rehabilitated 21 environmental hotspots; Trained 1936 committee members of water groups on operation and maintenance.

Constructed wildlife control fence of 60km; Supported 2439 schools in the school greening programme with 868,400 assorted tree seedlings with estimated survival rate of 85%; Rehabilitated 2,413 Ha of degraded forest land at a density of 700 stems/ha; Supported 7,450 farmers to participate in on-farm tree planting with each farmer planting an average of 100 assorted tree seedlings thus a total of 996,400 seedlings planted with an average survival rate of 80%; Conserved 236 Km of riverine with giant bamboo and other indigenous water friendly tree species; Installed 698 (564

domestic and 134 institutional) energy saving stoves; Trained 91 community artisans in the fabrication of energy saving stoves; Constructed 35 efficient charcoal producing kilns; Developed 20 and reviewed 11 Participatory Forest Management Plans; Funded 311 Common Interest Groups to implement their NRM micro-projects through matching grants; Supported 31 Community Forest Associations with 58 Grants¹ to implement their PFMPs at level II and III through the Water Sector Trust Fund; Completed wood biomass survey, baseline survey, Hydrological survey, Soil and water conservation survey, Gender survey, Youth participation in Project activities survey, mid-term impact survey, Final impact survey; Procured 16 motor vehicles, 63 computer sets, 6 tractors and trailers, 106 motor bikes.

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

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

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

Livestock productivity improved for dairy goats with milk production increased from 0.2litres to 2 litres while that of dairy cows increased from 5 litres to 15 litres.

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

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

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

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

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

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

The incidences of human wildlife conflicts have reduced from an average of 117No to 3No annual before and after the fence respectively representing 97% reduction.

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

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

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

98% of the recipients of the energy saving demonstration stoves are reporting reduction of 62% in use of fuel wood translating to fuel wood cost reduction of 64% among farmers who buy the wood fuel. 59% of indirect savings are reported among farmers who source fuel wood from their farms. Time taken to cook githeri has been reduced by 50%.

iii) Comment on value-for-money achievements

Taking into account the investment on goods and services, procured in line with GoK/IFAD guidelines during the period under review, there is value for money towards delivery of the Project goals and objectives. Interventions in areas of wildlife control fence, forest rehabilitation, soil and water conservation, promotion of new agricultural production technologies, matching grants to beneficiary communities towards income generating activities, construction of water laboratories, efficient supply of both clean domestic and irrigation water (small scale irrigation schemes, springs, boreholes, dams and shallow wells rain water conservation technologies, rain water harvesting –dams, pans ,water tanks, rock catchments) are some of the key areas where the resources were applied. All these interventions support the rural communities in generating incomes and thus reduce poverty and ensure food security besides realizing a clean secure environment which is the Project's objectives. The equipment which have been procured e.g. motor -vehicles, agricultural tractors, motor-cycles facilitate staff in implementation thus enhancing timely service delivery.

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

	CURR ENCY	PY1	PY2	PY3	PY4	PY5	PY6	PY7	PY8	PY9	TOTAL
SPANISH	EUR.	795,000	313,000	1,744,315	1,090,026	2,261,548	1,987,512	1,840,959	1,300,066	1,345,508	12,677,934
	KES	86,810,105	36,619,435	195,646,424	124,799,350	259,983,857	243,195,370	212,010,776	149,437,448	175,947,331	1,484,450,095
IFAD 1	USD		2,099,900	4,401,781	5,568,099	4,512,970	5,888,491	5,035,581	2,356,110	76,319	29,939,251
	KES		178,470,501	419,058,687	565,772,813	463,615,138	601,848,419	509,564,986	244,353,633	8,267,374	2,990,951,551
IFAD 2	EUR									2,025,000	2,025,000
	KES									260,141,017	260,141,017
GOK	KES		50,000,000	140,000,000	100,000,000	135,000,000	124,537,500	150,000,000	250,000,000	250,000,000	1,199,537,500
TOTAL KES		86,810,105	265,089,936	754,705,111	790,572,163	858,598,995	969,581,289	871,575,761	643,791,081	694,355,721	5,935,080,163

v) Key implementation challenges and recommended way forward.

Covid 19 effects that affected part of both 3rd and 4th quarter activity implementation especially those involving group participations.

Late release of IFAD Additional financing and GoK funds leading to challenges in implementation of the planned activities as envisaged. Both the IFAD funds and GoK allocation for the 2nd – 4th

quarters of 2020-21 FY were disbursed into Project accounts on 30th June 2021. There is need for The National Treasury and Lead Agency to ensure adequate and timely releases of GoK counterpart funding in line with project loan agreement provisions.

Delays in the procurement process: There has been a challenge in meeting some procurement process timelines due to delay in getting no objections. The Project and IFAD will improve on this taking into consideration effects of the delays towards implementation.

Key challenges experienced by the Project include:

Covid 19 effects that affected part of both 3rd and 4th quarter activity implementation especially those involving group participations.

Late release of IFAD Additional financing and GoK funds leading to challenges in implementation of the planned activities as envisaged. Both the IFAD funds and GoK allocation for the 2nd – 4th quarters of 2020-21 FY were disbursed into Project accounts on 30th June 2021. There is need for The National Treasury and Lead Agency to ensure adequate and timely releases of GoK counterpart funding in line with project loan agreement provisions.

Delays in the procurement process: There has been a challenge in meeting some procurement process timelines due to delay in getting no objections. The Project and IFAD will improve on this taking into consideration effects of the delays towards implementation.

1.9 Summary of Project Compliance:

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

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

Introduction

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

Upper Tana Catchment Natural Resources Management Project (UTaNRMP) is a ten year Project (2012-2022) funded by Government of Kenya, International Fund for Agricultural Development (IFAD), Spanish Trust Fund and the Local community. The Project is multi-sectoral and the Project Lead Agency (PLA) is the Ministry of Water, Sanitation and Irrigation. The Project is being implemented in the Upper Tana Catchment along the tributaries of four (4) river basins from the Mt.Kenya East Pilot Project (MKEPP) and 24 river basins (12 high priority river basins and 12 other river basins).

The goal of the project is to "contribute to reduction of rural poverty in the Upper Tana river catchment". This goal is pursued via two Project Development Objectives (PDOs) which reflect the poverty-environment nexus:

- a) Increased sustainable food production and incomes for poor rural households in the project area; and
- b) Sustainable management of natural resources for provision of environmental services.

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

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

The total Project cost is US\$ 87.37 million. The donor funds are a loan to the National Government on a highly concessional terms with a service charge of 0.75% per annum and a maturity period of 40 years including a grace period of 10 years starting from the date of approval of the loan.

The approved Project budget for FY.2020/2021 was KES 800,000,000 (USD 7,766,990) out of which KES 250,000,000 (USD 2,427,184) or 31% of the budget was to be funded by GoK while KES 550,000,000 (USD 5,339,806) or 69% was to be funded by IFAD and Spanish Trust Fund. The budget under revenue was Ksh.700,000,000 while budget under AIA was Ksh.100,000,000. The expenditure as at 30th June 2021 was KES.522,565,168 translating to 65% of the approved budget.

Key Project achievements/outputs summary during 2020/2021 by Component:

Community Empowerment Component: Conducted 301 sensitization community and youth barazas for uptake of the 5th call for proposals; Reviewed benefit sharing plans for 155 dairy cow CIGs (Out of 2605

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

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

Sustainable management of water resources Sub-Component:

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

Sustainable Management of Forest and Agricultural Ecosystem Sub-Component. The achievements during the 2020-21 financial year include: monitoring of 13 No. Community Forest Associations under the 3rd Call, 2nd batch; Planning meeting to deliberate on the 2021-22 Financial year annual workplan and budget; signing of the Management Agreement on the construction of the additional 60Km wildlife control fence by KWS/KFS/Rhino Ark Foundation/Mt. Kenya Trust and UTaNRMP; procurement of wildlife control fencing

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

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

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

Cumulative physical Progress Summary by Component as at 30th June 2021

Community Empowerment

The component has been able to: Delineate 301 Focal Development Areas (FDAs); 861 sensitization and awareness meetings along the river basins to sensitize communities on the project goals and objectives reaching 148,465 (M 75,717, F 72748) community members; conduct 301 Participatory Rural Appraisal (PRA) culminating in the development of 301 Community Action Plans (CAPs) and formation of 301 Focal Development area Committees (FDACs); Sensitize 1023 (250 F, 773 M) chiefs and assistant chiefs on the project which proved a very useful endeavour during mobilization meetings for PRAs and other project awareness meetings since they played a major role in mobilization of communities; Hold six (6) meetings in the counties to sensitize staff on the project so that they can effectively participate and guide communities in project implementation; Train 441(294M, 147 F) technical officers on PRA skills; 111 (60M,51F) community champions on Gender Action Learning System (GALS) and 63 officers (33M,30F) aimed at enhancing gender mainstreaming in addressing gender relations and disparity within the households. Other community TOTS trained in GALS include 93 (64M,29F) chiefs and assistant chiefs to enhance their skills in gender mainstreaming is aimed at their support in reduction of gender disparity among their communities. Further the Project has: Trained 301 FDACs, 55 Water Resource Users Association (WRUAs) and 31 Community Forest Association (CFA); Officials from 2362 civil works and CIGs on the management of grants, governance, and their roles in project implementation; Printed 90,000 brochures and leaflets for use during awareness meetings and 5,000 community project diaries for computation and capture of community contribution to project activities for sustainability; Procure six (6) sets of Public Address equipment for use during the awareness and mobilization meetings.

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

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

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

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

A study to determine the cause of low youth participation and propose opportunities to support them through the project has also been done by the Project. This has guided the Project in targeting more youth for various interventions towards poverty reduction. Consequently, 79 youth sensitization barazas were conducted and effects were that during the 4th call in 2018/19 financial year, a total of 443 youth proposals seeking funding was recorded in comparison to the other calls out of which a paltry 136 proposals had been cumulatively recommended for funding.

Reviewed 185 CAPs with an aim to establish the levels of implementation, challenges, and emerging priority areas to guide communities on areas of proposal development and resource mobilization. The reviewed CAPs were also aligned to County Integrated Development Plans to enhance participation by wider stakeholders in implementation of various interventions, increased ownership and sustainability.

Sustainable Rural Livelihood

The component has cumulatively: Facilitated establishment of 1482 on-farm trials; Facilitated establishment of 1482 on-farm trials; Facilitated set up of 1190 of soil and water conservation demos; Carried out 330 soil fertility demonstrations; Facilitated establishment and support 885 Farmer Field Schools (FFSs); Produced certified seeds through KALRO Embu to a level of 734 tons which includes legumes (beans, cowpeas and green grams) and root crops including cassava, sweet potatoes and Irish potatoes; A total of 1,187 Farm plans have been done and a total 338 have been excavated. A total of 102 staff were trained on soil and water conservation; A total 37 Soil and water catchment areas have been established and 37 catchment committees trained, A total of 5 workshop on participatory scenario planning and development of where 5 weather advisories for October –November and December rains 2020 developed and distributed : Procured 73 motorcycles and 10 vehicles to be used by staff who are supporting project implementation; Constructed one (1) seed store at KALRO Embu and fitted it with a cold-room. A total of 1881 CIGs have been funded to implement income generating activities; Conducted Needs assessment on CIGs, IWUAs, CFAs and WRUAs to inform agribusiness areas of training.

Sustainable Management of Water Resources

The sub component contributes to the component's outcome on "Land and water resources sustainably managed for the benefit of the local people and wider community". Towards this, the sub component has cumulatively: Constructed and equipped two (2) water laboratories in Murang'a and Embu both at WRA sub-

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

regional offices; Carried out 34 water and sanitation campaigns in all the high priority river basins and the 4 tributaries of river basins formally under MKEPP-NRM; Constructed 98 boreholes; Completed 36 common intake and domestic water supply; Installed 326 roof water harvesting for demonstration in public institutions; Upgraded fifty two (52) irrigation scheme to irrigate 2,515 hectares; constructed 15 dams/pans/rock catchments; Rehabilitated/constructed 21 environmental hotspots; 49 shallow wells, and 95 springs, Designed and printed 10,000 brochures and 500 posters for use during water and sanitation campaigns; Attained 761 sessions of radio broadcasts on three vernacular radio stations in the project area on integrated natural resources management; Trained 2736 committee members of water groups on operation and maintenance and on-farm water management. One (1) hydrological survey was completed.

Sustainable Management of Forest and Agricultural Ecosystems

Cumulative achievements include: Constructed 60Km of solar powered wildlife control fence and procured fencing materials for an additional 60KM to be constructed 2021/22 financial year; rehabilitated 2413Ha (1,913 Ha @700 stems/ha and 500Ha for 2018/19FY at 1000 stems/Ha) of degraded forest areas directly under KFS with a survival rate of 80% and an additional 569Ha under the CFA grants; planted 996,400 assorted tree seedlings in 2439 schools (1972 public and 467 faith based with 1803 schools planting 500 seedlings each and 636 schools planting 150 seedlings each) with an average survival rate of 85% under school greening programme; Held demonstrations on 134 institutional and 564 domestic energy saving stoves; constructed 36 efficient charcoal producing kilns; Trained 91 (58 male and 33 female) community artisans in the fabrication of energy saving stoves; conserved 236km of riverine with Giant Bamboo seedlings and other indigenous water friendly species at a density of 400 stems/Km on both sides of the river with an average survival rate of 65%; Supported 31 Community Forest Associations with 58 Grants² to implement their PFMPs at level II and III through the Water Sector Trust Fund; Funded and supported 311 Common Interest Groups to implement their NRM project proposals through matching grants; completed the Woody Biomass Survey in the Upper Tana Catchment 2014; undertaken the Environmental and Social Audit of project activities in 2018 which was approved by NEMA in 2019; completed a Wildlife control fence social economic and ecological study 2019; procured 15 vehicles, 7 tractors/trailers, 33 motorbikes, 33GPSs and 33 still cameras to assist in project activity implementation; supported the development/review of 39No PFMP's; About 7,450 farmers have been supported to plant 745,000 assorted tree seedlings on their farms with a survival rate of 80%.

Project	Objective	Outcome	Indicator	Performance
Upper Tana Catchment Natural Resource Management Project	Increased sustainable food production and incomes for poor rural households in the project area; and sustainable management of natural resources for provision of environmental services.	Rural communities empowered for sustainable management of natural resources	Number of community action plans (CAPs) with at least one key action implemented	301 CAPs
		Natural resource-based rural livelihoods sustainably improved	Proportion of trained farmers adopting new technologies (%)	81% of Farmer Field Schools (FFSs) members were reported to have adopted the technologies. 42,270 members

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

Open Fund Management National Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2021

			CIG members adopting Income Generating Activities	of CIGs adopted income generating activities.
			Number of hectares of farmland under water related infrastructure constructed/rehabilitated	2515 hac under irrigation.
		Land, water and forest resources sustainably managed for the benefit of local people and the wider community	Number of households reporting adoption of environmentally sustainable and climate- resilient technologies and practices	41,040 of households adopting environmentally sustainable and climate-resilient technologies and practices
			Hectares of forest rehabilitated	2,962 hac
			Percent reduction of Human-wildlife conflict incidences	97% reduction
			Number of households reporting a significant reduction in the time spent for collecting water or fuel	27,400 households reporting reduction in time spent on collection of water or fuel

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

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

2. Environmental performance

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

3. Employee welfare

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

4. Market place practices-

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

5. Community Engagements-

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

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 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 project; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the project; (v) Selecting and applying appropriate accounting policies; and (v) Making accounting estimates that are reasonable in the circumstances.

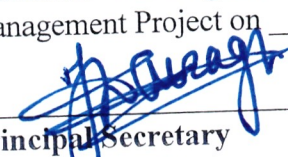
The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting,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

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2021, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

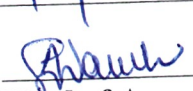
The Principal Secretary for Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator for Upper Tana Catchment Natural Resource Management Project on 13/09/2021 and signed by them.


Principal Secretary

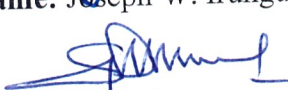
Name: Joseph W. Irungu, CBS


Head of Accounting

Name: Agnes W Waweru
ICPAK Member No. 5514


Project Coordinator

Name: Muthoni F. Livingstone

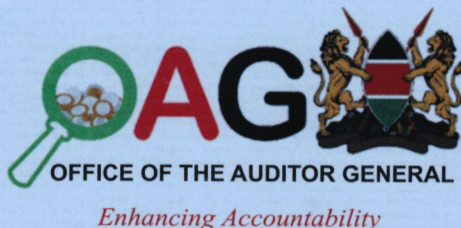

Project Finance Controller

Name: Samwel O Onyango, ICPAK Member No. 4629

**5. REPORT OF THE INDEPENDENT AUDITOR ON THE UPPER TANA CATCHMENT
NATURAL RESOURCE MANAGEMENT PROJECT**

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP) IFAD LOAN NO.1-867-KE; IFAD ADDITIONAL FINANCING LOAN NO. 2000002597-KE; AND SPANISH TRUST FUND LOAN NO. 1-E-8-KE - MINISTRY OF WATER, SANITATION AND IRRIGATION FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

Report of the Auditor-General on Upper Tana Catchment Natural Resources Management Project (UTaNRMP) IFAD Loan No.1-867-KE; IFAD Additional Financing Loan No. 2000002597-KE; and Spanish Trust Fund Loan No. 1-E-8-KE - Ministry of Water, Sanitation and Irrigation for the year ended 30 June, 2021

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Upper Tana Catchment Natural Resources Management Project (UTaNRMP) International Fund for Agricultural Development (IFAD) Loan No.1-867-KE; IFAD Additional Financing Loan NO. 2000002597-KE and Spanish Trust Fund Loan No. 1-E-8-KE set out on pages 1 to 33 which comprise the statement of financial assets as at 30 June, 2021, the statement of receipts and payments, statement of cash-flow and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Upper Tana Catchment Natural Resources Management Project (UTaNRMP) as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the provisions of the financing agreement dated 23 May, 2012 between the International Fund for Agricultural Development (IFAD) and the Spanish Food Security Co- financing Facility Trust Fund and the Republic of Kenya.

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts for the year under review reflects total budgeted receipts of Kshs.800,000,000 and actual receipts of Kshs.694,367,152 resulting to a budget shortfall of Kshs.105,632,848 or 13%. Further, the statement reflects approved final budgeted expenditure of Kshs.800,000,000 and actual expenditures of Kshs.522,566,151 resulting to under absorption of Kshs.277,433,849 or 35% as detailed below:

Receipts Analysis				
Item	Final Budget (Kshs.)	Actual Receipts (Kshs.)	Under Receipts (Kshs.)	% Under Receipt
Receipt from Government of Kenya	250,000,000	250,000,000	-	
Proceeds from Borrowing	550,000,000	444,367,152	105,632,848	19
Total	800,000,000	694,367,152	105,632,848	13
Expenditure Analysis				
Item	Final Budget (Kshs.)	Actual Expenditure (Kshs.)	Under Expenditure (Kshs.)	% Under Expenditure
Compensation of Employees	104,940,948	101,032,392	3,908,556	4
Purchase of Goods and Services	86,550,252	67,189,881	19,360,371	22
Acquisition of Non-Financial Assets	455,272,800	285,760,553	169,512,247	37
Matching Grants for Income Generation	153,236,000	68,583,325	84,652,675	155
Total Payments	800,000,000	522,566,151	277,433,849	35

The under absorption of Kshs.277,433,849 or 35% and the budgeted but unrealized receipts of Kshs.105,632,848 or 13% may have negatively impacted on goods and service delivery to the intended beneficiary of the project.

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

However, the Management attributed under collection of revenue to delay in accessing first disbursement of the additional financing that was received late in the month of June 2021 and it made it difficult for the Management to seek for replenishment to enable realize a 100% mobilization of the external financing. Further, the Management attributed the underutilization of the budget to the effect of Covid-19 which made implementation of many activities involving community groups participation difficult due to the Ministry of Health Covid-19 protocols. Further, there was delay in finalizing procurement of wildlife electric control fence materials which led to failure by the Project to get and spend Kshs.100 million AIA part of the budget.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except as pointed out under other matters section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

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

Report on Other Legal and Regulatory Requirements

As required by the International Fund for Agricultural Development (IFAD), I report based on my audit that;

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;

- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibility for the Audit

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

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Project's policies and procedures may deteriorate.

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

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

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project's to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

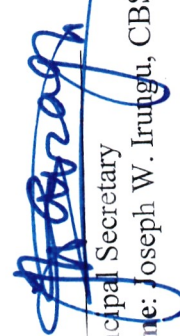
25 November, 2021

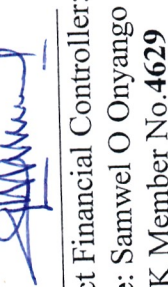
Upper Tana Catchment Natural Resource Management Project
Reports and Financial Statements
For the financial year ended June 30, 2021

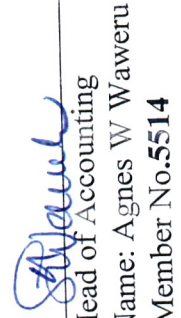
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	2020/2021			2019/2020			Cumulative to-date (from inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	
		KShs	KShs		KShs	KShs		KShs
RECEIPTS								
Transfer from Government entities	1	250,000,000		250,000,000	250,000,000		250,000,000	1,134,37,500
Loan from external development partners	2	444,367,152		444,367,152	379,050,821	14,740,260	393,791,081	4,744,024,095
TOTAL RECEIPTS		694,367,152		694,367,152	629,050,821	14,740,260	643,791,081	5,938,61,595
PAYMENTS								
Compensation of employees	3	101,032,392		101,032,392	91,949,976		91,949,976	60,352,460
Purchase of goods and services	4	67,189,881		67,189,881	43,845,832		43,845,832	5,335,050
Acquisition of non-financial assets	5	285,760,553		285,760,553	236,247,732	14,740,260	250,987,992	2,533,343,860
Matching Grants to CIGs	6	68,583,325		68,583,325	134,450,891		134,450,891	1,813,135,819
TOTAL PAYMENTS/ SURPLUS/ (DEFICIT)		522,566,150		522,566,150	506,494,430	14,740,260	521,234,690	5,681,667,189
		171,801,002		171,801,002	122,556,390		122,556,390	2,369,406

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


Principal Secretary
Name: Joseph W. Irungu, CBS


Project Coordinator
Name: Muthoni F. Livingstone


Head of Accounting
Name: Agnes W Waweru

ICPAK Member No.4629 ICPAK Member No.5514

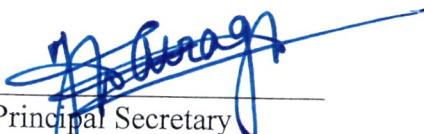
(IPAS 1.3.24 requires an entity to separately disclose third party payments separately on the statement of receipts and payments. These are payments payable by development partners directly on behalf of the entity. In recognising these transactions, the receipts must be equal to the payments made and therefore there is neither surplus or deficit.)

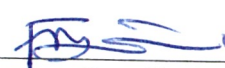
Upper Limb and Lower Limb Rehabilitation Project
Reports and Financial Statements
For the financial year ended June 30, 2021

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

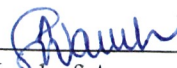
	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7.A	303,694,381	131,865,545
Cash Balances	7. B	25	27,858
Total Cash and Cash Equivalents		303,694,406	131,893,404
Accounts Receivables	8	0	0
TOTAL FINANCIAL ASSETS		303,694,406	131,893,404
FINANCIAL LIABILITIES			
Payables- Deposits and Retentions	8B	0	0
NET ASSETS		303,694,406	131,893,404
REPRESENTED BY			
Fund balance b/fwd	9	131,893,404	9,337,013
Surplus/(Deficit) for the year		171,801,002	122,556,390
NET FINANCIAL POSITION		303,694,406	131,893,404

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13/09/ 2021 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS


Project Coordinator
Name: Muthoni F. Livingstone


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

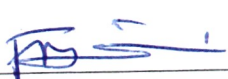

Head of Accounting
Name: Ms Agnes Waweru
ICPAK Member No. 5514

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

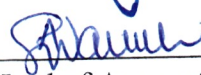
		2020-2021	2019-2020
	Note	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Receipts from Government of Kenya	1	250,000,000	250,000,000
Payments from operating activities			
Compensation of employees	3	-101,032,392	-91,949,976
Purchase of goods and services	4	-67,189,881	-43,845,832
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable		0	0
Increase/(Decrease) in Accounts Payable:		0	0
Net cash flow from operating activities		81,777,728	114,204,193
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	-285,760,553	-236,247,732
Matching Grants for Income Generation		(68,583,325)	(134,450,891)
Net cash flows from Investing Activities		(354,343,878)	(370,698,623)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	444,367,152	379,050,821
Net cash flow from financing activities		444,367,152	379,050,821
NET INCREASE IN CASH AND CASH EQUIVALENTS		171,801,002	122,556,390
Cash and cash equivalent at BEGINNING of the year	9	131,893,404	9,337,013
Cash and cash equivalent at END of the year	7	303,694,406	131,893,404

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 13/09/2021 and signed by:


Principal Secretary
Name: Joseph W. Irungu, CBS


Project Coordinator
Name: Muthoni F. Livingstone


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


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

*Reports and Financial Statements
For the financial year ended June 30, 2021*

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Receipt from Government of Kenya	250,000,000		250,000,000	250,000,000		100%
Proceeds from borrowings	650,000,000	(100,000,000)	550,000,000	444,367,152	105,632,848	81%
Total Receipts	900,000,000	(100,000,000)	800,000,000	694,367,152	105,632,848	87%
Payments						
Compensation of employees	103,290,948	1,650,000	104,940,948	101,032,392	3,908,556	96%
Purchase of goods and services	90,145,052	(3,594,800)	86,550,252	67,189,881	19,360,371	78%
Acquisition of non-financial assets	453,328,000	1,944,800	455,272,800	285,760,553	169,512,247	63%
Matching Grants for Income Generation	253,236,000	(100,000,000)	153,236,000	68,583,325	84,652,675	45%
Total Payments	900,000,000	(100,000,000)	800,000,000	522,566,150	277,433,850	65%

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


Principal Secretary
Name: Joseph W. Irungu, CBS


Project Coordinator
Name: Muthoni F. Livingstone


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


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

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

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

10.3 Reporting entity

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

10.3.1 Reporting currency

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

10.4 Significant Accounting Policies

a) Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

b) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

c) Proceeds from borrowing

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

d) Undrawn external assistance

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

e) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

Significant Accounting Policies (Continued)

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. The main in-kind contribution to the Project include part salaries paid to other GoK officers working for the Project but not paid by the Project, office spaces occupied, community contribution and tax exemptions.

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.

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. **Annex 2** of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

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

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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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 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 Nil being loan disbursements were received in form of direct payments from third parties.

Significant Accounting Policies (Continued)

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 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, 2021.

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.

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	
	KShs	KShs	Cumulative to-date (from inception)
Counterpart funding through MWSI			
Counterpart funds Quarter 1	62,500,000	0	132,500,000
Counterpart funds Quarter 2	0	125,000,000	382,500,000
Counterpart funds Quarter 3	0	0	168,750,000
Counterpart funds Quarter 4	187,500,000	125,000,000	515,787,500
	0	0	132,500,000
Total	<u>250,000,000</u>	<u>250,000,000</u>	<u>1,332,037,500</u>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
					2020/21	2019/20
Loans Received from Multilateral Donors (International Organisations)			KShs	KShs		
IFAD/SPANISH TRUST FUND LOAN (USD)	17-Sep-20	55,319	5,999,374		5,999,374	100,722,418
IFAD/SPANISH TRUST FUND LOAN (EUR)	17-Sep-20	707,952	91,372,546		91,372,546	111,738,215
IFAD/SPANISH TRUST FUND LOAN (EUR)	22-Jan-21	337,065	45,467,005		45,467,005	80,723,176
IFAD/SPANISH TRUST FUND LOAN (USD)	24-May-21	21,104	2,279,431		2,279,431	53,974,012
IFAD/SPANISH TRUST FUND LOAN (UEUR)	24-May-21	300,491	39,107,780		39,107,780	31,893,000
IFAD ADDITIONAL LOAN (EUR)	30/06/2021	2,025,000	260,141,017		260,141,017	14,740,260
Total			444,367,152		444,367,152	393,791,081

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. COMPENSATION OF EMPLOYEES

	2020/2021			2019/2020	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payme nts	Cumulative to- date
-	KShs	KShs	KShs	KShs	KShs
Basic wages of temporary employees	81,502,736		81,502,736	71,591,732	525,860,265
Pension and other social security contributions	2,872,181		2,872,181	3,886,284	21,182,446
Compulsory national social security schemes	138,240		138,240	129,600	267,840
Compulsory national health insurance schemes	415,250		415,250	435,600	850,850
Other personnel payments-Gratuity	16,103,985		16,103,985	15,906,760	112,191,059
Total	<u>101,032,392</u>		<u>101,032,392</u>	<u>91,949,976</u>	<u>660,352,460</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PURCHASE OF GOODS AND SERVICES

	2020/2021			2019/2020	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to- date
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	300,556		300,556	391,743	6,014,719
Communication, supplies and services	1,860,301		1,860,301	1,823,214	18,657,171
Domestic travel and subsistence	3,206,488		3,206,488	4,593,150	70,894,638
Foreign travel and subsistence				388,432	11,130,326
Printing, advertising and information supplies	5,084,912		5,084,912	2,544,840	47,022,475
Training payments	24,586,857		24,586,857	8,757,863	209,386,499
Hospitality supplies and services	1,104,375		1,104,375	1,026,952	9,819,838
Insurance costs	544,720		544,720	461,994	3,182,550
Specialized materials and services	3,293,524		3,293,524	3,059,436	20,288,040
Other operating payments					3,570,449
Routine maintenance – vehicles and other transport equipment	10,881,540		10,881,540	7,263,871	77,889,215
Routine maintenance- other assets	15,248,109		15,248,109	13,064,637	55,405,157
Routine maintenance – Computers and other equipment	1,078,500		1,078,500	469,700	2,573,972
Exchange rate losses/gains (net)					
Total	<u>67,189,881</u>	=	<u>67,189,881</u>	<u>43,845,832</u>	<u>535,835,050</u>

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Construction of buildings					37,995,059
Construction of civil works					339,442,219
Purchase of vehicles & other transport equipment					162,849,096
Overhaul of vehicles & other transport equipment				492,450	7,400,415
Purchase of office furniture & general equipment				448,500	3,868,125
Purchase of specialised plant, equipment and machinery	164,600		164,600	1,416,875	77,860,568
Purchase of certified seeds, breeding stock and live animals					50,134,280
Research, studies, project preparation, design & supervision	74,962,199		74,962,199	75,343,032	860,652,280
Rehabilitation of civil works	210,633,754		210,633,754	173,287,135	1,002,923,488
Acquisition of other intangible assets					13,218,329
Total	<u>285,760,553</u>		<u>285,760,553</u>	<u>250,987,992</u>	<u>2,556,343,860</u>

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. MATCHING GRANTS TO GROUPS FOR INVESTMENTS

	2020/21			2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulati ve to-date
	KShs	KShs	KShs	KShs	KShs
Matching Grants to CIGs	51,026,517		51,026,517	124,414,923	1,667,536,668
Grants monitoring	17,556,808		17,556,808	10,035,968	211,599,151
Total	<u>68,583,325</u>	=	<u>68,583,325</u>	<u>134,450,891</u>	<u>1,879,135,819</u>

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. CASH AND CASH EQUIVALENTS

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 8.13A)	303,694,381	131,865,545
Cash in hand (Note 8. 13B)	25	27,858
Cash equivalents (short-term deposits) (Note 8.13C)		
Total	<u>303,694,406</u>	<u>131,893,404</u>

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

7. A Bank Accounts

Project Bank Accounts

	2020/21	2019/20
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.1000474904]	61,020,733	0
NCBA Bank [A/c No.6995660033]	0	10,404
NCBA Bank [A/c No.6995680037]	0	67,083,917
Total Foreign Currency balances	<u>61,020,733</u>	<u>67,094,321</u>
<u>Local Currency Cooperative Bank of Kenya - IFAD</u>		
Co-operative Bank of Kenya-PCT Embu [A/c No 01141408097000]	298,821,443	111,836,928
Co-operative Bank of Kenya -Kirinyaga County[[A/c No 01141567136200]	163,857	17,922
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763300]	1,609,485	352,108
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141900]	248,422	58,906
Co-operative Bank of Kenya -Embu County[A/c No...01141408115800]	68,613	2,111
Co-operative Bank of Kenya Muranga County[A/c No 01141573167101]	268,136	2,403,328
Co-operative Bank of Kenya -Meru County[A/c No 01141418943000.....]	1,607,987	
<u>Co-operative Bank of Kenya [SPANISH Loan-A/Cs NOs]</u>		
Co-operative Bank of Kenya-Embu-PCT [A/c No 01141408098000]	371,857	16,005,113
Co-operative Bank of Kenya -Kirinyaga County [A/c No 01141567135000]	1,300	107,527
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763301]	362,498	264,328
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141901]	135,258	531,816
Co-operative Bank of Kenya -Embu County[A/c No... 01141408111400]	576	154,630
Co-operative Bank of Kenya Muranga County [A/c No 01141573167100]	34,037	118,216
Co-operative Bank of Kenya -Meru County[A/c No 01141418943001]	50	1,095
Kenya Commercial Bank Ltd, EMBU Branch A/C No.1113204664-KAI RO)		11,517
Total local currency balances	<u>303,694,381</u>	<u>131,865,545</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	KShs	KShs
(i) A/C Name Upper Tana NRMP-CBA [A/c NO: 6995660033]		
Opening balance	5,747,970	10,404
Total amount deposited in the account	2,530,835	250,101,603
Total amount withdrawn (as per Statement of Receipts & Payments)	8,278,805	244,353,533
Closing balance (as per SDA bank account reconciliation attached)	0	5,747,970
(iii) A/C Upper Tana NRMP-CBK [A/c NO:1000474904]		
Opening balance		
Total amount deposited in the account	321,161,750	
Total amount withdrawn (as per Statement of Receipts & Payments)	260,141,017	
Closing balance (as per SDA bank account reconciliation attached)	61,020,733	
(iii) A/C Name Upper Tana NRMP-CBA [A/c NO: 6995680037]		
Opening balance (as per the SDA reconciliation)	67,083,917	69,195
Total amount deposited in the account	108,863,414	201,711,909
Total amount withdrawn (as per Statement of Receipts & Payments)	175,947,331	134,697,188
Closing balance (as per SDA bank account reconciliation attached)	0	67,083,917

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 B Cash In Hand

	2020/21	2019/20
	KShs	KShs
Co-operative Bank of Kenya [IFAD Loan -A/Cs NOs]		
Co-operative Bank of Kenya-PCT Embu [A/c No 01141408097000]		2,789
Co-operative Bank of Kenya -Kirinyaga County[[A/c No 01141567136200]		
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763300]		
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141900]		
Co-operative Bank of Kenya -Embu County[A/c No...01141408115800]		
Co-operative Bank of Kenya Muranga County[A/c No 01141573167101]		
Co-operative Bank of Kenya -Meru County[A/c No 01141418943000.....]	25	1,011
Co-operative Bank of Kenya [SPANISH Loan-A/Cs NOs]		
Co-operative Bank of Kenya-Embu-PCT [A/c No 01141408098000]		24,058
Co-operative Bank of Kenya -Kirinyaga County [A/c No 01141567135000]		
Co-operative Bank of Kenya-Nyeri County[[A/c No 01141511763301]		
Co-operative Bank of Kenya- T-Nithi -Chuka-[A/c No 01141571141901]		
Co-operative Bank of Kenya -Embu County[A/c No... 01141408111400]		
Co-operative Bank of Kenya Muranga County [A/c No 01141573167100]		
Co-operative Bank of Kenya -Meru County[A/c No 01141418943001]		
Kenya Commercial Bank Ltd, EMBU Branch A/C No.1113204664-KALRO)		
Total local currency balances	25	27,858

[Cash count certificates for each location above are provided]

8. ACCOUNTS RECEIVABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests		
Salary advances		
Total		

9. ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention		
Deposits		
Total		

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

10. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	131,865,545	9,174,902
Cash in hand	27,858	162,112
Outstanding imprests and advances		
Total	131,893,404	9,337,013

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

11. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	444,367,152	379,050,821
External assistance received in kind – loan payment to 3 rd parties		14,740,260
Total	444,367,152	393,791,081

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used		
Description		FY 2020/2021	FY 2019/2020
		Kshs	Kshs
Undrawn external assistance - loans		1,099,958,983	809,420,329
Total		1,099,958,983	809,420,329

c) Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	444,367,152	393,791,081
Total	444,367,152	393,791,081

d)

Purpose and use of External Assistance	FY 2020/2021	FY 2019/2020
Payments made by Third Parties	Kshs	Kshs
Acquisition of assets	0	14,740,260
Total	0	14,740,260

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

12. 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)
1	Matter of emphasis on budget absorption	Management has tried its best to absorb despite covid19 and other challenges	Continuously addressed	Continuous

Guidance Notes:

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

Principal Secretary

Date

Project Coordinator

Date

13. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization $d=b/a$ %	Comments on Variance(below 90% and over 100%)
Receipts	a	b	c=a-b		
Transfer from Government entities	250,000,000	250,000,000	-	100%	
Proceeds from borrowings	550,000,000	444,367,152	105,632,848	81%	Late 1 st disbursement of IFAD Additional financing
Total Receipts	800,000,000	694,367,152	105,632,848	87%	
Payments					
Compensation of employees	104,940,948	101,032,392	3,908,556	96%	
Purchase of goods and services	86,550,252	67,189,881	19,360,371	78%	Covid 19 related challenges affected social way of discharging some activities
Acquisition of non-financial assets	455,272,800	285,760,553	169,512,247	63%	Delays in disbursement and procurement process
Matching grants to CIGs	153,236,000	68,583,325	84,652,675	45%	Delays in disbursement and procurement process
Total payments	800,000,000	522,566,150	277,433,850	65%	

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

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 1 July 2020	Donations in form of assets (KShs) 2020/2021	*Purchases/ Additions in the Year (KShs) 2020/2021	** Disposals in the Year (KShs) 2020/2021	Transfers in/(out) Kshs 2020/2021	Closing Cost (KShs) 2021
	(a)	(b)	(c)	(d)	(d)	(e)= (b)+(c)-(d)+(-)d
Buildings and structures	37,995,059					37,995,059
Transport equipment	162,583,116					162,583,116
Office equipment, furniture and fittings	3,868,145					3,868,145
ICT Equipment,	13,302,306		164,600			13,466,906
Other Machinery and Equipment	54,440,486					54,440,486
Intangible assets	13,218,329					13,218,329
Total	285,407,441		164,600			285,572,041

Notes

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

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

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

APPENDICES

- i. Bank Reconciliations statement as at 30th June 2021
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)

**FINANCIAL STATEMENT FOR FINANCIAL YEAR 2020/2021 PRESENTED
IN IFAD REQUIRED FORMAT – PAGES 26 - 33**

[The following text is extremely faint and largely illegible. It appears to be a list or index of items, possibly names of people or places, arranged in columns. Some words are difficult to decipher but may include names like "John", "Mary", "James", etc.]

Name	Address	Occupation
John Smith	123 Main St	Teacher
Mary Jones	456 Oak Ave	Homemaker
James Brown	789 Pine Rd	Farmer
Elizabeth White	101 Elm St	Shopkeeper
Robert Black	202 Cedar Ln	Blacksmith
Sarah Green	303 Birch Dr	Widow
William Hall	404 Spruce Ct	Merchant
Jane Adams	505 Willow Way	Laundress
Thomas Miller	606 Ash St	Blacksmith
Anna Taylor	707 Hickory Hill	Widow
George Wilson	808 Sycamore St	Farmer
Charlotte Moore	909 Magnolia Ave	Homemaker
Benjamin Clark	1010 Poplar Pl	Merchant
Rebecca Lewis	1111 Chestnut St	Widow
Samuel King	1212 Walnut St	Farmer
Elizabeth Young	1313 Elm St	Homemaker
David Scott	1414 Oak Ave	Blacksmith
Frances Hall	1515 Pine Rd	Widow
John Davis	1616 Birch Dr	Merchant
Mary Baker	1717 Cedar Ln	Homemaker
James Wilson	1818 Spruce Ct	Farmer
Anna Miller	1919 Willow Way	Widow
Thomas Moore	2020 Ash St	Blacksmith
Charlotte Clark	2121 Hickory Hill	Homemaker
Benjamin Lewis	2222 Sycamore St	Merchant
Rebecca King	2323 Magnolia Ave	Widow
Samuel Young	2424 Poplar Pl	Farmer
Elizabeth Scott	2525 Chestnut St	Homemaker
David Hall	2626 Walnut St	Blacksmith
Frances Miller	2727 Elm St	Widow
John Taylor	2828 Oak Ave	Merchant
Mary Adams	2929 Pine Rd	Homemaker
James Brown	3030 Birch Dr	Farmer
Anna White	3131 Cedar Ln	Widow
Thomas Black	3232 Spruce Ct	Blacksmith
Charlotte Green	3333 Willow Way	Homemaker
Benjamin Hall	3434 Ash St	Merchant
Rebecca Clark	3535 Hickory Hill	Widow
Samuel Lewis	3636 Sycamore St	Farmer
Elizabeth King	3737 Magnolia Ave	Homemaker
David Young	3838 Poplar Pl	Blacksmith
Frances Scott	3939 Chestnut St	Widow
John Hall	4040 Walnut St	Merchant
Mary Miller	4141 Elm St	Homemaker
James Taylor	4242 Oak Ave	Farmer
Anna Adams	4343 Pine Rd	Widow
Thomas Brown	4444 Birch Dr	Blacksmith
Charlotte White	4545 Cedar Ln	Homemaker
Benjamin Black	4646 Spruce Ct	Merchant
Rebecca Green	4747 Willow Way	Widow
Samuel Hall	4848 Ash St	Farmer
Elizabeth Clark	4949 Hickory Hill	Homemaker
David Lewis	5050 Sycamore St	Blacksmith
Frances King	5151 Magnolia Ave	Widow
John Young	5252 Poplar Pl	Merchant
Mary Scott	5353 Chestnut St	Homemaker
James Hall	5454 Walnut St	Farmer
Anna Miller	5555 Elm St	Widow
Thomas Taylor	5656 Oak Ave	Blacksmith
Charlotte Adams	5757 Pine Rd	Homemaker
Benjamin Brown	5858 Birch Dr	Merchant
Rebecca White	5959 Cedar Ln	Widow
Samuel Black	6060 Spruce Ct	Farmer
Elizabeth Green	6161 Willow Way	Homemaker
David Hall	6262 Ash St	Blacksmith
Frances Clark	6363 Hickory Hill	Widow
John Lewis	6464 Sycamore St	Merchant
Mary King	6565 Magnolia Ave	Homemaker
James Young	6666 Poplar Pl	Farmer
Anna Scott	6767 Chestnut St	Widow
Thomas Hall	6868 Walnut St	Blacksmith
Charlotte Miller	6969 Elm St	Homemaker
Benjamin Taylor	7070 Oak Ave	Merchant
Rebecca Adams	7171 Pine Rd	Widow
Samuel Brown	7272 Birch Dr	Farmer
Elizabeth White	7373 Cedar Ln	Homemaker
David Black	7474 Spruce Ct	Blacksmith
Frances Green	7575 Willow Way	Widow
John Hall	7676 Ash St	Merchant
Mary Clark	7777 Hickory Hill	Homemaker
James Lewis	7878 Sycamore St	Farmer
Anna King	7979 Magnolia Ave	Widow
Thomas Young	8080 Poplar Pl	Blacksmith
Charlotte Scott	8181 Chestnut St	Homemaker
Benjamin Hall	8282 Walnut St	Merchant
Rebecca Miller	8383 Elm St	Widow
Samuel Taylor	8484 Oak Ave	Farmer
Elizabeth Adams	8585 Pine Rd	Homemaker
David Brown	8686 Birch Dr	Blacksmith
Frances White	8787 Cedar Ln	Widow
John Black	8888 Spruce Ct	Merchant
Mary Green	8989 Willow Way	Homemaker
James Hall	9090 Ash St	Farmer
Anna Clark	9191 Hickory Hill	Widow
Thomas Lewis	9292 Sycamore St	Blacksmith
Charlotte King	9393 Magnolia Ave	Homemaker
Benjamin Young	9494 Poplar Pl	Merchant
Rebecca Scott	9595 Chestnut St	Widow
Samuel Hall	9696 Walnut St	Farmer
Elizabeth Miller	9797 Elm St	Homemaker
David Taylor	9898 Oak Ave	Blacksmith
Frances Adams	9999 Pine Rd	Widow

UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2021 AS PER IFAD GUIDELINES

		2020-2021	2019-2020	CUM (PREV YRS)	CUMMULATIVE
		Kshs.	Kshs.	Kshs.	Kshs.
REVENUE AND DIRECT PAYMENT					
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	42,350	7,971,023	322,622,199	330,635,572
II	Sensitization, training workshops and studies	870,220	34,837,724	563,910,333	599,618,277
III	Grants and Awards	44,400	25,098,471	1,130,069,143	1,155,212,014
IV	Technical Assistance	-	4,121,759	63,760,478	67,882,236
V	Civil works	6,556,648	65,862,455	367,898,984	440,318,086
VI	Salaries, Allowances, operations and Maintenance	7,061,184	45,344,120	345,161,493	397,566,797
	Unallocated	-	-	-	-
	TOTAL	14,574,802	183,235,551	2,793,422,630	2,991,232,983
	SPANISH EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	6,963,476	4,367,352	144,378,125	155,708,953
II	Sensitization, training workshops and studies	23,007,601	21,880,299	150,147,979	195,035,878
III	Grants and Awards	6,851,839	66,111,590	420,877,116	493,840,545
IV	Technical Assistance	7,334,000	2,289,914	26,647,612	36,271,525
V	Civil works	32,570,143	72,642,767	226,737,314	331,950,224
VI	Salaries, Allowances, operations and Maintenance	48,081,036	42,848,191	180,713,742	271,642,969
	Un Allocated	-	-	-	-
	TOTAL	124,808,095	210,140,113	1,149,501,887	1,484,450,095
	IFAD LOAN2 EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	16,006,861	-	-	16,006,861
II	Sensitization, training workshops and studies	13,186,369	-	-	13,186,369
III	Grants and Awards	28,383,412	-	-	28,383,412
IV	Technical Assistance	-	-	-	-
V	Civil works	77,207,256	-	-	77,207,256
VI	Salaries, Allowances, operations and Maintenance	5,875,075	-	-	5,875,075
	TOTAL	140,658,973	-	-	140,658,973
	GOK EXPENDITURE BY CATEGORY				
Cat	Cat. Description				
I	Vehicles, Equipment and Materials	5,444,760	1,431,801	56,114,876	62,991,437
II	Sensitization, training workshops and studies	52,029,882	22,825,219	120,650,207	195,505,307
III	Grants and Awards	35,528,969	43,240,829	126,069,990	204,839,788
IV	Technical Assistance	2,163,564	1,655,204	18,924,155	22,742,922
V	Civil works	79,471,671	34,417,261	205,555,803	319,444,736
VI	Salaries, Allowances, operations and Maintenance	67,885,434	24,288,711	117,626,691	209,800,836
	TOTAL	242,524,281	127,859,025	644,941,722	1,015,325,027
	CURRENT ASSETS				
	Project Bank Accounts	303,694,406	131,893,404	9,337,013	303,694,406
	TOTAL ASSETS	826,260,556	653,128,094	4,597,203,251	5,935,361,484
	FINANCED BY				
	Balance b/f	131,893,404	9,337,013	-	-
	GOK COUNTERPART	250,000,000	250,000,000	699,537,500	1,199,537,500
	IFAD LOAN	8,278,805	244,353,633	2,532,057,650	2,784,690,088
	SPANISH TRUST FUND LOAN	175,947,331	134,697,188	919,788,058	1,230,432,576
	IFAD LOAN DIRECT PAYMENT	-	-	206,542,786	206,542,786
	SPANISH TRUST FUND LOAN DIRECT PAYMENT	-	14,740,260	239,277,259	254,017,519
	IFAD ADDITIONAL LOAN	260,141,017	-	-	260,141,017
		826,260,556	653,128,094	4,597,203,253	5,935,361,485
	CURRENT LIABILITIES				
	TOTAL FINANCING	826,260,556	653,128,094	4,597,203,253	5,935,361,485

NOTE. The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2021.

SIGNATURES

Principal Secretary
Joseph W. Irungu, CBS

Project Coordinator
Muthoni F. Livingstone

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

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

UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)				
STATEMENT OF CASH RECEIPT AND PAYMENT (BY CATEGORY) AS PER IFAD GUIDELINES				
FOR THE YEAR ENDED 30TH JUNE 2021				
	2020-2021	2019-2020	CUMULATIVE (2019-2021)	CUMULATIVE
	Kshs.	Kshs.	Kshs.	Kshs.
BALANCE B/F	131,893,404	9,337,013	-	
FINANCING				
IFAD LOAN				
INITIAL DEPOSIT	-	-	178,470,501	178,470,501
REPLENISHMENT TO SPECIAL ACCOUNT	8,278,805	244,353,633	2,353,587,149.09	2,606,219,587
PROJECT COOP ACCOUNTS			-	-
DIRECT PAYMENT			206,542,785.00	206,542,785
IFAD ADDITIONAL LOAN	260,141,017			260,141,017
SPANISH TRUST FUND LOAN				
INITIAL DEPOSIT			86,810,104.50	86,810,105
REPLENISHMENT TO SPECIAL ACCOUNT	175,947,331	134,697,188	832,977,953.45	1,143,622,472
PROJECT COOP ACCOUNTS			-	-
DIRECT PAYMENT	-	14,740,260	239,277,258	254,017,518
GOK COUNTERPART	250,000,000	250,000,000	699,537,500.00	1,199,537,500
OTHERS	-	-	-	-
TOTAL FINANCING	826,260,556	653,128,094	4,597,203,251	5,935,361,484
PROJECT EXPENDITURE				
IFAD EXPENDITURE BY CATEGORY				
Cat	Cat. Description			
I	Vehicles, Equipment and Materials	42,350	7,971,023	322,622,199
II	Sensitization, training workshops and studies	870,220	34,837,724	563,910,333
III	Grants and Awards	44,400	25,098,471	1,130,069,143
IV	Technical Assistance	-	4,121,759	63,760,478
V	Civil works	6,556,648	65,862,455	367,898,984
VI	Salaries, Allowances, operations and Maintenance	7,061,184	45,344,120	345,161,493
	Unallocated		-	-
	TOTAL	14,574,802	183,235,551	2,793,422,630
SPANISH EXPENDITURE BY CATEGORY				
Cat	Cat. Description			
I	Vehicles, Equipment and Materials	6,963,476	4,367,352	144,378,125
II	Sensitization, training workshops and studies	23,007,601	21,880,299	150,147,979
III	Grants and Awards	6,851,839	66,111,590	420,877,116
IV	Technical Assistance	7,334,000	2,289,914	26,647,612
V	Civil works	32,570,143	72,642,767	226,737,314
VI	Salaries, Allowances, operations and Maintenance	48,081,036	42,848,191	180,713,742
	Un Allocated		-	-
	TOTAL	124,808,095	210,140,113	1,149,501,886.81
IFAD 2 EXPENDITURE BY CATEGORY				
Cat	Cat. Description			
I	Vehicles, Equipment and Materials	16,006,861		16,006,861
II	Sensitization, training workshops and studies	13,186,369		13,186,369
III	Grants and Awards	28,383,412		28,383,412
IV	Technical Assistance	-		-
V	Civil works	77,207,256		77,207,256
VI	Salaries, Allowances, operations and Maintenance	5,875,075		5,875,075
	Un Allocated			
	TOTAL	140,658,973	-	140,658,973
GOK EXPENDITURE BY CATEGORY				
Cat	Cat. Description			
I	Vehicles, Equipment and Materials	5,444,760	1,431,801	56,114,876
II	Sensitization, training workshops and studies	52,029,882	22,825,219	120,650,207
III	Grants and Awards	35,528,969	43,240,829	126,069,990
IV	Technical Assistance	2,163,564	1,655,204	18,924,155
V	Civil works	79,471,671	34,417,261	205,555,803
VI	Salaries, Allowances, operations and Maintenance	67,885,434	24,288,711	117,626,691
	Un Allocated	-	-	-
	TOTAL	242,524,281	127,859,025	644,941,721.51
TOTAL PROJECT EXPENDITURE	522,566,150	521,234,690	4,587,866,238	5,631,667,078
BALANCE C/F	303,694,406	131,893,404	9,337,013	303,694,406

NOTE: The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2021.

SIGNATURES

Principal Secretary

Joseph W. Irungu, CBS

Project Coordinator

Muthoni F. Livingstone

Project Financial Controller

Samwel O. Onyango

ICPAK Member Number:4629

Head of Accounting Unit

Agnes W Waweru

ICPAK Member Number: 5514

UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)					
FOR THE YEAR ENDED 30TH JUNE 2021					
		2020-2021	2019-2020	CUMM (PREV YRS)	CUMMULATIVE
		Kshs.	Kshs.	Kshs.	Kshs.
BALANCE B/F		131,893,404	9,337,013	104,917,792	131,893,404
FINANCING					
IFAD LOAN					
	INITIAL DEPOSIT	-	-	178,470,501	178,470,501
	REPLENISHMENT TO SPECIAL ACCOUNT	8,278,805	244,353,633	2,353,587,149	2,606,219,587
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT			206,542,785	206,542,785
IFAD ADDITIONAL LOAN		260,141,017		-	260,141,017
SPANISH TRUST FUND LOAN				-	-
	INITIAL DEPOSIT			86,810,105	86,810,105
	REPLENISHMENT TO SPECIAL ACCOUNT	175,947,331	134,697,188	832,977,953	1,143,622,472
	PROJECT COOP ACCOUNTS			-	-
	DIRECT PAYMENT		14,740,260	239,277,258	254,017,518
				-	-
GOK COUNTERPART		250,000,000	250,000,000	699,537,500	1,199,537,500
OTHERS		-	-		-
TOTAL FINANCING		826,260,556	653,128,094	4,597,203,251	5,935,361,484
PROJECT EXPENDITURE					
IFAD LOAN					
	Community Empowerment	-	5,162,642	226,681,663	231,844,305
	Sustainable Rural Livelihood	282,600	26,641,269	964,733,712	991,657,580
	Sustainable Water and NRM	6,556,648	90,481,634	1,106,513,347	1,203,551,629
	Coordination and Management	7,735,554	60,950,006	495,493,909	564,179,469
		14,574,802	183,235,551	2,793,422,630	2,991,232,983
SPANISH TRUST FUND LOAN					
	Community Empowerment	8,706,490	6,354,718	74,369,470	89,430,677
	Sustainable Rural Livelihood	10,976,368	8,446,020	338,696,262	358,118,650
	Sustainable Water and NRM	38,446,785	142,442,476	500,220,869	681,110,131
	Coordination and Management	66,678,452	52,896,899	236,215,286	355,790,637
		124,808,095	210,140,113	1,149,501,887	1,484,450,095
IFAD ADDITIONAL LOAN					
	Community Empowerment	2,201,020			2,201,020
	Sustainable Rural Livelihood	42,326,630			42,326,630
	Sustainable Water and NRM	88,464,812			88,464,812
	Coordination and Management	7,666,511			7,666,511
		140,658,973	-	-	140,658,973
GOK COUNTERPART					
	Community Empowerment	15,407,768	1,452,298	39,873,729	56,733,796
	Sustainable Rural Livelihood	26,248,394	18,477,152	78,545,885	123,271,432
	Sustainable Water and NRM	114,771,484	84,195,687	389,402,625	588,369,796
	Coordination and Management	86,096,634	23,733,888	137,119,487	246,950,009
		242,524,281	127,859,025	644,941,727	1,015,325,032
OTHERS		-	-		-
TOTAL PROJECT EXPENDITURES		522,566,150	521,234,690	4,587,866,243	5,491,008,110
BALANCE C/F		303,694,406	131,893,404	9,337,008	303,694,406

NOTE. The expenditure is for revenue and direct payment items from IFAD/ Spanish Loan proceeds as at 30th June 2021.

SIGNATURES

Principal Secretary
Joseph W. Irungu, CBS

Project Coordinator
Muthoni F. Livingstone

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

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

FOR THE YEAR ENDED 30TH JUNE 2021

FIN YEAR 2020-2021				FIN YEAR 2019-2020			
	Budgeted Amounts	Actual Amount	Budget Variance	Budgeted Amounts	Actual Amount	Budget Variance	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
RECEIPTS							
Balance B/F		131,893,404	-		9,337,013	-	
GOK Counterpart Funds	250,000,000	250,000,000	-	250,000,000	250,000,000	-	
IFAD Loan - Revenue		8,278,805	-	244,353,633	244,353,633	-	
Spanish Loan - Revenue		175,947,331	-	134,697,188	134,697,188	-	
Direct Payments IFAD/SPANISH				30,000,000	14,740,260	15,259,740	
IFAD Additional Loan receipts		260,141,017	-				
TOTAL	250,000,000	826,260,556	-	659,050,821	653,128,094	5,922,727	
PAYMENTS							
IFAD EXPENDITURE BY CATEGORY							
Cat	Description						
I	Vehicles, Equipment and Materials	500,000	42,350	457,650	10,000,000	7,971,023	
II	Sensitization, training workshops and studies	1,500,000	870,220	629,780	35,000,000	34,837,724	
III	Grants and Awards	500,000	44,400	455,600	26,000,000	25,098,471	
IV	Technical Assistance	-	6,556,648	1,443,352	10,000,000	4,121,759	
V	Civil works	8,000,000	7,061,184	2,938,816	66,000,000	65,862,455	
VI	Salaries, Allowances, operations and Maintenance	10,000,000	7,061,184	2,938,816	46,000,000	45,344,120	
	Unallocated	-	-	-	-	-	
Total		20,500,000	14,574,802	5,925,198	193,000,000	183,235,551	
SPANISH EXPENDITURE BY CATEGORY							
Cat	Description						
I	Vehicles, Equipment and Materials	10,000,000	6,963,476	3,036,524	5,000,000	4,367,352	
II	Sensitization, training workshops and studies	25,000,000	23,007,601	1,992,399	24,000,000	21,880,299	
III	Grants and Awards	11,000,000	6,851,839	4,148,161	66,500,000	66,111,590	
IV	Technical Assistance	10,000,000	7,334,000	2,666,000	3,000,000	2,289,914	
V	Civil works	36,000,000	32,570,143	3,429,857	73,000,000	72,642,767	
VI	Salaries, Allowances, operations and Maintenance	52,474,200	48,081,036	4,393,164	44,550,821	42,848,191	
	Un Allocated	-	-	-	-	-	
TOTAL		144,474,200	124,808,095	19,666,105	216,050,821	210,140,113	
IFAD ADDITIONAL LOAN EXPENDITURE BY CATEGORY							
Cat	Description						
I	Vehicles, Equipment and Materials	130,000,000	16,006,861	113,993,139			
II	Sensitization, training workshops and studies	30,000,000	13,186,369	16,813,631			
III	Grants and Awards	55,000,000	28,383,412	26,616,588			
IV	Technical Assistance	-	-	-			
V	Civil works	103,000,000	77,207,256	25,792,744			
VI	Salaries, Allowances, operations and Maintenance	67,025,800	5,875,075	61,150,725			
	Un Allocated	-	-	-			
TOTAL		385,025,800	140,658,973	244,366,827	-	-	
GOK EXPENDITURE BY CATEGORY							
Cat	Description						
I	Vehicles, Equipment and Materials	6,000,000	5,444,760	555,240	3,800,000	1,431,801	
II	Sensitization, training workshops and studies	54,000,000	52,029,882	1,970,118	29,916,085	22,825,219	
III	Grants and Awards	37,000,000	35,528,969	1,471,031	101,338,727	43,240,829	
IV	Technical Assistance	3,000,000	2,163,564	836,436	2,000,000	1,655,204	
V	Civil works	81,000,000	79,471,671	1,528,329	76,336,140	34,417,261	
VI	Salaries, Allowances, operations and Maintenance	69,000,000	67,885,434	1,114,566	36,609,048	24,288,711	
	Un-allocated	-	-	-	-	-	
Total		250,000,000	242,574,281	7,475,719	250,000,000	127,859,025	
Total expenditure		800,000,000	522,566,150	33,067,073	659,050,821	521,234,690	
Revenue Surplus for the year		-	522,566,150	-	521,234,690	521,234,690	
			303,694,406		131,893,404		

NOTE: The expenditure is for revenue and direct payment items from IFAD/ Spanish Loan proceeds as at 30th June 2021

NOTE. The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2021.

SIGNATURES

Principal Secretary
Joseph W. Irungu, CBS

Project Coordinator
Muthoni F. Livingstone

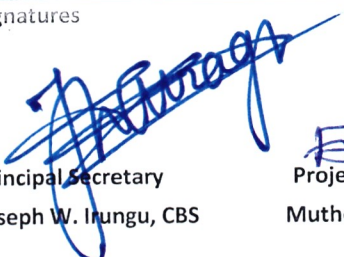
Project Financial Controller
Samwel O. Onyango

Head of Accounting Unit
Agnes W Waweru

	NOTE	2020-2021 Kshs.	2019-2020 Kshs.
CASH FLOW FROM OPERATING ACTIVITIES			
TOTAL PROJECT EXPENDITURE FOR THE PERIOD	8.5 & 8.6	- 168,277,173	- 137,093,581
ADJUSTED NON CASH ITEMS		-	-
DIRECT PAYMENTS BY IFAD LOAN			
UTaNRMP		-	-
DIRECT PAYMENTS BY SPANISH TRUST FUND LOAN			
NET CASH FLOW FROM OPERATING		- 168,277,173	- 137,093,581
CASH FLOW FROM INVESTING ACTIVITIES		- 354,288,977	- 384,141,108
IFAD/SPANISH/GOK EXPENDITURES	8.7 & 8.8	- 354,288,977	- 369,400,848
IFAD LOAN DIRECT PAYMENT EXPENDITURES			
SPANISH LOAN DIRECT PAYMENT EXPENDITURES			- 14,740,260
CASH FLOW FROM FINANCING ACTIVITIES	8.40		
GOK COUNTERPART FUNDS	8.30	250,000,000	250,000,000
IFAD LOAN FUNDS	8.40	8,278,805	244,353,633
SPANISH TRUST FUND FUNDS	8.40	175,947,331	149,437,448
IFAD ADDITIONAL LOAN	8.40	260,141,017	-
NET CASH FLOW FROM FINANCING		694,367,152	643,791,081
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENT		171,801,003	122,556,391
CASH AND CASH EQUIVALENT AT THE END OF 30TH JUNE 2020		131,893,404	9,337,013
CASH AND CASH EQUIVALENT AT THE END OF 30TH JUNE 2021		303,694,406	131,893,404
ATTRIBUTABLE TO: PROJECT BANK ACCOUNTS		303,694,406	131,893,404

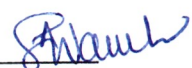
NOTE. The expenditure is for revenue and direct payment items from IFAD/Spanish Loan proceeds as at 30th June 2021.

Signatures


 Principal Secretary
 Joseph W. Irungu, CBS


 Project Coordinator
 Muthoni F. Livingstone


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


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

Report 6: Statement Of Expenditures/ Withdrawal Application Statement by financing source and Disbursement Method

WA submitted to IFAD during the reporting period 1st July 2020- 30th June 2021- IFAD Loan 1 and Additional Loan

	BALANCE B/F (USD)	BALANCE B/F Kshs.	WA No. 35 (USD)	WA No. 35 (Kshs.)	TOTAL (USD)	TOTAL (Kshs.)	IFAD Additional Loan Disbursement Method	BALANCE B/F (EUR)	BALANCE B/F Kshs.	WA No. 02 (EUR)	WA No. 02 (Kshs.)	TOTAL (EUR)	TOTAL (Kshs.)
Disbursement Method													
DA replenishments	27,083,616	2,701,802,771	690,863	72,381,506	27,774,478	2,774,184,277	DA replenishments						-
Direct payment	2,056,413	206,542,789		2,056,413	2,056,413	206,542,789	Direct payment						-
Special commitments/letter of credit							Special commitments/letter of credit						-
Reimbursements	-	-					Reimbursements						-
Total	29,140,028	2,908,345,560	690,863	72,381,506	29,830,891	2,980,727,066	Total						-
Rejected from IFAD	-	-					Rejected from IFAD						-
Net Reimbursed	29,140,028	2,908,345,560	690,863	72,381,506	29,830,891	2,980,727,066	Net Reimbursed						-

WA submitted to IFAD during the reporting period 1st July 2020 - 30th June 2021 - Spanish Trust Fund Loan

	BALANCE B/F (EUR)	BALANCE B/F (Kshs.)	WA No. 36 (EUR)	WA No. 36 (Kshs.)	WA No. 37 (EUR)	WA No. 37 (Kshs.)	WA No. 38 (EUR)	WA No. 38 (Kshs.)	TOTAL (EUR)	TOTAL (Kshs.)
Disbursement Method										
DA replenishments	9,144,961	1,054,535,891	427,065	50,518,313					10,421,026	1,225,993,366
Direct payment	2,186,909	254,017,519							2,186,909	254,017,519
Special commitments/letter of credit	-	-							-	-
Reimbursements	-	-							-	-
Total	11,331,870	1,308,553,411	427,065	50,518,313	561,801	74,341,835	357,200	46,597,327	12,677,935	1,480,010,885
Rejected from IFAD	-	-							-	-
Net Reimbursed	11,331,870	1,308,553,411	427,065	50,518,313	561,801	74,341,835	357,200	46,597,327	12,677,935	1,480,010,885

WA pending submission to IFAD - SPANISH TRUST FUND Loan and IFAD Loan respectively as at 30th June 2021

	WA No. 38 (EUR)	WA No. 38 (Kshs.)	IFAD Loan (USD)	WA No. 35 (Kshs.)	IFAD Loan 2 (EUR)	WA No. 02 (Kshs.)	TOTAL
Disbursement method							
DA replenishments	-	-					
Direct payment	0	0					
Special commitments/letter of credit	0	0					
Reimbursements	0	0					
Total	-	-					31

Financial Year 2020-2021 and Cumulative IFAD Loan Disbursement Status as at 30th June 2021

Cat	Cat Description	IFAD Loan Amount-USD	TOTAL EXPENDITURES AS AT 1-7-2020		EXPENDITURE DURING 2020-2021 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2021		TOTAL DISBURSEMENT AS AT 30-06-2021 (USD)	% CAT. EXPEND. AGAINST TOTAL EXPEND.	% DISBURSED AGAINST LOAN CAT. ALLOCATION
			Kshs.	USD	Kshs.	USD	Kshs.	USD			
I	Vehicles, equipment and Materials	3,571,767	330,892,739	3,349,134	42,350	423.50	330,935,089	3,349,557	3,354,108	93.78	93.91
II	Sensitization, Training workshops and studies	6,180,705	593,918,058	6,068,644	870,220	8,702.20	594,788,278	6,077,347	5,930,564	98.33	95.95
III	Grants and Awards	10,614,352	1,159,698,096	11,452,027	44,400	444.00	1,159,742,496	11,452,471	11,751,880	107.90	110.72
IV	Technical Assistance	838,588	67,882,236	723,242	-	-	67,882,236	723,242	723,403	86.25	86.26
V	Civil Works	4,534,588	433,761,439	4,280,735	6,556,648	65,566.48	440,318,086	4,346,302	4,154,014	95.85	91.61
VI	Salaries, Allowances, operations and Maintenance	3,960,000	390,505,613	3,932,675	7,061,184	70,611.84	397,566,797	4,003,287	3,916,922	101.09	98.91
VII	Unallocated	3,300,000	-	-	-	-	-	-	108,214	-	3.28
TOTAL		33,000,000	2,976,658,181	29,806,457	14,574,802	145,748	2,991,232,983	29,952,205	29,939,105	90.76	90.72

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

Report 7b: Financial Year 2020-2021 and Cumulative SPANISH Trust Fund Loan Disbursement Status as at 30th June 2021

Cat	Cat Description	SPANISH Loan Amount-Euro	TOTAL EXPENDITURES AS AT 1-7-2020		EXPENDITURE DURING 2020-2021 FY		CUMULATIVE EXPENDITURE AS AT 30TH JUNE 2021		TOTAL DISBURSEMENT AS AT 30-06-2021(EUR)	% CAT. EXPEND. AGAINST TOTAL CAT ALLOCATION.	% DISBURSED AGAINST LOAN CAT. ALLOCATION
			Kshs.	EUR	Kshs.	EUR	Kshs.	EUR			
I	Vehicles, equipment and Materials	1,385,000	148,745,478	1,312,219	6,963,476	50,288	155,709,954	1,362,507	1,362,507	98.38	98.38
II	Sensitization, Training workshops and studies	2,395,000	172,029,397	1,479,710	23,007,601	166,154	195,036,998	1,645,864	1,645,864	68.72	68.72
III	Grants and Awards	4,120,000	486,988,706	4,174,653	6,851,839	49,482	493,840,545	4,224,135	4,224,135	102.53	102.53
IV	Technical Assistance	325,000	28,928,415	255,349	7,334,000	52,964	36,262,415	308,313	308,313	94.87	94.87
V	Civil Works	1,760,000	299,380,082	2,573,770	32,570,143	235,212	331,950,225	2,808,982	2,808,982	159.60	159.60
VI	Salaries, Allowances, operations and Maintenance	1,535,000	223,561,932	1,980,908	48,081,036	347,226	271,642,968	2,328,134	2,328,134	151.67	151.67
VII	Unallocated	1,280,000	-	-	-	-	-	-	-	-	-
TOTAL		12,800,000	1,359,634,010	11,776,608	124,808,095	901,326	1,484,442,105	12,677,934	12,677,934	99.05	99.05

Above table shows that the highest absorption is under Category V (160%) followed by VI (152%) as at the reporting date. Overallly IFAD has actually been spent 100% of the funds available while Spanish is 99% absorbed. 32

Project Loan Absorption Status as at 30th June 2021

No	Category	IFAD Loan (SDR)	IFAD Loan (USD) -a	Spanish Loan (EUR)	Spanish Loan (USD) b	Total Loan Allocation (USD) a+b	Cumulative Expenditure IFAD (USD)	Cumulative Expenditure - Spanish (EUR)	Total Loan Cumulative Expenditure to date (Kshs.)	Total Loan Cumulative Expenditure In USD -c	% Absorption to Date (c+a+b)*100
I	Vehicles, Equipment, and Materials	2,300,000	3,571,767	1,385,000	1,839,453.13	5,411,217.84	330,935,089.30	155,708,954.36	486,644,043.66	4,866,440	89.93
II	Sensitization, Training workshops and studies	3,980,000	6,180,705	2,395,000	3,180,859.38	9,361,565.26	594,788,277.72	195,036,998.44	789,825,276.16	7,898,253	84.37
III	Grants and Awards	6,835,000	10614352	4,120,000	5,471,875.00	16,086,227.94	1159742496	493840545	1,653,583,041.45	16,535,830	102.79
IV	Technical Assistance	540,000	838588.1	325,000	431,640.63	1,270,228.87	67,882,236.46	36262414.57	104,144,651.03	1,041,447	81.99
V	Civil Works	2,920,000	4334588	1,760,000	2,337,500.00	6,872,088.24	440318086.3	331950223.3	772,268,311.69	7,722,683	112.38
VI	Salaries, Allowances, operations and Maintenance	2,550,000	3960000	1,535,000	2,038,671.88	5,998,671.88	397,566,796.52	271,642,967.54	669,209,764.06	6,692,098	111.56
	Unallocated	2,125,000	3,300,000	1,280,000	1,700,000.00	5,000,000.00	0	-	-	-	-
	TOTAL	21,250,000	33,000,000	12,800,000	17,000,000	50,000,000	2,991,232,983	1,484,442,105	4,475,675,088	44,756,751	89.51

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

Financial Year 2020-2021 and Cumulative IFAD Additional Loan Disbursement Status as at 30th June 2021

Cat	Cat Description	IFAD Loan	TOTAL	EUR	Kshs.	EUR	CUMULATIVE	EUR	TOTAL DISBURSEMENT	% CAT. EXPEND.	% DISBURSED
I	Vehicles, equipment and Materials	2,000,000			16,006,861	124,601.24	16,006,861	124,601	124,601	6.23	6.23
II	Sensitization, Training workshops and studies	1,140,000			13,186,369	102,645.85	13,186,369	102,646	102,646	9.00	9.00
III	Grants and Awards	4,540,000			28,383,412	220,943.28	28,383,412	220,943	220,943	4.87	4.87
IV	Technical Assistance	480,000			-	-	-	-	-	-	-
V	Civil Works	1,050,000			77,207,256	600,999.78	77,207,256	601,000	601,000	57.24	57.24
VI	Salaries, Allowances, operations and Maintenance	1,370,000			5,875,075	45,732.99	5,875,075	45,733	45,733	3.34	3.34
VII	Unallocated	1,170,000			-	-	-	-	1,405,077	-	120.09
	TOTAL	11,750,000			140,658,973	1,094,923	140,658,973	1,094,923	2,500,000	9.32	21.28

Above table shows expenditures for year 2020-2021 and cumulative performance since signing of the Additional Loan for Project. Category V is the highest absorbed (57%) followed by Category II at 9%.

STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2021

IFAD/SPANISH

Bank Account No.1000474904 Held with Central Bank of Kenya

	NOTES	AMOUNT EURO	AMOUNT EURO
1 Amount advanced by IFAD			2,500,000.00
Less			
2 Total amount justified			-
3 Outstanding amount to be justified			2,500,000.00
Represented by:			
4 Ending Designated Account Balance at 30.06.2021			475,000.00
5 Amount claimed but not credited as at 30.06.2021			-
6 Amount withdrawn and not claimed as at 30.06.2021			2,025,000.00
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			2,500,000.00

Discrepancy between total appearing on lines 3 and 9

Notes:

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

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



AUTHORIZED REPRESENTATIVE
RESOURCES MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 30.07.2021

7

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021
Account No.	1000474904
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	UPPER TANA CATCHMENT NAT RES. MGT
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	0.00
---	------

Add:

Total Amount deposited by World Bank	2,500,000.00
--------------------------------------	--------------

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

Total amount refunded to cover ineligible expenditure	
--	--

Deduct:

Total amount withdrawn	2,025,000.00
------------------------	--------------

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

Ending balance on 30th June, 2021	475,000.00
-----------------------------------	------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

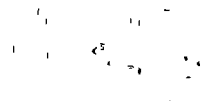
DATE

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

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.



BANKI WUU VAKINDA

P.O.BOX 60060-0200

NAIROBI

ACCOUNT NUMBER : 1000474904

ACCOUNT TITLE : UPPER TANA CATCHMENT NAT RES. MGT

STATEMENT PERIOD: From 01/07/2020

To

30/06/2021

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :		0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit
1	25/06/2021	FT21176JMVN	PA126137	-2,025,000.00	0.00
2	25/06/2021	FT21176S3QKL	FUNDING	0.00	2,500,000.00

-2025000

475000

CLOSING BALANCE : 475000

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

[More Options](#)

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Find

Account equals 1000474904
Statement From equals 20200701
Statement To equals 20210630

TAM.E.STMT.OF.ACCT.EPRM

11/11/11

11/11/11

11/11/11

11/11/11

11/11/11

UPPER TANA NATURAL RESOURCES MANAGEMENT PROGRAMME

FOR THE YEAR ENDED 30.06.2021

PART B: ACCOUNT RECONCILIATION STATEMENT

IFAD Loan No.I-867-KE IFAD Loan

Bank Account No. 6995660033 Held with Commercial Bank of Africa

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IFAD			2,100,000.00
	Less			1,991,785.96
2	Total amount justified to IFAD			108,214.04
3	Outstanding amount advanced to Designated Account			
	Represented by:			
4	Ending Designated Account Balance at 30.06.2021			-
5	Amount claimed but not credited at 30.06.2021			-
6	Amount withdrawn and not claimed as at 30.06.2021			108,214.04
7	Service charges (if not included in 5 & 6 above)			-
	Less			
8	Interest earning (if included in Designated Account)			108,214.04
9	Total advance to Designated Account year ended 30.06.2021			

Discrepancy between total appearing on lines 3 and 9

Notes:

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

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

AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 18/7/21

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2021
Account No.	6995660033
Depository Bank	CBA BANK-NBI
Address	MARA/RAGATI RDS, UPPER HILL,NAIROBI.
Related Loan	UPPER TANA CNR.
Credit Agreement	PRJ-IFAD
Currency	USD

Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	55,423.15
---	-----------

Add:

Total Amount deposited by World Bank	21,000.00
--------------------------------------	-----------

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

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

Deduct:

Total amount withdrawn	76,423.15
------------------------	-----------

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

Ending balance on 30th June,2021	-
----------------------------------	---

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

[Signature]
26.07.2021

**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.

Results 1 - 16 of 16

Run Date: 16/07/2021

Run Time: 12:36:56

STATEMENT OF ACCOUNT

PAGE NO: 1

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000-0200

NAIROBI

ACCOUNT NUMBER: 1000167394

ACCOUNT TITLE: UPPER TANA CNR MGT PRJ-IFAD MAIN-USD

STATEMENT PERIOD: From 01/07/2020

To

30/06/2021

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :		-55,423.15		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	20/08/2020	FT20233ZDBBH	Outward Swift MT103 PA124815	0.00	55,319.26
			PRE FINANCING		
2	04/03/2021	FT210635NJ22	Transfer FUN	-21,000.00	0.00
					-21,103.89
3	21/04/2021	FT211112Q01S	Outward Swift MT103 PA125935	0.00	21,103.89
			PRE-FINANCING		
					CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites

TAME STMT OF ACCT

More Options

Clear Selection

Find

Account	equals	1000167394
Booking Date	equals	20200701
Statement From	equals	20200701
Statement To	equals	20210630

TAME STMT OF ACCT

INDONESIA NATURAL RESOURCES MANAGEMENT PROJECT

FOR THE YEAR ENDED 30TH JUNE 2021

IFAD/SPANISH Loan No.L-E-8-KE

Bank Account No.6995680037 Held with NCBA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IFAD		800,000.00
	Less		
2	Total amount justified		442,800.90
3	Outstanding amount to be justified		357,199.10
	Represented by:		
4	Ending Designated Account Balance at 30.06.2021		-
5	Amount claimed but not credited as at 30.06.2021		357,199.10
6	Amount withdrawn and not claimed as at 30.06.2021		-
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		357,199.10

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, 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


 AUTHORIZED REPRESENTATIVE
 RESOURCES MOBILISATION DEPARTMENT
 THE NATIONAL TREASURY

DATE: 12/7/21

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2021
Account No.	6995680037
Depository Bank	CBA BANK-NBI
Address	MARA/RAGATI RDS,NAIROBI.
Related Loan	UPPER TANA CNR
Credit Agreement	UTCNRMP-SPANISH
Currency	EUR

Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	557,296.61
---	------------

Add:

Total Amount deposited by World Bank	788,211.39
--------------------------------------	------------

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

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

Deduct:

Total amount withdrawn	1,345,508.00
------------------------	--------------

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

Ending balance on 30th June,2021	-
----------------------------------	---

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

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.

Results 1 - 31 of 31

Run Date: 26/07/2021 Run Time: 11:03:53
CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2020 To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000167777

ACCOUNT TITLE : UPPER TANA CNR MGT-SPANISH NOSTRO-EUR
 30/06/2021

STATEMENT PERIOD: 2020-2021				DEBIT	CREDIT BALANCE	
NO.	DATE	REFERENCE NO	DETAILS			
OPENING BAL :				-557,296.61		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	21/07/2020	FT202039WNN6	Transfer NCHK FUNDING	-151,146.86	0.00	-708,443.47
2	20/08/2020	FT20233Q87JZ	Outward Swift MT103 PA124914	0.00	707,952.10	-491.37
3	12/11/2020	FT20317Q715W	PRE FINANCING Transfer FUNDING	-337,064.53	0.00	-337,555.90
4	21/01/2021	FT210213DQCG	Transfer PA 125490	0.00	337,064.53	-491.37
5	15/04/2021	FT211057T9WR	Transfer FUNDING	-300,000.00	0.00	-300,491.37
6	21/04/2021	FT211111NZT2	Outward Swift MT103 PA125934	0.00	300,491.37	0.00
			PRE-FINANCING			
				CLOSING BALANCE : 0		

END OF ACCOUNT STATEMENT

Favourites

TAME STMT OF ACCT

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

Find

Account equals 1000167777
 Booking Date equals 20200701
 Statement From equals 20200701
 Statement To equals 20210630

TAME STMT OF ACCT



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



IFAD

Investing in rural people

MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

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

F.O 30

CO-OPERATIVE BANK ACCOUNT NO.01141408097000

BANK RECONCILIATION STATEMENT AS AT 30/06/021

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate(IFAD A/c)		1,759,570.00	1,759,570.00
Less			
1. Payments in cashbook not yet recorded in bank statement.	150,579,164		
Unpresented Cheques(Schedule C)			
2. Receipts in bank statement not yet recorded in cashbook	-	150,579,164	
		(148,819,594)	
Add			
3. Payments in bank statement not yet recorded in cashbook(Schedule A)	-		
4. Receipts in cashbook not yet recorded in bank statement.	447,641,018	447,641,018	
Balance as per the cashbook.....		298,821,428.05	298,821,428.05

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

Prepared By: APA

Signature

Checked By: PFC

Signature

Authorised By: PC

Signature

(All schedules are attached herewith)

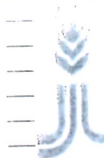
.....
Date



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



IFAD

Investing in rural people

MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTNRMP)

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

44012	5874	MINI OF INFORMATION	50000
30/06/2020	5688	BIN POINT	12,000.00
31/8//2020	6605	FRANCIS KOOME	87,053.00
30/10/2020	6032	SUSAN WANDERI	56,250.00
21/06/2021	6559	WHVAT +WHT	2,704.00
21/06/2021		NSSF	1,080.00
21/06/2021		COMM TAXES	1,614.70
20/06/2021	6558	WHVAT +WHT	308,081.00
20/06/2021		EPHATIC 10% RETENTION	397,082.00
30/06/2021	6562	COOP BANK TRANSFER TO COUNTIE	71,112,750.00
30/06/2021	6563	COP BANK STAFF GRATUITY	11,200,973.50
30/06/2021	6564	KRA COLLECTION PAYEE	4,800,417.20
30/06/2021	6565	PROJECT COORDINATOR	112,052.00
30/06/2021	6566	PALUMA LTD	434,800.00
30/06/2021	6567	ALEX KINNYUA	18,375.00
30/06/2021	6568	POLYCAP MUCHANGI	12,000.00
30/06/2021	6569	CAROL	65,836.65
30/06/2021	6570	NSSF	2,160.00
30/06/2021	6571	NHIF JUNE CONTRIBUTION	1,400.00
30/06/2021	6572	KAGURU A/C	244,550.00
30/06/2021	6576	PS BROACASTINGS	661,636.00
30/06/2021	6577	LAVINGSTON SECURITY	57,491.35
30/06/2021	6578	BIN POINT	16,000.00
30/06/2021	6579	SAMWEL ONYANGO	203,000.00
30/06/2021	6580	FRANCIS KOOME	40,600.00
30/06/2021	6581	MUMBERE	4,300.00
30/06/2021	6582	TAYNE AGENCIES	357,233.00
29/06/2021	6583	PELICAN	240,454.00
29/06/2021	6584	BRANDABLE INT LTD	104,762.00
29/06/2021	6585	PEWIN MOTOR LTD	119,697.00
30/06/2021	6586	GILGIL TREATMENT INDUSTRY	2,427,414.00
30/06/2021	6588	TIPSY	7,017,840.00
30/06/2021	6602	SILVERCOPE	2,360,586.00
30/06/2021	6590	ABNO INTERNATIONAL	230,359.00
30/06/2021	6591	MATCH ENTERPRISES	359,690.00
30/06/2021	6592	EPHATEC 2ND CERTIFICATE	2,253,153.30
30/06/2021	6593	TOYOTA LTD	104,534.00
30/06/2021	6594	COOP BANK TRANSFER TO CIGs	14,720,837.00
30/06/2021	6594	COOP BANK TRANSFER TO CIGs	78,500.00
30/06/2021	6594	COOP BANK TRANSFER TO CIGs	7,133,885.00

30/06/2021	6597	STATE BROADCASTING	939,232.20	
30/06/2021	6598	GALLAGHER FENCE SYSTEM	14,133,339.80	
30/06/2021	6598	GALLAGHER FENCE SYSTEM	2,992,697.00	
30/06/2021	6596	PETER WACHIRA	79,000.00	
30/06/2021	6599	PY REX EAST AFRICALTD	418,337.00	
30/06/2021	6600	CHEM RECTIC LTD	52,479.00	
30/06/2021	6601	PAYEE-CAROL	7,683.00	
30/06/2021		EPHATIC 10% RETENTION 2ND CERT	246,964.20	
30/06/2021	6603	KRA COLLECTION PAYEE	519,348.00	
30/06/2021		BANK CHARGES O/S	3,686.45	
30/06/2021	6605		633,200.55	
30/06/2021	6605		5,151.55	
			150,579,164.45	

Personal Current Account Statement



Statement Date 02-Jul-21
 Statement Period 01-Jun-21 to 02-Jul-21
 Page Page 4 of 4

TANA CATCHMENT NATURAL RESOURCES

Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

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

DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21	118130151309 OBODHIA;OBADIA POSAG012416CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-21		2,800.00	1,759,570.23
	TOTAL VALUE			18,890,348.00	3,418,744.00	
CLEAR BALANCE AS ON 02-Jul-21						1,759,570.23 CR
BOOK BALANCE AS ON 02-Jul-21						1,759,570.23 CR
						"End of Statement"

VERDRAFT FACILITY DETAILS :

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

REPUBLIC OF KENYA

DATE: 2/07/2021

Report of the Board of Survey on the cash and bank balances of Ministry of Water, Sanitation and Irrigation (Upper Tana Natural Resources Management Project – IFAD Account No. 01141408097000) as at the close of business on 2nd July, 2021.

The Board, consisting of:- (Names and official titles) Stephen Irungu (Chairperson), Wesley Yegon and Mathew Ambuchi (Members) assembled at PCT Hall, Embu (place) at 10.30 am (time) on the 2nd of July, 2021 (date) and the following cash was produced:

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

It was observed that cheques amounting to Shs: N/A Cts
 Have been on hand for more than N/A days prior to the date of the survey.
 The cash consists of East African Currency and does not contain any demonetized coin or notes.
 The cash book reflected the following balances as at the close of business on the 30th June, 2021.

Cash on hand	Shs. NIL
Bank Balance	Shs. 298,821,443
	Shs. 298,821,443

The Bank Certificate of Balance showed a sum of Shs: (in words) One Million Seven Fifty Nine Thousand Five Hundred and Seventy Cents Twenty Three (Shs.1,759,570.23) Standing to the credit of the account on (date) 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 – see overleaf)

.....
 (Chairman/Chairlady)

Date: 2/7/2021

Member of Board

1. Stephen Irungu

2. Wesley Yegon

3. Mathew Ambuchi

 2/07/2021

 2/7/21



GPK(L)



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch..... Embu Date..... 04/08/2021

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

(Title of A/C) UPPER TANK CMCH NATURAL RESOURCES

A/C No.

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

In the books of this Branch as at 30th June 2021

Amount to Kshs..... 1759 570.23

Amount in words: One million seven hundred and fifty

..... nine thousand five hundred and seventy and

..... twenty three Cents

Authorised Signatory

F.O. 26 (Small)

KOS		TEAM		G	
1. Stephen	11/11/20	11/11/20	11/11/20	11/11/20	11/11/20
2. Henry	11/11/20	11/11/20	11/11/20	11/11/20	11/11/20
3. Mathew	11/11/20	11/11/20	11/11/20	11/11/20	11/11/20

DATE...01/07/2021.....

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

IFAD..... as at the close of Business on 30th June, 2021....

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

1. **CHAIRMAN - NICHOLAS NYAGA ITUMU**
2. **MEMBER - MUKORA MURIUNGI**
3. **MEMBER - JAPHAT MURIITHI KABUNGO**

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

at.....9.00 A.M......(time) on the.....01/07/2021.....

And the following cash was produced:-

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

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

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

The cash Book reflected the following balances as at the close of business on the
...30th June, 2021.....

Cash on hand Sh.Nil.....

Bank Balance Sh163,857.19.....

163,857.19

The bank Certificate of Balance showed a sum of Sh ...**One Hundred Forty Five**

Thousand Three Hundred Thirty Two..cts...**fifty nine**..... (Sh...**145,332**..cts...**59**..)

Standing to the credit of the account on....30/6/2021..

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

1). Nicholas N. Itumu

Chairman

2). Japhat Kabungo

3). M. Mukora

Members of the Board

Date...01/07/2021.....

KIRINYAGA CENTRAL SUBCOUNTY TREASURY

BANK RECONCILIATION

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

	Sh.	Cts	Sh.	Cts	Sh.	Cts
Balance as per Bank Statement			145,332.59			
Less						
1 recorded in Bank Statement (Unpresented Cheques)	10,051,563.00					
2 Receipts in Bank Statement not yet recorded in Cash Book	0.00		10,051,563.00		9,906,230.41	
Add						
3 Payment in the Bank Not yet recorded in Cash Book	0.00					
4 Receipts in Cash Book not yet recorded in Bank Statement	10,070,087.60		10,070,087.60		10,070,087.60	
Balance as per Cash Book					163,857.19	

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

THE NATIONAL SUB-COUNTY ACCOUNTANT
KIRINYAGA CENTRAL

P.O. Box 836 - 10300
National Sub County Accountant
KERUGOYA


SIGNATURE

9/7/2021
Date

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

As Par Attached List

2 Receipts in Bank Statement not yet recorded in Cash Book

As Par Attached List

3 Payments in Bank Statement not yet recorded in Cash Book

As Par Attached List

4 Receipts in Cash Book not yet recorded in Bank Statement
As Par Attached List

Prepared by:

Checked by:

Title.....P. ACCOUNTANT.....

Title...DISTRICT ACCOUNTANT.....

Name.....

Name.....

Signature.....

THE NATIONAL SUB-COUNTY ACCOUNTANT
Signature KIRINYAGA CENTRAL
P.O. Box 836 - 10300,
KERUGOYA

DATE	CHQ NO	PAYEE	AMOUNT
28.06.2021		Bank Charges	2,290.00
30.6.21	1872	Janian Enterprises	88,333.00
30.06.2021	1873	Commissioner of VAT	1,667.00
30.06.2021	1875	Wetlink International	6,746,954.00
30.06.2021	1876	Commissioner of VAT	135,754.00
30.06.2021	1877	Commissioner of Income Ta	203,631.00
30.06.2021	1879	Wetlink International	787,371.00
30.06.2021	1880	Kinky Investment	1,659,935.70
30.06.2021	1881	Commissioner of VAT	28,123.00
30.06.2021	1882	Commissioner of Income Ta	49,943.00
30.06.2021	1883	Kinky Investment	193,111.30
30.06.2021	1884	Peres Investment	68,850.00
30.06.2021	1885	Josphine W. Murithi	5,600.00
30.06.2021	1886	Janian Enterprises	78,518.00
30.06.2021	1887	Commissioner of VAT	1,482.00
			10,051,563.00

COLUMN2 RECIEPTS IN BANK STATEMENT NOT YET IN CASHBOOK

DATE	AMOUNT
------	--------

COLUMN 3 PAYMENTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

DATE	AMOUNT
------	--------

COLUMN 4 RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT

DATE		AMOUNT
30.06.2021	Swift	9,894,800.00
30.06.2021	Cheque Deposit	175,287.60



Statement Date 02-Jul-21
 Statement Period 01-Jun-21 to 01-Jul-21
 Page Page 3 of 3

aNRMP IFAD

Branch KERUGOYA BRANCH
 Branch Code 00011012
 Contact Details
 Tel

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

IS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
3-Jun-21	CHEQUE NO: 1870 ANDERSON REX MUGAMBI 4156713620	BPWR	25-Jun-21	28,220.00		187,632.59 CR
3-Jun-21	CHEQUE NO: 1869 DENNIS MURIITHI 4156713620	BPWR	25-Jun-21	27,000.00		160,632.59 CR
3-Jun-21	118130121334 CASH-DEPOSIT; POSAG009963 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-21		5,000.00	165,632.59 CR
3-Jun-21	CHEQUE NO: 1871 DENNIS MUREITHI 4156713620	BPWR	30-Jun-21	20,300.00		145,332.59 CR
1-Jul-21	CHQ NUMBER 001872	SVR	01-Jul-21	88,333.00		56,999.59 CR
	TOTAL VALUE			1,160,110.00	130,600.00	
CLEAR BALANCE AS ON 02-Jul-21						55,332.59 CR
BOOK BALANCE AS ON 02-Jul-21						55,332.59 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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



CO-OPERATIVE

We are you

CERTIFICATE OF BALANCE

Branch Kerugoya Date 02/07/2021

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

(Title of A/C) Upper Kamba Kad.

A/C No.

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

In the books of this Branch as at 30.06.2021

Amount to Kshs. 145,332.69

Amount in words: One hundred forty five Thousand
Three hundred thirty two cents fifty nine only.

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
KERUGOYA BRANCH
Service Desk
02/07/2021

Authorised Signatory

Co-op Bank (K) Ltd. Press

		Sh.	cts.
180 DE	Manager Co-op - WetLink International Co. Ltd	311050x 260	7873710 =
52276	Comm of VAT	001875	6746954 =
	Comm of income Tax	001876	135754 =
	WetLink International Co. Ltd - Retention	001877	203631 =
-	Manager Co-op - Kinky Investments Ltd	311050x 261	787371 =
	Comm of VAT	001879	1657935 =
-	Comm of income Tax	001880	28123 =
	Kinky Investments Ltd	001881	49943 =
=	Pere Investment Ltd	262	1931113 =
-	Josphine W Munishi	263	68250 =
-	Harambee cheque deposit	001882	5600 =
			175237 =
			9879273 =
			24385719
			1012313019
5719	Janian Enterprises. Hd	221201 274	80000 =
-	Comm of VAT	001886	78518 =
		001887	1482 =
			80000 =
			16325719
			24385719
7-14	C/B Reconciliation as at 30/6/2021		
Bank Balance:	163257.19		
Cash Balance:			
Payments			
1st Quarter	1352161		
2nd Qtr	3628540		
3rd qtr	21817350		
4 th qtr	April: 60670235		
	May: 338043		
	June: 11243061		
Funding NE 1946	1954078.04		
1948207.60			
Bal diff	97020.44		
	1954078.04		

1141511763300

UPPER TANA-IPAD

BANK RECONCILIATION

Station.....**NYERI CENTRAL**

Balance as per Bank Certificate

Less- 1. Payments in Cash Book not yet
recorded in Bank Statement (unpre-
sented cheques)

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

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

4. Receipts in Cash Book not yet Recor-
ded in Bank Statement

Amount (Kshs.)	Amount (Kshs.)
	5,081,727.76
13,200,089.46	
	13,200,089.46
9,727,847.00	9,727,847.00
Bank Balance as per Cash Book	1,609,485.30
	1,609,485.30

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

Signature

District Accountant
Designation

Date

No.	Date	Payee	Sh.	Cts.
1198	31.08.2020	VAT		37,127.00
1199	31.08.2020	DOMESTIC TAX		54,449.00
1200	31.08.2020	DOMESTIC TAX		47,310.00
1201	31.08.2020	VAT		3,452.00
1205	31.08.2020	VAT		36,156.00
1203	31.08.2020	VAT		0.50
1127	30.06.2020	VAT		645.00
1175	30.06.2020	FLORENCE KAMUYU		13,600.00
1217	21.09.2020	VAT		216.00
1281	16.12.2020	VAT		4,800.00
1300	1.02.2021	VAT		250.00
1301	1.02.2021	MWEIGA HIGHWAY		13,250.00
1302	1.02.2021	VAT		250.00
1308	1.02.2021	VAT		883.00
1310	1.02.2021	VAT		250.00
1314	1.02.2021	VAT		176.00
1320	29.03.2021	VAT		647.00
1324	29.03.2021	VAT		217.00
1335	09.04.2021	NYEWASCO		5,000.00
1336	09.04.2021	KENYA POWER		5,000.00
1347	5.5.2021	DOMESTIC TAX		33,895.00
1361	5.5.2021	VAT		278.00
1363	5.5.2021	VAT		278.00
1367	5.5.2021	VAT		556.00
1370	5.5.2021	VAT		574.00
1371	5.5.2021	MWEIGA HIGHWAY		15,000.00
1377	30.06.2021	VAT		4,546.00
1378	30.06.2021	MOUNTAIN SIDE ENERGY		29,444.00
1379	30.06.2021	VAT		556.00
1380	30.06.2021	PRO CONTRACTOR SUPPLY		39,259.00
1381	30.06.2021	VAT		741.00
1387	30.06.2021	JACKSON CHEGE		4,480.00
1388	30.06.2021	LUCY WANJA		1,000.00
1389	30.06.2021	MARKAR VENTURES		29,483.00
1390	30.06.2021	VAT		517.00
1391	30.06.2021	NYEWASCO		5,000.00
1392	30.06.2021	JOYCE WATHERI		4,800.00
1393	30.06.2021	BETH GAKERIA		6,000.00
1394	30.06.2021	DAVID NDIRANGU		4,500.00
1395	30.06.2021	GAMALIEL GITONGA		20,800.00
1396	30.06.2021	BETH NJERI		40,840.00
1397	30.06.2021	JAMES MWANIKI		8,000.00
1398	30.06.2021	JOYCE WATHERI		2,100.00

1399	30.06.2021	JUDY NYAGUTHII	3,640.00
1400	30.06.2021	WINFRED NYANJAU	8,000.00
1401	30.06.2021	DAVID KARANJA	1,000.00
1402	30.06.2021	DAVID NDIRANGU	21,000.00
1403	30.06.2021	DAVID KARANJA	7,000.00
1404	30.06.2021	SIM HARDWARE	180,828.00
1405	30.06.2021	VAT	3,172.00
1406	30.06.2021	PRIWARMA ENT	81,549.00
1407	30.06.2021	VAT	1,431.00
1408	30.06.2021	TOYOTA KENYA	66,707.00
1409	30.06.2021	VAT	1,170.00
1411	30.06.2021	VAT	310.00
1412	30.06.2021	JOSEPH MUREITHI	10,000.00
1413	30.06.2021	MWANJO MOTORCYCLE	17,690.00
1414	30.06.2021	TOYOTA KENYA	36,856.00
1415	30.06.2021	VAT	647.00
1417	30.06.2021	DORIS KAJUJUI	2,660.00
1418	30.06.2021	LUCY WANJA	5,600.00
1419	30.06.2021	TOYOTA KENYA	121,040.00
1420	30.06.2021	VAT	2,124.00
1421	30.06.2021	KIGONGO JUNCTION GARAGE	12,579.00
1422	30.06.2021	VAT	221.00
1423	30.06.2021	DAVID MAINA	3,600.00
1424	30.06.2021	MARY WAMBUI	7,862.00
1425	30.06.2021	VAT	138.00
1430	30.06.2021	MSHACK TECHNICAL SERVICES	7,635,494.00
1431	30.06.2021	VAT	133,956.00
1432	30.06.2021	GEOTRONIC ENGINEERING LTD	1,410,553.00
1434	30.06.2021	VAT	24,747.00
1435	30.06.2021	ALISTA LTD	2,701,436.00
1437	30.06.2021	VAT	47,394.00
	30.06.2021	CASH BANKED	20.00
	30.06.2021	UNDERCAST	10.00
	30.06.2021	bank charges	359.96
1439	30.06.2021	JALIS ENT	147,222.00
1440	30.06.2021	VAT	2,778.00
1441	30.06.2021	KPLC	5,000.00
	30.06.2021	bank charges	17,970.00
		TOTAL	13,200,089.46

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK

DETAILS	AMOUNT	
	Shs	Cts
CASH BANKED		1,790.00
CASH BANKED		33,895.00
CHEQUE 242		21,600.00
CHEQUE 251		2,208.00
CHEQUE 245		215.00
CHEQUE 252		94,500.00
CHEQUE 250		858.00
CHEQUE 247		651.00
CHEQUE 248		827.00
CHEQUE 244		1,353.00
CHEQUE 241		9,569,950.00
TOTAL		9,727,847.00

1399	30.06.2021	JUDY NYAGUTHII	3,640.00
1400	30.06.2021	WINFRED NYANJAU	8,000.00
1401	30.06.2021	DAVID KARANJA	1,000.00
1402	30.06.2021	DAVID NDIRANGU	21,000.00
1403	30.06.2021	DAVID KARANJA	7,000.00
1404	30.06.2021	SIM HARDWARE	180,828.00
1405	30.06.2021	VAT	3,172.00
1406	30.06.2021	PRIWARMA ENT	81,549.00
1407	30.06.2021	VAT	1,431.00
1408	30.06.2021	TOYOTA KENYA	66,707.00
1409	30.06.2021	VAT	1,170.00
1411	30.06.2021	VAT	310.00
1412	30.06.2021	JOSEPH MUREITHI	10,000.00
1413	30.06.2021	MWANJO MOTORCYCLE	17,690.00
1414	30.06.2021	TOYOTA KENYA	36,856.00
1415	30.06.2021	VAT	647.00
1417	30.06.2021	DORIS KAJUJUI	2,660.00
1418	30.06.2021	LUCY WANJA	5,600.00
1419	30.06.2021	TOYOTA KENYA	121,040.00
1420	30.06.2021	VAT	2,124.00
1421	30.06.2021	KIGONGO JUNCTION GARAGE	12,579.00
1422	30.06.2021	VAT	221.00
1423	30.06.2021	DAVID MAINA	3,600.00
1424	30.06.2021	MARY WAMBUI	7,862.00
1425	30.06.2021	VAT	138.00
1430	30.06.2021	MSHACK TECHNICAL SERVICES	7,635,494.00
1431	30.06.2021	VAT	133,956.00
1432	30.06.2021	GEOTRONIC ENGINEERING LTD	1,410,553.00
1434	30.06.2021	VAT	24,747.00
1435	30.06.2021	ALISTA LTD	2,701,436.00
1437	30.06.2021	VAT	47,394.00
	30.06.2021	CASH BANKED	20.00
	30.06.2021	UNDERCAST	10.00
	30.06.2021	bank charges	359.96
1439	30.06.2021	JALIS ENT	147,222.00
1440	30.06.2021	VAT	2,778.00
1441	30.06.2021	KPLC	5,000.00
	30.06.2021	bank charges	17,970.00
		TOTAL	13,200,089.46

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK

DETAILS	AMOUNT.	
	Shs	Cts
CASH BANKED		1,790.00
CASH BANKED		33,895.00
CHEQUE 242		21,600.00
CHEQUE 251		2,208.00
CHEQUE 245		215.00
CHEQUE 252		94,500.00
CHEQUE 250		858.00
CHEQUE 247		651.00
CHEQUE 248		827.00
CHEQUE 244		1,353.00
CHEQUE 241		9,569,950.00
TOTAL		9,727,847.00

Personal Current Account Statement



Statement Date 07-Jul-21

Page Page 13 of 14

Branch NYERI BRANCH
Branch Code 00011010
Contact Details
Tel

JTANRMP NYERI COUNTY

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
22-Jun-21	Charges For P752106225965309	IBAPS_BATC	22-Jun-21	300.00		2,634,627.86 CR
22-Jun-21	P752106220020700 P752106225965309 01141511763300 UPPERTANAP75210622 0020700	IBAPS_BATC	22-Jun-21		2,748,830.00	5,383,457.86 CR
24-Jun-21	CHQ NUMBER 001376	SVR	24-Jun-21	240,954.00		5,142,503.86 CR
25-Jun-21	CHEQUE NO: 1384 JOSEPH MUREITHI 4151176330	BPWR	25-Jun-21	10,000.00		5,132,503.86 CR
25-Jun-21	CHEQUE NO: 1382 MAGDALENE WANJIKU 4151176330	BPWR	25-Jun-21	17,509.00		5,114,994.86 CR
25-Jun-21	CHEQUE NO: 1383 MAGDALENE WANJIKU 4151176330	BPWR	25-Jun-21	33,267.10		5,081,727.76 CR
02-Jul-21	CHQ NUMBER 001378	SVR	02-Jul-21	29,444.00		5,052,283.76 CR
05-Jul-21	CHEQUE NO: 1301 MWEIGA HIGHWAY 4151176330	BPWR	05-Jul-21	13,250.00		5,039,033.76 CR
05-Jul-21	CHEQUE NO: 1371 MWEIGA HIGHWAY 4151176330	BPWR	05-Jul-21	15,000.00		5,024,033.76 CR
05-Jul-21	Charges For P752107056409954 P752107050023329	IBAPS_BATC	05-Jul-21	300.00		5,023,733.76 CR
05-Jul-21	P752107056409954 01141511763300 UtaNRMP APRIL 8P752107050023329	IBAPS_BATC	05-Jul-21		9,569,950.00	14,593,683.76 CR
	TOTAL VALUE			16,769,818.20	21,784,205.00	
CLEAR BALANCE AS ON 07-Jul-21						14,593,683.76 CR
BOOK BALANCE AS ON 07-Jul-21						14,593,683.76 CR
						"End of Statement"

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected

Personal Current Account Statement



Statement Date 07-Jul-21

Page Page 14 of 14

JTANRMP NYERI COUNTY

Branch NYERI BRANCH
Branch Code 00011010
Contact Details
Tel

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

OVERDRAFT FACILITY DETAILS :

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

53

CHAIRMAN - PAUL MUNGA
MEMBER - LUCY NTERI
MEMBER - CYRIL KITHINJI

2 1/2 1/2 1/2 1/2
R 10 07 502
m 10 24

REPUBLIC OF KENYA

F.O. 51

Date 1st July, 2021

Report of the board of survey on the Cash and Bank Balances of **UTANKMP IFAD** as at the close of Business on... 30th June, 2021....

The Board consisting of - (Names and official titles)

PAUL MUNGAICHAIRMAN.....

LUCY MIWAURAMEMBER.....

CYPRIAN GITHINJIMEMBER.....

Assembled at the office of *THE DISTRICT TREASURY NYERI CENTRAL*

At... 10.00 AM. (Time) on the 1st July 2021.....

And the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on the.....30th June, 2021....

Cash on hand..... Sh NIL

Bank balance..... Sh. 1,609,485.30

The Bank Certificate of Balance showed a sum of Kshs **FIVE MILLION EIGHTY ONE THOUSAND SEVEN HUNDRED AND TWENTY SEVEN CENTS SEVENTY SIX ONLY (Kshs 5,081,727Cts 75)**

Amounting 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... 1/7/2021

06th JULY 2021

TO WHOM IT MAY CONCERN

Mobile: 0722-202460, 0734-683367

Fax: 061-2034976

Nyeri

Email: nyeribr@co-opbank.co.ke

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCE:**UTANRMP NYERI COUNTY. ACCOUNT NUMBER 01141511763300**

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

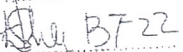
As at Date: 30.06.2020**Amount in figures: KES 5,081,727.76 CR****Amount in words: KENYA SHILLINGS FIVE MILLION EIGHT ONE THOUSAND
SEVEN HUNDRED TWENTY SEVEN CENTS SEVENTY SIX ONLY
CREDIT.**

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

Yours faithfully,

THE CO-OPERATIVE BANK OF KENYA LTD.
NYERI BRANCH

Manager

 BTZ**AUTHORISED SIGNATORY.**

The Co-operative Bank of Kenya Limited
Nyeri Branch

Tel: 061-2030751, 2030815
Mobile: 0722-202460, 0734-683367
Fax: 061-2034976
Nyeri
Email: nyeribr@co-opbank.co.ke

06th JULY 2021

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCE:

UTANRMP NYERI COUNTY. ACCOUNT NUMBER 01141511763301

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

As at Date: 30.06.2020

Amount in figures: KES 2,008,547.95 CR

Amount in words: KENYA SHILLINGS TWO MILLION EIGHT THOUSAND FIVE
HUNDRED FORTY SEVEN CENTS NINETY FIVE ONLY CREDIT.

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

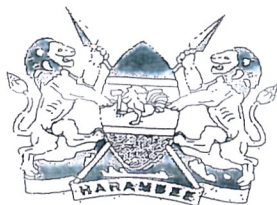
Yours faithfully,

For Pm. THE CO-OPERATIVE BANK OF KENYA LTD
NYERI BRANCH

 B722

AUTHORISED SIGNATORY.

REPUBLIC OF KENYA



THE NATIONAL TREASURY

Telephone: 064 630513, Chuka

Fax: 064 630511

**THARAKA NITHI COUNTY,
MERU/SOUTH SUB COUNTY
NATIONAL TREASURY,
P.O. BOX 175,
CHUKA**

When replying please quote

Email address: damerusouthtreasury@yahoo.com

Ref: No. DA/MS/1140793241

Date: 5th July, 2021

The Project Manager,
Upper Tana Natural Resources Management Project,
P.O. Box 996,
EMBU:

RE: BANK RECONCILIATION FOR THE MONTH OF JUNE, 2021
UPPER TANA NATURAL RESOURCES PROJECT (IFAD): A/C NO.
01141571141900.

Forwarded herewith, please find Bank Reconciliation Statement as at close of
Business on 30th June, 2021

FOR
AGNES M. GITARI
AGNES M. GITARI

SUB-COUNTY ACCOUNTANT
MERU SOUTH SUB COUNTY:

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA

C.C. The Director General,
Accounting & Assurance Services,
The National Treasury,
P.O. Box 30007,
NAIROBI

The Senior Principal Auditor,
P.O. Box 113,
EMBU

The County Project Coordinator,
THARAKA NITHI COUNTY:

Sub-County Internal Auditor,
MERU SOUTH

REPUBLIC OF KENYA
BANK RECONCILIATION

As at.... 30.06.2021

Station..... MERU SOUTH

UPPER TANA (IFAD)

ACCOUNT No 01141571141900 CHUKA BRANCH

Balance as per Bank Certificate

Less

1. Payments in Cash Book
not yet recorded in the
Bank Statement
(unpresented cheques)

21,644,110.00

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

21,644,110.00

Add

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

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

20,344,000.00

Bank Balance as per Cash
Book

248,422.34

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

Agnes M. Gitari

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA

05/07/2021
Date

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

UNPRESENTED CHEQUES			
DATE	DETAILS	CHQ No.	AMOUNT
22.06.2021	COMM OF D.TAXES	2391	1,528.00
22.06.2021	COMM OF D.TAXES	2397	2,034.00
22.06.2021	JKUAT	2401	65,000.00
22.06.2021	GEMU FILLING	2403	9,814.00
22.06.2021	VAT	2404	186.00
22.06.2021	MUGAKAR INVESTMENTS	2405	90,787.00
22.06.2021	VAT	2406	1,713.00
22.06.2021	MUGAKAR INVESTMENTS	2407	17,176.00
22.06.2021	VAT	2408	324.00
22.06.2021	MUGAKAR INVESTMENTS	2409	29,444.00
22.06.2021	VAT	2410	556.00
22.06.2021	STOCKS ENTERPRISES	2411	17,176.00
22.06.2021	MUGAKAR INVESTMENTS	2413	22,083.00
22.06.2021	VAT	2414	417.00
22.06.2021	GEMU FILLING	2420	14,722.00
22.06.2021	VAT	2421	278.00
29.06.2021	CAESAR NJIRU	2422	110,240.00
29.06.2021	MARTIN MWIRIGI	2423	1,300.00
29.06.2021	MUGAKAR INVESTMENTS	2424	17,176.00
29.06.2021	VAT	2425	324.00
29.06.2021	PAUL KABURU	2426	7,000.00
29.06.2021	CATHERINE WANJA	2427	18,480.00
29.06.2021	MARTIN MWIRIGI	2428	1,000.00
29.06.2021	PAUL KABURU	2429	15,400.00
29.06.2021	TOYOTA KENYA	2430	12,284.00
29.06.2021	VAT	2431	216.00
29.06.2021	LOYFORD KINYUA	2432	9,500.00
29.06.2021	MUGAKAR INVESTMENTS	2435	21,592.00
29.06.2021	VAT	2436	408.00
29.06.2021	PENINAH KAWIRA	2437	4,645.00
29.06.2021	MUNGONI INVESTMENT	2438	204,369.00
29.06.2021	VAT	2439	3,586.00
29.06.2021	MUGAKAR INVESTMENTS	2441	72,629.00
29.06.2021	VAT	2442	1,371.00
29.06.2021	DEMINIC STATIONERS	2443	51,447.00
29.06.2021	VAT	2444	903.00
29.06.2021	DEMINIC STATIONERS	2445	25,253.00
29.06.2021	VAT	2446	477.00
29.06.2021	CATHERINE MBAE	2447	5,320.00
29.06.2021	TOYOTA KENYA	2448	12,284.00

30.06.2021	COMMODITY TAXES	2509	3,706,472.00
30.06.2021	RETENTION	2510	434,645.00
30.06.2021	COMM OF D.TAXES	2511	130,394.00
30.06.2021	COMM OF D.TAXES	2512	74,939.00
30.06.2021	MANAGER COP BANK	2514	1,347,870.00
30.06.2021	RETENTION	2515	158,060.00
30.06.2021	COMM OF D.TAXES	2516	47,418.00
30.06.2021	COMM OF D.TAXES	2517	27,252.00
30.06.2021	GUANTARU TRADERS	2507	530,168.00
30.06.2021	COMM OF D.TAXES	2508	9,302.00
	TOTAL		21,644,110.00

2.RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

DATE	DETAILS	AMOUNT
TOTAL		

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

DATE	DETAILS	AMOUNT
TOTAL		

4. CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	CHEQUE NO	AMOUNT
30/06.2021	INWARD SWIFT		20,344,000.00
TOTAL			20,344,000.00

Personal Current Account Statement



Statement Date 01-Jul-21

Page Page 2 of 2

UPPER TANA NATURAL RESOURCES MNT PROJEC

Branch CHUKA BRANCH
Branch Code 00011018
Contact Details
Tel

Account No	01141571141900
Account Description	UTaNRMP-IFAD LOAN
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
24-Jun-21	CHEQUE NO: 2416 SALOME NYAGA 4157114190	BPWR	24-Jun-21	9,800.00		1,722,368.34 (
24-Jun-21	CHEQUE NO: 2417 SALOME NYAGA 4157114190	BPWR	24-Jun-21	32,200.00		1,690,168.34 (
25-Jun-21	CHEQUE NO: 2415 PAUL NTEERE 4157114190	BPWR	25-Jun-21	12,600.00		1,677,568.34 (
25-Jun-21	0 PENINA KAWIRA	BPWR	25-Jun-21		240.00	1,677,808.34 (
25-Jun-21	0 PENINA KAWIRA	BPWR	25-Jun-21		460.00	1,678,268.34 (
28-Jun-21	CHQ NUMBER 002396	SVR	28-Jun-21	115,916.00		1,562,352.34 (
28-Jun-21	CHEQUE NO: 2412 KRA 4157114190	BPWR	28-Jun-21	324.00		1,562,028.34 (
28-Jun-21	CHEQUE NO: 2385 KRA 4157114190	BPWR	28-Jun-21	1,343.00		1,560,685.34 (
28-Jun-21	CHEQUE NO: 2393 KRA 4157114190	BPWR	28-Jun-21	1,112.00		1,559,573.34 (
29-Jun-21	CHQ NUMBER 002386	SVR	29-Jun-21	9,513.00		1,550,060.34 (
29-Jun-21	2020210001819575 P051098578U MINISTRY OF FINANCE AND P	BPWR	29-Jun-21	1,528.00		1,548,532.34 (
	TOTAL VALUE			838,106.90	1,546.00	
CLEAR BALANCE AS ON 01-Jul-21						1,548,532.34 C
BOOK BALANCE AS ON 01-Jul-21						1,548,532.34 C
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

PAYMENTS

+ 3

F.O. 26 (Small)

VAT 3%	281	130374=	
VAT 2%	2512	74937=	434640=
Gogetter construction manager coop 374	255	2514	1347870=
retention 10%	2515	158060=	
VAT 3%	2516	47418	
VAT 2%	2517	27252	1580600=
Banking clg to Spanish	2518		43827=
Banking clg to Spanish	2519		240=
Innovation magedi - 221101-355 - 256	Cash	2000=	
Innovation magedi - 2210502-356 - 257	"	3000=	
Agnes Britani - 221101 369 258	"	5000=	
Agnes Britani - 2210201 348 259	"	7000=	
Cash banking even		21100=	

The manager - coop bank R Charges 260

152806

442242=9

21373240=

NILL

248422=34

442242=9

21621662=34

MOHAMED ABDO / Jul 01/07/2021

MAYEL MURRAY

LYDIA BOULE

BOULE

BOULE

CERTIFICATE OF BALANCE

Branch Name CHUKA

DATE: 06/07/2021

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

(Title of Account): UPPERTANA RESOURCE MGT-IFAD

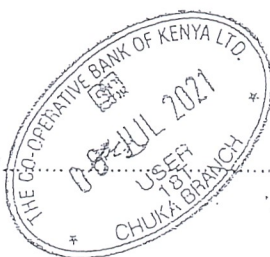
Account Number: 01141571141900.

In the books of this Branch as at 30TH JUNE 2021.

Amount to Kshs: 1,548,532.34 CR

Amount in words- ONE MILLION FIVE HUNDRED FORTY EIGHT THOUSAND FIVE HUNDRED THIRTY TWO SHILLINGS CENTS THIRTY FOUR ONLY.

Authorized Signatory



Date: 1st July, 2021

Report of the Board of Survey on the Cash and Bank Business of **UPPER TANA NATURAL RESOURCES (IFAD)** Bank Account **011141571141900** as at the close of business on **30.06.2021**

The Board consisting of (Names and official titles)

1. Mr Mohammed Bagacha Abdi - Sub-County Director of Education- Chairman
2. Mr Martin Mutuma -Sub County Social Development officer - Member
3. Lydia Boore -Sub County Probation - Member

Assembled at the office of **The Sub-County Accountant – Meru South Sub-County** at 9.00 a.m. (time) on the **01.07.2021** and the following cash was produced.

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

=

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

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

The Cash Book reflected the following balance as at the close of business on the **30.06.2021**

Cash on hand	:	:	:	:	Sh	-	NIL
Bank Balance	:	:	:	:	Sh	-	<u>248,422.34</u>
							<u>248,422.34</u>

The Bank Certificate of Balance showed a sum of Shs. One Million Five Hundred and Forty Eight Thousand Five hundred and Thirty two Cts thirty four (Shs. 1,548,532.34) standing to the credit of the account on 30.06.2021.

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

Date: 1st July, 2021

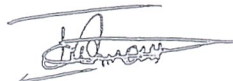


Chairman

Members of the Board

Martin Mutuma

LYDIA BOORE



GPK (L)

Station Embu West

Shs	cts
3,506,109.75	
11,883,618.73	
-	
-	
-	
8,446,122.00	
68,613.02	68,613.02

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

2 Receipts in bank statement
not recorded in cash book _____

Payment in Bank Statement not yet recorded
in Cash Book

Receipts in the cash book not recorded in the bank statement

Bank Balance as per Cash Book

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

Bank Balance as per Cash Book

DISTRICT ACCOUNTANT

EMBU WEST

District Accountant

District Accountant

Designation

Date _____

COL 1		AMOUNT	CHEQUE	DATE	
Signature _____ Designation _____ COL 1 PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)					

Signature		Designation		Date			
COL 1 PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)							
CHEQUE	DATE	PAYEE	AMOUNT	CHEQUE	DATE	PAYEE	AMOUNT
						Ngatha workshop	20,400.00
1589	08/03/2020	nechal enter	256.00	1709	30/06/2021	Paluma ltd	98,148.00
1598	31/8/2020	CIT	387.00	1710	30/06/2021	CDT	1,852.00
1599	31/8/2020	mercy muchangi	7,748.80	1711	30/06/2021	Quick kobil	61,833.00
1600	31/8/2020	CIT	6,672.00	1712	30/06/2021	CDT	1,167.00
1603	31/8/2020	new uhuru garage	33,330.00	1713	30/06/2021	Quick kobil	53,000.00
1604	31/8/2020	new uhuru garage	36,713.00	1714	30/06/2021	CDT	1,000.00
1660	20/05/2021	jane njoki	16,520.00	1715	30/06/2021	Quick kobil	22,574.00
	30/06/2021	Bank charges	1,637.93	1716	30/06/2021	CDT	426.00
		Frida Magaju	21,065.00	1717	30/06/2021	Commercial garage	29,070.00
1673	25/06/2021	Boniface Mahui	13,700.00	1718	30/06/2021	CDT	510.00
1675	25/06/2021	Paluma ltd	19,630.00	1719	30/06/2021	CPC	85,520.00
1676	25/06/2021	CDT	370.00	1720	30/06/2021	CDT	41,300.00
1677	25/06/2021	Toyota kenya	221,387.00	1721	30/06/2021	Julia Kamau	67,150.00
1678	25/06/2021	CDT	3,884.00	1722	30/06/2021	Jackline Mutende	23,920.00
1679	25/06/2021	Jufex auto hard	1,906,176.00	1723	30/06/2021	CDT	29,000.00
1680	25/06/2021	CDT	51,518.00	1724	30/06/2021	CDT	13,600.00
1682	25/06/2021	CDT	34,345.00	1725	30/06/2021	CDT	3,420.00
1683	25/06/2021	CDT	17,509.00	1726	30/06/2021	Toyota kenya	320,776.00
1684	25/06/2021	Kelvin mugo	18,384.00	1727	30/06/2021	CDT	5,627.00
1685	25/06/2021	Morris munene	69,100.00	1728	30/06/2021	Quick kobil	68,704.00
1686	30/06/2021	Wilson Mwangi	40,500.00	1729	30/06/2021	CDT	1,296.00
1687	30/06/2021	Alex Munyi	15,550.00	1730	30/06/2021	Paluma ltd	121,213.00
1688	30/06/2021	Alex Munyi	82,750.00	1731	30/06/2021	Commercial garage	2,287.00
1689	30/06/2021	Bridget Wanjiru	10,200.00	1732	30/06/2021	CDT	23,586.00
1690	30/06/2021	Lucy Njoki	8,000.00	1733	30/06/2021	CDT	414.00
1691	30/06/2021	Alice Kanyotu	14,000.00	1734	30/06/2021	CDT	810,238.00
1692	30/06/2021	Lusilla Kigutu	4,560.00	1735	30/06/2021	CDT	14,215.00
1693	30/06/2021	Elijah Njamura	4,560.00	1736	30/06/2021	CDT	19,900.00
1694	30/06/2021	Moses Njeru	15,680.00	1737	30/06/2021	CDT	52,820.00
1695	30/06/2021	Hiram Njau	6,720.00	1739	30/06/2021	CDT	9,240.00
1696	30/06/2021	Martin Fundi	6,440.00	1742	30/06/2021	CDT	9,240.00
1697	30/06/2021	Lydia Maina	20,160.00	1743	30/06/2021	CDT	2,751,647.00
1698	30/06/2021	Jim Njeru	38,500.00	1744	30/06/2021	CDT	53,743.00
1700	30/06/2021	Bancy Mbogo	76,610.00	1745	30/06/2021	CDT	311,710.00
1701	30/06/2021	David Macharia	166,320.00	1746	30/06/2021	CDT	3,006,676.00
1702	30/06/2021	Jackline Mutende	100,800.00	1747	30/06/2021	CDT	58,724.00
1703	30/06/2021	Patrick kithinji	32,300.00	1748	30/06/2021	CDT	340,600.00
1704	30/06/2021	Wilson Mwangi	41,700.00	1749	30/06/2021	CDT	118,610.00
1705	30/06/2021	Elizabeth Kiura	8,000.00	1751	30/06/2021	CDT	
1706	30/06/2021	Paul Kiige	29,500.00				
1707	30/06/2021	Julia Kamau	6,800.00				
1708	30/06/2021	Samuel Njiru	18,480.00				
1750	30/06/2021	Agnes Muchira					
		sub Total	3,228,462.73				3,228,462.73
							11,883,618.73

[illegible]

Personal Current Account Statement



Page 1 of 2

UPPER TANA NAT RESOURCES MGMT PROJEC

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

Branch EMBU BRANCH
Branch Code 00011023
Contact Details
Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					3,962,190.75 CR
01-Jun-21	INTERIM STATEMENT 4081158	BPWR	03-Jun-21	200.00		3,961,990.75 CR
03-Jun-21	UPPER TANA NAT RESOURCES EXCISE DUTY	BPWR	03-Jun-21	40.00		3,961,950.75 CR
04-Jun-21	CHEQUE NO: 1664 KELVIN GITONGA MUGO 4140811580	BPWR	04-Jun-21	17,509.00		3,944,441.75 CR
16-Jun-21	CHEQUE NO: 1662 KRA 4140811580	BPWR	16-Jun-21	216.00		3,944,225.75 CR
18-Jun-21	CHQ NUMBER 001667	SVR	18-Jun-21	98,148.00		3,846,077.75 CR
18-Jun-21	CHQ NUMBER 001665	SVR	18-Jun-21	39,259.00		3,806,818.75 CR
18-Jun-21	CHQ NUMBER 001661	SVR	18-Jun-21	12,283.00		3,794,535.75 CR
18-Jun-21	CHEQUE NO: 1669 WILSON MURIUKI MWANGI 4140811580	BPWR	18-Jun-21	44,000.00		3,750,535.75 CR
22-Jun-21	CHQ NUMBER 001670	SVR	22-Jun-21	91,520.00		3,659,015.75 CR
22-Jun-21	CHEQUE NO: 1666 KRA 4140811580	BPWR	22-Jun-21	741.00		3,658,274.75 CR
22-Jun-21	CHEQUE NO: 1668 KRA 4140811580	BPWR	22-Jun-21	1,852.00		3,656,422.75 CR
30-Jun-21	CHQ NUMBER 001671	SVR	30-Jun-21	81,700.00		3,574,722.75 CR
30-Jun-21	2020150000659340 13/4/15 MIN. OF FINANCE & PLANNIN	BPWR	30-Jun-21		38,509.00	3,613,231.75 CR
30-Jun-21	CHEQUE NO: 1672 AGNES NGENDO 4140811580	BPWR	30-Jun-21	107,122.00		3,506,109.75 CR
	TOTAL VALUE			494,590.00	38,509.00	
	CLEAR BALANCE AS ON 03-Jul-21					3,506,109.75 CR
	BOOK BALANCE AS ON 03-Jul-21					3,506,109.75 CR
						"End of Statement"

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

186120

PAYMENTS

1739

17080

2320

1743

9240

1744

2751667

1745

53743

1746

311710

1747

3006676

1748

58724

58724

1749

340800

1750

18480

1481100

99740.02

7580843.02

1751

1751

118610

118610

0.02

118610.02

1752

38504

256

1753

387

1754

77688.80

1755

6672

1756

33830

1757

36713

123615.80

68613.02

192228.82

Check of
3006676
T207

01620

118610

301

REPUBLIC OF KENYA

DATE: 12th July 2021

Report of the Board of Survey on the cash and bank balances of (Ministry/Department –
Upper Tana Resources Management Project IFAD as at the close of business on 30th June, 2021

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

1. Joseph Ndatho
2. David Njoroge Mukuha
3. Jackline Muthoni Mugo
4. Davelyne N Mundi

Assembled at the office of the District Accountant (EMBU WEST) at 10.00 a.m. (time)
on the (date) 12.07.2021 and the following cash was produced:

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

It was observed that cheques amounting to Shs: _____ cts: _____
have been on hand for more than 14 days prior to the date of the survey.

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

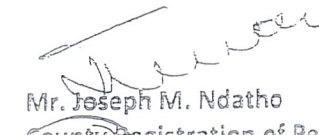
The cash book reflected the following balances as at the close of business on the 30.6.2021

Cash on hand	...	...	...	...	...	Shs:.....Nil.....
Bank balance	...	...	...	...	...	Shs 68,613.02

The Bank Certificate of Balance showed a sum of Shs: (in words) **Three million five hundred six thousand one hundred and nine cts seventy five**

Standing to the credit of the account on 30.6.2021

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 - see overleaf)


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

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

2 Mr. Davelyne Nkunge Mundi.....

3. M/s Jackline Muthoni Mugo.....



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch... EMBU ... Date... 08.7.2021 ...

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

(Title of A/C) Upper Tana Rasoulas Management Project ...

A/C No.

0	1	1	4	1	4	0	8	1	1	5	8	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30th June 2021 ...

Amount to Kshs. 3506109.75 ...

Amount in words: Three million, five hundred and six
thousand one hundred and nine, seventy five cents

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

[Signature] Manager
..... Operations Manager

Authorised Signatory

UPPER TANA - IFAD

REPUBLIC OF KENYA
BANK RECONCILIATION

1141573167101

30.06.2021

Balance as per bank certificate

Less;

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

Add;

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

Bank Balance as per Cash Book

SHS	SHS	SHS
	2,071,700.45	
13,465,894.70		
4,770.00	13,470,664.70	(11,398,964.25)
11,667,100.00		
	11,667,100.00	11,667,100.00
		268,135.75

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

Name.....L K WARUI.....Designation...D/A.....

Date : 08.07.2021

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

CHEQUE		PAYEE	AMOUNT
NO	DATE		SHS
2856	10-06-20	Florence Guchu	760.00
2989	3.3.2021	KRA	24,537.00
3028	29.4.2021	KRA	1,852.00
3032	6.5.2021	KRA	431.00
3034	6.5.2021	KRA	1,481.00
3036	6.5.2021	KRA	43,372.00
3037	6.5.2021	Comm.of.Income tax	65,057.00
3048	17.5.2021	KRA	1,111.00
3066	3.6.2021	KRA	370.00
3073	3.6.2021	Rahab Karimi	17,000.00
3078	3.6.2021	KRA	370.00
3080	3.6.2021	KRA	370.00
3084	11.6.2021	KRA	370.00
3087	11.6.2021	KRA	729.00
3095	17.6.2021	KRA	2,127.00
3097	21.6.2021	KRA	41.00
3099	21.6.2021	KRA	304.00
3101	21.6.2021	KRA	250.00
3108	24.6.2021	Grace.N.Mburu	2,800.00
3112	24.6.2021	Stephen.N.Waitthaka	2,800.00

3113	24.6.2021	Irene Ndangara	4,200.00
3115	25.6.2021	Mary.N.Mwangi	840.00
3117	28.6.2021	Mary.N.Mwangi	840.00
3119	28.6.2021	Astrol Petroleum Co Ltd	34,352.00
3120	28.6.2021	KRA	648.00
3127	28.6.2021	Toyota Kenya Ltd	98,309.00
3128	28.6.2021	KRA	1,725.00
3129	28.6.2021	Toyota Kenya Ltd	42,348.00
3131	28.6.2021	KRA	743.00
3133	28.6.2021	Caroline .W	21,886.25
3136	28.6.2021	Astrol Petroleum Co Ltd	31,407.00
3137	28.6.2021	KRA	593.00
3138	28.6.2021	County Project Coordinator	70,000.00
3139	28.6.2021	Gee Collection	39,507.00
3140	28.6.2021	KRA	693.00
3141	28.6.2021	Gee Collection	15,105.00
3142	28.6.2021	KRA	265.00
3143	28.6.2021	Catherine .W.Maina	18,384.45
3144	28.6.2021	Astrol Petroleum Co Ltd	41,458.00
3145	28.6.2021	KRA	782.00
3151	28.6.2021	Topmart Engineering	2,849,867.00
3152	28.6.2021	County Project Coordinator	332,580.00
3153	28.6.2021	KRA	57,341.00
3154	28.6.2021	Comm.of.Income tax	86,012.00
3155	28.6.2021	KRA	3,827,732.00
3157	28.6.2021	County Project Coordinator	446,697.00
3158	28.6.2021	KRA	77,016.00
3159	28.6.2021	Comm.of.Income tax	115,525.00
3160	28.6.2021	Kinky Investment	3,200,184.80
3161	28.6.2021	County Project Coordinator	373,462.20
3162	28.6.2021	KRA	64,390.00
3163	28.6.2021	Comm.of.Income tax	96,585.00
3166	28.6.2021	Astrol Petroleum Co Ltd	34,352.00
3167	28.6.2021	KRA	648.00
3168	28.6.2021	Astrol Petroleum Co Ltd	24,537.00
3169	28.6.2021	KRA	463.00
3170	28.6.2021	Tass Enterprises Ltd	34,352.00
3171	28.6.2021	KRA	648.00
3172	28.6.2021	Astrol Petroleum Co Ltd	98,148.00
3173	28.6.2021	KRA	1,852.00
3174	28.6.2021	KRA	1,046.00
3164	28.6.2021	Astrol Petroleum Co Ltd	55,454.00
3175	28.6.2021	Astrol Petroleum Co Ltd	61,343.00
3177	28.6.2021	KRA	1,157.00
3178	29.6.2021	Daniel Ndegwa Wahome	980.00
3180	29.6.2021	Upper Tana(Spanish)	416,990.00
3182	29.6.2021	Astrol Petroleum Co Ltd	147,222.00

3183	29.6.2021	KRA	2,778.00
3184	29.6.2021	Upper Tana(Spanish)	3,000.00
3185	29.6.2021	James F.K.Maina	55,700.00
3186	30.6.2021	County Project Coordinator	251,555.00
		Bank Charges Prepaid	700.00
3124	3.6.2021	Titus Mbucha	24,000.00
3074	3.6.2021	Titus Mbucha Kuha	17,000.00
3122	28.6.2021	Kahohu	60,000.00
3118	28.6.2021	Joel Mbogo	840.00
3114	28.6.2021	Joel Mbogo	840.00
3123	28.6.2021	James F.K.	12,600.00
3111	28.6.2021	Stephen Irungu	2,800.00
3109	28.6.2021	Rahab Wairimu	2,800.00
3132	28.6.2021	James F.K.	30,000.00
3116	28.6.2021	Daniel Ndegwa Wahome	1,680.00
3110			2,800.00
	TOTAL		13,465,894.70

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

	DETAILS	SHS
04-07-19	cash deposit	4,500.00
03-07-19	cash deposit	250.00
29.3.2021	Cash deposit	20.00
TOTAL		4,770.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

DATE	NO	DETAILS	SHS
TOTAL			-

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

DATE	NO	DETAILS	SHS
30/6/2021			11,667,000.00
			100.00
TOTAL			11,667,100.00

FORM No. A 51



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch MURANG'A Date 16/08/2021

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

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

A/C No.

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

In the books of this Branch as at 30/06/2021

Amount to Kshs. 2,071,700.45

Amount in words: Two million, seventy one thousand
seven hundred forty five cents

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

[Signature] Branch Manager
[Signature] Service Manager
Authorised Signatory

REPUBLIC OF KENYA THE NATIONAL TREASURY

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



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

Ref. MOF/MC/DT/7/76/144

5th July, 2021

The Project Manager
UTaNRMP
P.O. Box 996
EMBU

BANK RECONCILIATION STATEMENT FOR THE MONTH OF JUNE 2021
UTaNRMP (IFAD) A/C 01141418943000 AT CO-OP BANK MERU BRANCH

Forwarded please find the above statement duly balanced as at the close of business on 30th June, 2021 for your necessary action.


JANE W. MUHARI
NATIONAL SUB COUNTY ACCOUNTANT
IMENTI NORTH SUBCOUNTY

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

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

Sub-County Internal Auditor
Imenti North Sub-County

Project Co-ordinator
UTaNRMP
Meru County

REPUBLIC OF KENYA

BANK RECONCILIATION

As at.....30.6.2021 Station.....IMENTI NORTH

A/c No. 01141418943000 Upper Tana (Ifad)

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			525,081.76
Less			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)			10,307,337.00
2. Receipts in Bank Statement not yet recorded in Cash Book			-
Add			
3. Payments in Bank Statement not yet recorded in Cash Book			300.00
4. Receipts in Cash Book not yet recorded in Bank Statement			11,389,942.24
Bank Balance as per Cash Book			1,607,987.00

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

.....
Date

	(UNPRESENTED CHEQUES)		
DATE	DETAILS	CHQ No.	Amount
26.2.2021	Comm. Domestic tax	1553	1,667.00
"	Comm. Domestic tax	1580	173.00
10.6.2021	Comm. Domestic tax	1590	512.00
"	Comm. Domestic tax	1592	517.00
"	Comm. Domestic tax	1594	1,032.00
22.6.2021	Comm. Domestic tax	1601	2,375.00
"	Willievah Enterprises	1603	17,790.00
"	Comm. Domestic tax	1604	312.00
30.6.2021	Gogetter Contstr Co	1605	2,947,883.00
"	Shri Gayatri Borehole (K)	1609	1,043,204.00
"	Comm. Domestic tax	1610	46,500.00
"	Silverspread s.station	1612	5,739,757.00
"	Comm. Domestic tax	1613	100,698.00
"	Komka Enterprises	1614	147,222.00
"	Comm. Domestic tax	1615	2,778.00
"	Comm. Domestic tax	1618	51,717.00
"	NSCA	1619	203,200.00
			10,307,337.00

[illegible]

Date	Details	Amount
30.6.2021	Bank commission	300.00
		300.00

Date	Details	Amount
30.6.2021	Bank commission	300.00
		300.00

Journal of Health Politics, Policy and Law

1607987
 1607987
 1607987

(A) Louis	Wyoma	10/10/10
(B) Joseph W.	Maurer	10/10/10
(C) Fabian M. Musitan		10/10/10

with

Report of the Board of Survey on the Cash and Bank Balances of Upper Tana
 at the close of business on 20 June 2021

The board, consisting of: (Names and official titles)

LOUIS NYAHIA - COUNTY DIRECTOR HOUSING, MORDU
 JOSEPH MURUKU - CHILDREN OFFICER - MENTIMORTH
 FABIAN NIMIRI - PRINCIPAL MMDT

assembled at the office of Nat Sub County Accountant

at 10:00 AM (time) on the 07 June 2021

and the following cash was produced: -

Notes	Sh.	20.00
Silver	Sh.	5.00
Copper	Sh.	35 cts
Cheques (as per details on reverse)	Sh.	
		<u>25.35</u>

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

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

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

30th June 2021

Cash on hand	Sh.	25.35
Bank Balance	Sh.	1,607,987 =
		<u>1,608,012 =</u>

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

(Sh. cts.)

amounting 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.

 
 Members of the Board

Date 07.07.2021


CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

 Branch.....MERU..... Date.....15/12/2021.....

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

 (Title of A/C) Upper Tana Natural Resources Management Project

 A/C No.

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

 In the books of this Branch as at30/06/2021.....

 Amount to Kshs.....525,081.76.....

 Amount in words:Five hundred twenty five.....

thousand eighty one, cents, seventy six.....

only.....

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



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable RWH



IFAD
Investing in rural people

MINISTRY OF WATER AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTNRMP)

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

COOPERATIVE BANK ACCOUNT NO.01141408098000(SPANISH TRUST FUND LOAN)

BANK RECONCILIATION STATEMENT AS AT 30/6/2021

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate(Spanish A/c)		5,716,063.09	5,716,063.09
Less			
1.Payments in cashbook not yet recorded in bank statement.	5,344,206.22		
Unpresented Cheques(Schedule C)			
2.Receipts in bank statement not yet recorded in cashbook	-	5,344,206.22	
		371,856.87	
Add			
3.Payments in bank statement not yet recorded in cashbook(Schedule A)	-		
4.Receipts in cashbook not yet recorded in bank statement.	-	-	
Balance as per the cashbook.....		371,856.87	371,856.87
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.			
Prepared By: APA	Checked By: PFC	Authorised By: PC	
Signature 	Signature 	Signature	
(All schedules are attached herewith)			
			Date



REPUBLIC
OF
KENYA



Poverty Reduction Through Sustainable NRM



Investing in rural people

MINISTRY OF WATER, SANITATION AND IRRIGATION

UPPER TANA NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP)

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

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

COOPERATIVE BANK ACCOUNT NO.01141408098000(SPANISH TRUST FUND)

BANK RECONCILIATION STATEMENT AS AT 30/06/2021

DATE	CHQ NO.	PAYEE	AMOUNTS(KSHS)	REMARKS
29/01/2021	2875	LAVINGTON SECURITY	57,491.00	
25/05/2021		COMM VAT	11,478.00	
03/06/2021	3169	COMM VAT	22,545.00	
03/06/2021	3182	COMM VAT	3,642.00	
03/06/2021	3204	TOYOTA KENYA	15,551.00	
21/06/2021	3206	KP&LCO	20,071.00	
28/06/2021	3209	HAZINA SACCO	409,487.00	
28/06/2021	3210	ASILI	10,000.00	
28/06/2021	3211	WINAS	95,493.00	
28/06/2021	3221	UKULIMA SACCO	409,220.00	
28/06/2021	3212	MAZINGIRA WELFARE	8,500.00	
28/06/2021	3213	B/A	20,428.00	
28/06/2021	3214	ICEA	7,018.00	
28/06/2021	3215	PENSION	236,215.00	
28/06/2021	3216	SANLAM	23,337.00	
28/06/2021	3217	OLLIN SACCO	5,400.00	
28/06/2021	3218	NHIF	35,950.00	
28/06/2021	3219	NSSF	12,950.00	
28/06/2021	3220	DOMESTIC TAX	1,851,975.00	
30/06/2021	3223	ONYANGO	10,300.00	
	3228		2,164.00	
30/06/2021	3226	KRA	8,643.00	
30/06/2021	3227	KRA	3,952.00	
30/06/2021	3229	DIS CIGS	2,038,805.00	
30/06/2021	3229	DIS CIGS	23,591.22	
			5,344,206.22	

ER TANA CATCHMENT NATURAL RESOURCES

Branch EMBU BRANCH
Branch Code 00011023
Contact Details
Tel

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

IS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
Jun-21	CHEQUE NO: 3197 SAMUEL OBWOCHA 4140809800	BPWR	23-Jun-21	449,312.50		4,122,071.09
Jun-21	CHEQUE NO: 3199 EWASCO 4140809800	BPWR	24-Jun-21	6,270.00		4,115,801.09 CR
Jun-21	6560 UPPERTANA CATCH NATURAL	BPWR	25-Jun-21		5,500,000.00	9,615,801.09 CR
Jun-21	CHEQUE NO: 3205 MAKENZI BEST AUTO 4140809800	BPWR	28-Jun-21	108,672.00		9,507,129.09 CR
Jun-21	CHEQUE NO: 3208 COOPERATIVE BANK 4140809800	BPWR	29-Jun-21	3,762,138.00		5,744,991.09 CR
Jun-21	CHQ NUMBER 003153	SVR	30-Jun-21	8,500.00		5,736,491.09 CR
Jun-21	CHQ NUMBER 003110	SVR	30-Jun-21	20,428.00		5,716,063.09 CR
Jul-21	CHQ NUMBER 003211	SVR	01-Jul-21	95,493.00		5,620,570.09 CR
Jul-21	CHQ NUMBER 003206	SVR	02-Jul-21	20,061.00		5,600,509.09 CR
	TOTAL VALUE			15,442,565.50	5,978,258.00	
CLEAR BALANCE AS ON 02-Jul-21						5,600,509.09 CR
BOOK BALANCE AS ON 02-Jul-21						5,600,509.09 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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

Item Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
RA Collection	RA	164, 165, 173, 187, 188	3224						6475	=
Stenograph	Stenograph	Tax refund	188	3225					3982	=
Stenograph	(121, 121) u	101. 76					94200	=		
							94200	=	10000	=
							—	—	37693	=
							94200	=	38747	=
									327,470	=
RA	RA	151, 152, 157, 173, 187, 188	3226						8643	=
Stenograph	Stenograph	Tax refund	188	3227					3752	=
Stenograph	Stenograph	u/paid		3228					2164	=
							—	—	1475	=
							—	—	372717	=
							—	—	387476	=
Project work	Cities disbursement (6)	Disb.	3229						2038805	=
	u	4	4	4					23591	=
							—	—	2062396	=
							—	—	372717	=
							—	—	2934253	=
									372,717	=
									861	=
	Receipts o/s 3d/12/20						—	—	8612	=
	Balance u/d						—	—	3709945	=
							—	—	372717	=
							—	—	372,717	=

REPUBLIC OF KENYA**DATE: 2/07/2021**

Report of the Board of Survey on the cash and bank balances of Ministry of Water, Sanitation and Irrigation (Upper Tana Natural Resources Management Project – SPANISH Account No. 01141408098000) as at the close of business on 2nd July, 2021.

The Board, consisting of:- (Names and official titles) Stephen Irungu (Chairperson), Wesley Yegon and Mathew Ambuchi (Members) assembled at PCT Hall, Embu (place) at 10.30 am (time) on the 2nd of July, 2021 (date) and the following cash was produced:

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

Shs: NIL

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

Have been on hand for more than 14 days prior to the date of the survey.

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

The cash book reflected the following balances as at the close of business on the 30th June, 2021.

Cash on hand	Shs. NIL
Bank Balance	Shs. 371,856.87
	Shs. 371,856.87

The Bank Certificate of Balance showed a sum of Shs: (in words) Five Million Seven Sixteen Thousand Sixty Three Cents Nine (Shs.5,716,063.09) Standing to the credit of the account on (date) 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 – see overleaf)

.....
(Chairman/Chairlady)

Date: 2/7/2021

Member of Board

1. Stephen Irungu

2. Wesley Yegon

3. Mathew Ambuchi

 2/07/2021
 2/7/21

 GPK(L)



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch..... Embu Date..... 04/08/2021

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

(Title of A/C)..... UPPER TANA CATCHMENT NATURAL RESOURCESA/C No.

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

In the books of this Branch as at 30TH JUNE 2021Amount to Kshs..... 5 716 063.09Amount in words: Five million seven hundred and sixteen thousand and sixty three and nine cents.

 Authorised Signatory

DATE...01/07/2021.....

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

SPANISH..... as at the close of Business on 30th June, 2021....

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

1. **CHAIRMAN - NICHOLAS NYAGA ITUMU**
2. **MEMBER - MUKORA MURIUNGI**
3. **MEMBER - JAPHAT MURIITHI KABUNGO**

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

at.....**9.00 A.M.**.....(time) on the.....01/07/2021.....

And the following cash was produced:-

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

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

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

The cash Book reflected the following balances as at the close of business on the
...30th June., 2021.....:-

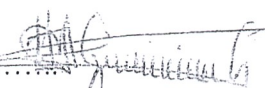
Cash on hand	..	..	..	Sh.
Bank Balance	..	..	..	Sh 1300.04
				1300.04

The bank Certificate of Balance showed a sum of Sh ...**One Hundred Seventy eight thousand two hundred eighty seven..cts...Sixty four....** (Sh...**178,287.cts...64..**)

Standing to the credit of the account on.....**30/6/2021..**

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

Date.....**1/7/2021**.....

1) **NICHOLAS N. ITUMU** 
Chairman
2) **MUKORA MURIUNGI** 
3) **JAPHAT MURIITHI KABUNGO** 
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

[illegible]

GP

BANK RECONCILIATION

as at 30th June 2021 UPPER TANA SPANISH TRUST FUND a/c 011415671350000

Balance as per Bank Statement

Less

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

Add

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

Balance as per Cash Book

Sh.	Cts	Sh.	Cts	Sh.	Cts
		178,287.64			
176,987.60					
0.00		176,987.60		1,300.04	
0.00					
0.00		-		0.00	
				1,300.04	

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

National Sub County Accountant

SIGNATURE

9/7/2021
Date

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

AS PER ATTACHED LIST

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

AS PER ATTACHED LIST

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

AS PER ATTACHED LIST

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

AS PER ATTACHED LIST

Prepared by:

Title...P...ACCOUNTANT.....

Name...David Mwachia.....

Signature...[Signature].....

Checked by:

Title.....

Name.....

Signature.....

COLUMN 1 UNPRESENTED CHEQUES

DATE	CHQ NO	PAYEE	AMOUNT
28.06.2021		Bank Charges	1,700.00
30.06.2021	196	UperTana	175,287.60
			<u>176,987.60</u>

COLUMN 2 RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
		0.00
		<u>0.00</u>

COLUMN 3 PAYMENTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
04.05.2021	Bank Charges	
		<u>0.00</u>

COLUMN 4 RECEIPTS IN CASH BOOK NOT RECORDED IN BANK STATEMENT

DATE	DETAILS	AMOUNT
		<u></u>

Personal Current Account Statement



Statement Date 02-Jul-21

Page 1 of 1

UTaNRMP SPANISH TRUST FUND

Branch KERUGOYA BRANCH
Branch Code 00011012
Contact Details
Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
Jun-21	Brought forward Balance					178,287.64 CR 0.00
CLEAR BALANCE AS ON 02-Jul-21 BOOK BALANCE AS ON 02-Jul-21						178,287.64 CR 178,287.64 CR "End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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

CERTIFICATE OF BALANCE

Branch Kericho Date 02/07/2021

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

(Title of A/C) Upper Tana Spanish

A/C No.

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

In the books of this Branch as at 30.06.2021

Amount to Kshs. 178,287.64

Amount in words: One hundred seventy eight thousand
Two hundred eighty Seven Cents Sixty four
Only

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
KERIGOYA BRANCH
Service Desk

02/7/2021

Authorised Signatory

Cancelled Aug. 000195

PAYMENTS

F.O. 26 (Small)

Description		Amount	Balance
District Accountant - Bank charges		40	
			2000 =
			2000 =
			176587.64
			178587.64
UTANRMP IFAD		00196	
			175287.60
			175287.60
			1300.04
			176587.64
CHAIRMAN	NICHOLAS W. HUNTER		
MEMBER	M. MUKORA		
MEMBER	T. B. B. B.		

1141511763301

UPPER TANA-SPANISH

BANK RECONCILIATION

As at30TH JUNE 2021

Station.....NYERI CENTRAL

Balance as per Bank Certificate

Less- 1. Payments in Cash Book not yet
recorded in Bank Statement (unpre-
sented cheques)

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

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

4. Receipts in Cash Book not yet Recor-
ded in Bank Statement

Amount (Kshs.)	Amount (Kshs.)
	2,008,547.95
1,688,477.50	
-	1,688,477.50
-	
42,428.00	42,428.00
	362,498.45

Bank Balance as per Cash Book

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

362,498.45

Signature

District Accountant
Designation

Date

4/7/21

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN				2. RECEIPTS IN BANK STATEMENT NOT			
CHEQUE		DETAILS	AMOUNT		DETAILS	AMOUNT	
No.	DATE		Sh.	Cts.		Sh.	Cts.
241	31.08.2020	VAT	1,353.00				
242	31.08.2020	DOMESTIC TAX	33,895.00				
243	31.08.2020	VAT	1,421.00				
244	31.08.2020	VAT	827.00				
245	31.08.2020	VAT	2,208.00				
246	31.08.2020	CPC	5,300.00				
247	31.08.2020	VAT	858.00				
248	31.08.2020	VAT	651.00				
249	31.08.2020	VAT	796.00		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
250	31.08.2020	DOMESTIC TAX	94,500.00				
251	31.08.2020	DOMESTIC TAX	21,600.00		DETAILS	AMOUNT	
252	31.08.2020	VAT	215.00			Shs	Cts
264	9.03.2021	JALIS ENTER	30.00		CHQ NO 1219		2,490.00
265	18.01.2021	VAT	444.00		CHQ NO 1218		3,452.00
261	18.01.2021	VAT	444.00		CHQ NO 1222		36,156.00
273	5.5.2021	VAT	2,490.00		SWIFT 27.06.17		330.00
276	5.5.2021	UNDERCAST	6.00				
279	5.5.2021	VAT	1,481.00		TOTAL		42,428.00
281	5.5.2021	VAT	1,333.00				
285	30.6.2021	VAT	1,000.00				
288	30.6.2021	INTEGRATED F	734,612.00				
289	30.6.2021	VAT	12,888.00				
290	30.6.2021	INTEGRATED F	734,612.00				
291	30.6.2021	VAT	12,888.00				
	30.06.2021	bank chages	22,625.50				
	2021	TOTAL	1,688,477.50				

Personal Current Account Statement



Statement Date 07-Jul-21

Statement Period 01-Jul-20

Page Page 1 of 2

UTANRMP NYERI COUNTY

Branch NYERI BRANCH

Branch Code 00011010

Contact Details

Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jul-20	Brought forward Balance					492,132.95 CR
01-Jul-20	CHEQUE NO: 236 SAMUEL NDUNGU GAKURU 4151176330	BPWR	08-Jul-20	24,000.00		468,132.95 CR
16-Jul-20	CHEQUE NO: 240 JOSEPH M. LAWRENCE 4151176330	BPWR	16-Jul-20	5,000.00		463,132.95 CR
17-Jul-20	CHQ NUMBER 000237	SVR	17-Jul-20	12,285.00		450,847.95 CR
10-Nov-20	UPPER TANA	BPWR	10-Nov-20		4,888,040.00	5,338,887.95 CR
10-Nov-20	UPPER TANA	BPWR	10-Nov-20	4,888,040.00		450,847.95 CR
10-Nov-20	UPPER TANA	BPWR	10-Nov-20		507,240.00	958,087.95 CR
23-Nov-20	UPPER TANA CATCHMENT	BPWR	23-Nov-20		1,484,660.00	2,442,747.95 CR
09-Dec-20	CHEQUE NO: 253 JESEE MAINA NYOKABI 4151176330	BPWR	09-Dec-20	46,800.00		2,395,947.95 CR
09-Dec-20	UPPER TANA CATCHMENT	BPWR	09-Dec-20		337,140.00	2,733,087.95 CR
22-Dec-20	CHEQUE NO: 254 LUCY WANJA 4151176330	BPWR	22-Dec-20	265,500.00		2,467,587.95 CR
01-Jan-21	CHEQUE NO: 255 NOBERT KIPLAGAT TARUS 4151176330	BPWR	11-Jan-21	14,000.00		2,453,587.95 CR
26-Jan-21	CHEQUE NO: 256 JAMES KAMAU 4151176330	BPWR	26-Jan-21	120,000.00		2,333,587.95 CR
08-Feb-21	CHEQUE NO: 257 UTANMP NYERI COUNTY 4151176330	BPWR	08-Feb-21	656,730.00		1,676,857.95 CR
12-Mar-21	CHQ NUMBER 000260	SVR	12-Mar-21	23,556.00		1,653,301.95 CR
15-Mar-21	CHQ NUMBER 000268	SVR	15-Mar-21	69,150.00		1,584,151.95 CR
18-Mar-21	CHEQUE NO: 270 BEATRICE WAMBUI 4151176330	BPWR	18-Mar-21	3,000.00		1,581,151.95 CR
23-Mar-21	CHQ NUMBER 000269	SVR	23-Mar-21	17,000.00		1,564,151.95 CR
14-Apr-21	CHQ NUMBER 000264	SVR	14-Apr-21	23,556.00		1,540,595.95 CR
04-May-21	Charges For P752105045083155 P752105040014138	IBAPS_BATC	04-May-21	300.00		1,540,295.95 CR

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

Personal Current Account Statement



Statement Date 07-Jul-21
Statement Period 01-Jul-20 to

Page Page 2 of 2

UTANRMP NYERI COUNTY

Branch NYERI BRANCH
Branch Code 00011010
Contact Details
Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
04-May-21	P752105045083155 01141511763301 UtaNRMPP75210504001 4138	IBAPS_BATC	04-May-21		656,120.00	2,196,415.95
10-May-21	CHEQUE NO: 272 GEORGE IRUNGU WANJIE 4151176330	BPWR	10-May-21	601,280.00		1,595,135.95 CR
12-May-21	CHEQUE NO: 271 ROBERT K TARUS 4151176330	BPWR	12-May-21	763,750.00		831,385.95 CR
02-Jun-21	CHEQUE NO: 275 KRA 4151176330	BPWR	02-Jun-21	3,452.00		827,933.95 CR
02-Jun-21	CHEQUE NO: 276 KRA 4151176330	BPWR	02-Jun-21	36,150.00		791,783.95 CR
11-Jun-21	CHQ NUMBER 000280	SVR	11-Jun-21	70,667.00		721,116.95 CR
14-Jun-21	CHQ NUMBER 000278	SVR	14-Jun-21	78,519.00		642,597.95 CR
14-Jun-21	CHQ NUMBER 000277	SVR	14-Jun-21	39,970.00		602,627.95 CR
22-Jun-21	Charges For P752106225965296 P752106220020700	IBAPS_BATC	22-Jun-21	300.00		602,327.95 CR
22-Jun-21	P752106225965296 01141511763301 UPPERTANAP75210622 0020700	IBAPS_BATC	22-Jun-21		1,495,000.00	2,097,327.95 CR
24-Jun-21	CHQ NUMBER 000284	SVR	24-Jun-21	53,000.00		2,044,327.95 CR
30-Jun-21	CHEQUE NO: 287 ANDREW WAIHAKA MWAI 4151176330	BPWR	30-Jun-21	35,780.00		2,008,547.95 CR
	TOTAL VALUE			7,851,785.00	9,368,200.00	
CLEAR BALANCE AS ON 07-Jul-21						2,008,547.95 CR
BOOK BALANCE AS ON 07-Jul-21						2,008,547.95 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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

The Co-operative Bank of Kenya Limited

Tel: 061- 2030751, 2030815
Mobile: 0722-202460, 0734-683367
Fax: 061-2034976
Nyeri
Email: nyeribr@co-opbank.co.ke

06th JULY 2021

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCE:

UTANRMP NYERI COUNTY. ACCOUNT NUMBER 01141511763301

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

As at Date: 30.06.2020

Amount in figures: KES 2,008,547.95 CR

Amount in words: KENYA SHILLINGS TWO MILLION EIGHT THOUSAND FIVE
HUNDRED FORTY SEVEN CENTS NINETY FIVE ONLY CREDIT.

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

Yours faithfully,

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

 B722

AUTHORISED SIGNATORY.

06th JULY 2021

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCE:**UTANRMP NYERI COUNTY. ACCOUNT NUMBER 01141511763300**

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

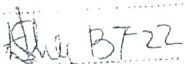
As at Date: 30.06.2020

Amount in figures: KES 5,081,727.76 CR

Amount in words: KENYA SHILLINGS FIVE MILLION EIGHT ONE THOUSAND
SEVEN HUNDRED TWENTY SEVEN CENTS SEVENTY SIX ONLY
CREDIT.

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

Yours faithfully,

For THE CO-OPERATIVE BANK OF KENYA LTD.
NYERI BRANCH

AUTHORISED SIGNATORY.

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. etc.	Sh. etc.	Sh. etc.
22/11/21	Gadis Enterprises		221124	67	284			753000 = ✓
22/11/21	Comm. Services V.A.T.		221124	67	284			71000 =
22/11/21	Andrew Mwangi		221124	67	284			25780 = 1
22/11/21	Robert Kithani		221081	68			140000 =	
22/11/21	Andrew Mwangi		221081	69			25780 =	
22/11/21	Robert Kithani		2210710	70			172590 =	
22/11/21	Robert Kithani		2210704	71			24000 =	
22/11/21	Integrated Project Consulting		2211310	72	288	734612 =		7724612 =
22/11/21	Comm. Services V.A.T.		2211310	72	289			712888 =
22/11/21	Integrated Project Consulting		2211310	73	290			7734612 =
22/11/21	Comm. Services V.A.T.		2211310	73	290			112888 =
							272370 =	1584780 =
							NIC	390543.95
							272370 =	1975223.95

CHAIRMAN PAUL MUNGAI
MEMBER LUCY MWaura
MEMBER CYPRIAN KITHANI

20/11/21
21/07/2021
21/07/21

County Project Coordinator sec 25 2021
Balance C/F

128045.50
4362498.45
7390543.95

CHAIRMAN PAUL MUNGAI
MEMBER LUCY MWaura
MEMBER CYPRIAN KITHANI

21/07/21
21/07/2021
21/07/21

REPUBLIC OF KENYA

F.O. 30

Date 1st July 2021

Report of the board of survey on the Cash and Bank Balances of **UFANRMP SPANISH
FRUIT FUND** as at the close of Business on 30th June, 2021

The Board consisting of: (Names and official titles)

PAUL MUNGAL CHAIRMAN
LUCY MWaura MEMBER
CYPRIAN KITHINJI MEMBER

Assembled at the office of *THE DISTRICT TREASURY NYERI CENTRAL*

At 10.00 AM. (Time) on the 1st July 2021

And the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on
the 30th June, 2021....

Cash on hand.....	Sh NIL.
Bank balance.....	Sh.362, 498.45

The Bank Certificate of Balance showed a sum of .. (Sh2, 008,547cts 95)
**TWO MILLION EIGHT THOUSAND FIVE HUNDRED AND FORTY SEVEN
CENTS NINETY FIVE ONLY**

Amounting 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 1/7/2021

REPUBLIC OF KENYA



THE NATIONAL TREASURY

Telephone: 064 630513, Chuka

THARAKA NITHI COUNTY,

MERU/SOUTH SUB COUNTY

NATIONAL TREASURY,

P.O. BOX 175,

CHUKA

Fax: 064 630511

When replying please quote

Email address: damerusouthtreasury@yahoo.com

Ref: No. DA/MS/011141571141901

Date: 5th July, 2021

The Project Manager,
Upper Tana Natural Resources Management Project,
P.O. Box 996,

EMBU:

RE: BANK RECONCILIATION FOR THE MONTH OF JUNE, 2021

UPPER TANA NATURAL RESOURCES PROJECT (SPANISH): A/C NO. 01141571141901

Forwarded herewith, please find Bank Reconciliation Statement as at close of Business
on 30th June, 2021.

AGNES M. GITARI
SUB-COUNTY ACCOUNTANT
MERU SOUTH SUB COUNTY:

C.C. The Director General,
Accounting & Assurance Services,
The National Treasury,
P.O. Box 30007,
NAIROBI

The Senior Principal Auditor,
P.O. Box 113,
EMBU

The County Project Co-coordinator,
THARAKA NITHI COUNTY:

Sub-County Internal Auditor,
MERU SOUTH

REPUBLIC OF KENYA
BANK RECONCILIATION

As at...30.06.2021 Station..... MERU SOUTH

UPPERTANA SPANISH

ACCOUNT No. 01141571141901 CO-OP CHUKA BRANCH

	<u>Sh.</u>	<u>Sh.</u>	<u>Sh.</u>
Balance as per Bank Certificate			1,103,719.15
<i>Less</i>			
1. Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)	1,012,308.00		-
2. Receipts in Bank Statement not yet recorded in Cash Book	-		1,012,308.00
<i>Add</i>			
3. Payments in Bank Statement not yet recorded in Cash Book	-		-
4. Receipts in Cash Book not yet recorded in Bank Statement	43,847.00		-
Bank Balance as per Cash Book			135,258.15

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

Agnes M. Gitari
Signature

.....
Designation

05/07/2021
Date

ALL TRANSACTIONS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

UNPRESENTED CHEQUES

DATE	DETAILS	CHQ No.	AMOUNT
29.06.2021	LILIAN OLUNGA	396	25,200.00
29.06.2021	LILIAN OLUNGA	399	6,500.00
29.06.2021	JULIET KAGWIMA	400	5,000.00
29.06.2021	MARTIN MUTUMA	401	19,400.00
29.06.2021	MUGAKAR INVEST	402	14,722.00
29.06.2021	COMM OF DOM TAXES	403	278.00
29.06.2021	MUGAKAR INVEST	404	47,111.00
29.06.2021	COMM OF DOM TAXES	405	889.00
29.06.2021	LALJI RAMJI	409	141,333.00
29.06.2021	COMM OF DOM TAXES	410	2,667.00
29.06.2021	JUNIPERUS	406	736,290.00
29.06.2021	COMM OF DOM TAXES	407	12,918.00
TOTAL			1,012,308.00

2.RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

DATE	DETAILS	AMOUNT
	TOTAL	-

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

DATE	DETAILS	AMOUNT
TOTAL		-

4.RECEIPT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	CHEQUE NO	AMOUNT
29/06/2021	CHEQUE DEPOSIT		43,847.00
Total			43,847.00

Personal Current Account Statement



Statement Period 01-Jun-21 to 01-Jul-21
Page Page 1 of 2

UPPER TANA NATURAL RESOURCES MNT PROJE



Branch CHUKA BRANCH
Branch Code 00011018
Contact Details
Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					
02-Jun-21	CHQ NUMBER 000391	SVR	02-Jun-21			453,379.15 CR
08-Jun-21	CHEQUE NO: 395 PENINAH GITONGA 4157114190	BPWR	08-Jun-21	39,259.00		414,120.15 CR
05-Jun-21	CHQ NUMBER 000374	SVR	15-Jun-21	20,660.00		393,460.15 CR
05-Jun-21	CHQ NUMBER 000390	SVR	15-Jun-21	30,000.00		363,460.15 CR
06-Jun-21	CHEQUE NO: 392 KRA 4157114190	BPWR	16-Jun-21	15,000.00		348,460.15 CR
02-Jun-21	Charges For P752106225965307	IBAPS_BATC	22-Jun-21	741.00		347,719.15 CR
01-Jun-21	P752106220020700 P752106225965307 01141571141901	IBAPS_BATC	22-Jun-21	300.00		347,419.15 CR
01-Jun-21	UPPERTANAP75210622 0020700				750,000.00	1,097,419.15 CR
01-Jun-21	118130184224 Richard;arunga POSAG016256 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-21		200.00	1,097,619.15 CR
01-Jun-21	118130184334 Richard;arunga POSAG016256 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-21		3,000.00	1,100,619.15 CR
01-Jun-21	118130184441 Richard;arunga POSAG016256 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-21		3,000.00	1,103,619.15 CR
01-Jun-21	118130185105 CASH-DEPOSIT; POSAG033542 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	30-Jun-21		100.00	1,103,719.15 CR
	TOTAL VALUE			105,960.00	750,000.00	



Statement Date 01-Jul-21
Statement Period 01-Jun-21 to 01-Jul-21

UPPER TANA NATURAL RESOURCES MNT PROJEC

Branch CHUKA BRANCH
Branch Code 00011018
Contact Details
Tel

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

CLEAR BALANCE AS ON 01-Jul-21
BOOK BALANCE AS ON 01-Jul-21

1,103,719.15 CR
1,103,719.15 CR
"End of Statement"

OVERDRAFT FACILITY DETAILS :

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



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch Name: CHUKA

DATE: 06/07/2021

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

(Title of Account): UPPERTANA RESOURCE MGT-SPANISH.

Account Number: 01141571141901.

In the books of this Branch as at 30TH JUNE 2021.

Amount to Kshs: 1,103,719.15 CR

Amount in words- ONE MILLION ONE HUNDRED THREE THOUSAND SEVEN
HUNDRED NINETEEN SHILLINGS CENTS FIFTEEN ONLY.

Authorized Signatory



Report of the Board of Survey on the Cash and Bank Business of **UPPER TANA NATURAL RESOURCES (SPANISH) Bank Account 01141571141901** as at the close of business on **30.06.2021**

The Board consisting of (Names and official titles)

- | | | |
|-----------------------------|--|-----------|
| 1. Mr Mohammed Bagacha Abdi | - Sub-County Director of Education | -Chairman |
| 2. Mr Martin Mutuma | -Sub County Social Development Officer | - Member |
| 3. Lydia Boore | -Sub County Probation Officer | -Member |

Assembled at the office of **The Sub-County Accountant – Meru South Sub-County** at 9.00 a.m. (time) on the **01.07.2021** and the following cash was produced.

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

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

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

The Cash Book reflected the following balance as at the close of business on the **30.06.2021**

Cash on hand	:	:	:	:	Sh	-	NIL
Bank Balance	:	:	:	:	Sh	-	<u>135,258.15</u>
							<u>135,258.15</u>

The Bank Certificate of Balance showed a sum of Shs. One Million One Hundred and three Thousand seven hundred and nineteen. Cts fifteen (Shs. 1,103,719.15) standing to the credit of the account on 30.06.2021.

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

Mohammed Bagacha Abdi

Chairman

Date: 1st July, 2021

Members of the Board

Martin Mutuma

Lydia Boore

GPK (L)

column 3: payment in bank statement not yet recorded cash book			column 4: Receipts in the cash book not yet recorded bank statement		
date	detail	amount	DATE	DETAIL	AMOUNT
				total	-
	total				

Personal Current Account Statement



UPPER TANA NAT RESOURCES MGMT PROJECT

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

Statement Period 01-Jun-21 to 01-Jul-21
Page Page 1 of 1

Branch EMBU BRANCH
Branch Code 00011023
Contact Details
Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					577,225.20 CR
03-Jun-21	INTERIM STATEMENT 4081114 UPPER TANA NAT RESOURCES M EXCISE DUTY	BPWR	03-Jun-21	100.00		577,125.20 CR
03-Jun-21	CHQ NUMBER 000141	BPWR	03-Jun-21	20.00		577,105.20 CR
14-Jun-21	Charges For P752106225965302 P752106220020700 P752106225965302 01141408111400 UPPERTANAP75210622 0020700	SVR IBAPS_BATC IBAPS_BATC	14-Jun-21 22-Jun-21 22-Jun-21	11,302.00 300.00		565,803.20 CR 565,503.20 CR
22-Jun-21					107,122.00	672,625.20 CR
	TOTAL VALUE			11,722.00	107,122.00	
CLEAR BALANCE AS ON 03-Jul-21						672,625.20 CR
BOOK BALANCE AS ON 03-Jul-21						672,625.20 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

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

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

PAYMENTS

location	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
ifc		152			107.122
					107.122
					596.22
					107.648.22
Checked  30/06/2021					
OT SURVEY					
FIDATID					
WROGE MUKHAI					
WTHHAI - MUGO					
WVHGE MUDID					

REPUBLIC OF KENYADATE: 12th July 2021

Report of the Board of Survey on the cash and bank balances of (Ministry/Department –
Upper Tana Natural (RM- Spanish Project as at the close of business on 30th June, 2021

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

1. Joseph Ndatho
2. David Njoroge Mukuha
3. Jackline Muthoni Mugo
4. Davelyne N Mundi

Assembled at the office of the District Accountant (EMBU WEST) at 10.00 a.m. (time)
on the (date) 12.07.2021 and the following cash was produced:

Notes:..... Shs:.....

Silver:..... Shs:.....

Copper:..... Shs:.....

Cheques (as per details on reverse)..... Shs:.....

Shs:.....

It was observed that cheques amounting to Shs:..... cts:.....

have been on hand for more than 14 days prior to the date of the survey.

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

The cash book reflected the following balances as at the close of business on the 30.6.2021

Cash on hand Shs:.....Nil.....

Bank balance Shs576.20

The Bank Certificate of Balance showed a sum of Shs: (in words) Six hundred seventy two thousand six hundred twenty five cts twenty

Standing to the credit of the account on 30.6.2021

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 - see overleaf)

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

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

2 Mr. Davelyne Nkunge Mundi.....

3. M/s Jackline Muthoni Mugo.....



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch Embu Date 08.7.2021

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

(Title of A/C) Upper Tana Natural (RM - Spanish project)A/C No.

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

In the books of this Branch as at 30th June 2021Amount to Kshs. 672625.20Amount in words: Six hundred and seventy two thousand
six hundred and twenty five, twenty cents.Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
EMBU BRANCHhls

Manager

Official stamp

Authorised Signatory

UPPER TANA - SPANISH

BANK RECONCILIATION

1141573167100

Station MURANG'A EAST

0.06.2021

Balance as per bank certificate

less;

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

Add;

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

Bank Balance as per Cash Book

SHS	SHS	SHS
	531,757.58	
913,212.00		
4,019.80	917,231.80	(385,474.22)
2,521.00		
416,990.00	419,511.00	419,511.00
		34,036.78

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

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

Date.....08.07.2021.....Signature.....

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

CHEQUE		PAYEE	AMOUNT
NO	DATE		SHS
287	7.5.2021	KRA	28,263.00
288	7.5.2021	Comm of In Tax	42,395.00
296	7.5.2021	KRA	2,138.00
304	9.6.2021	KRA	53,286.00
305	9.6.2021	Comm of Inc Tax	79,928.00
310	21.6.2021	Esther Maina	3,000.00
312	29.6.2021	Gad Bizira	48,892.00
313	29.6.2021	KRA	858.00
314	29.6.2021	Pefaleer	146,234.00
315	29.6.2021	KRA	2,566.00
311	30.6.2021	Astrol	30,426.00
316	30.6.2021	KRA	574.00
302	30.6.2021	KRA	1,667.00
317	30.6.2021	CPC	472,985.00
TOTAL			913,212.00

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

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

TOTAL			4,019.80
RECEIPTS IN CASH BOOK			
DATE	NO	DETAILS	
		Bank Charges	2,521.00
TOTAL			2,521.00

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

DATE	NO	DETAILS	SHS
30.6.2021			416,990.00
TOTAL			416,990.00

Date:

Report of the Board of Survey on the Cash and Bank Balances of **UPPER TANA SPANISH A/C**
1141573167100 - MURANG'A EAST as at the close of business on **30th June 2021**

The Board, consisting of – (Names and official titles)
 -Leonard Mugiira Munene - Chairman
 -Antony Nderitu Wagura - Member

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

At **09.00 am** (time) on the **1st July 2021**

and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2021

Cash on hand	sh -NIL
Bank Balance	sh <u>34036.80</u>
TOTAL	sh <u>34036.80</u>

The Bank Certificate of Balance showed a sum of Sh. Five hundred and thirty one thousands seven hundred fifty seven and fifty eight.(Sh 531757cts.58)
 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.

Leonard Mugiira Munene

Chairman

Date: 1/7/2021

Antony Nderitu Wagura
 Members of the Board

Personal Current Account Statement



Statement Date 02-Jul-21
Statement Period 01-Jun-21 to 02-Jul-21

UPPER TANA NATURAL RES MGT PROJECT SPANI

Branch MURANGA BRANCH
Branch Code 00011026
Contact Details
Tel

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

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					3,386,324.58 CR
07-Jun-21	1 BOOK OF 100 LEAVES	SVR	07-Jun-21	250.00		3,386,074.58 CR
07-Jun-21	1 BOOK OF 100 LEAVES	SVR	07-Jun-21	1,500.00		3,384,574.58 CR
07-Jun-21	1 BOOK OF 100 LEAVES	SVR	07-Jun-21	300.00		3,384,274.58 CR
10-Jun-21	CHEQUE NO: 299 JAMES F K MAINA 4157316710	BPWR	10-Jun-21	38,080.00		3,346,194.58 CR
11-Jun-21	KOBLKENXDMM KIBETU GENERAL BUILDERS /1125295376	BPWR	11-Jun-21	2,648,304.00		697,890.58 CR
11-Jun-21	COMM_32 SWIFT	BPWR	11-Jun-21	500.00		697,390.58 CR
11-Jun-21	EXCISE DUTY	BPWR	11-Jun-21	100.00		697,290.58 CR
15-Jun-21	CHEQUE NO: 308 JOEL MBOGO 4157316710	BPWR	15-Jun-21	16,000.00		681,290.58 CR
17-Jun-21	CHEQUE NO: 306 JOIN WAIRIA 4157316710	BPWR	17-Jun-21	12,500.00		668,790.58 CR
17-Jun-21	CHEQUE NO: 307 CHARLES KABUGU 4157316710	BPWR	17-Jun-21	9,500.00		659,290.58 CR
18-Jun-21	CHEQUE NO: 309 JAMES F K MAINA 4157316710	BPWR	18-Jun-21	39,200.00		620,090.58 CR
21-Jun-21	CHQ NUMBER 000301	SVR	21-Jun-21	88,333.00		531,757.58 CR
	TOTAL VALUE			2,854,567.00		
CLEAR BALANCE AS ON 02-Jul-21						531,757.58 CR
BOOK BALANCE AS ON 02-Jul-21						"End of Statement"

OVERDRAFT FACILITY DETAILS :

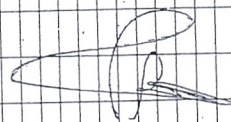
Overdraft Limit KES 0.00
Overdraft Review Date 16-Apr-15

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

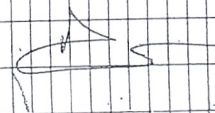
SPANISH PAYMENTS

51, F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cis.	Sh.	cis.	Sh.	cis.
11/1/01	649 - John M. Warrig		2220101	136	306					12500	
	650 - Charles Gabigu			137	307					9500	
	Joel M. Warrig Inc.	Chg.	Contr	308						16000	
	659 - JFK Mailing Proj. Card		2110504	138	309					29200	
	671 - Esther W. Maina		2210801	139	310					3000	
11/22/01	686 - Joel M. Warrig		2210101	140				16000			
10/6/01	740 - Gaelbina Investment Ltd		2211102	141	312	49,750		49,750		18,892	
	KRA		11	11	313			18,892		858	
	719 - Peugeot Peugeot Motor dealers		2230101	142	314	148,850		148,850		14,623	
	KRA		11	11	315			2566		2566	
	ASW Plumbum Ltd		2211201	143	311	31,000				3042	
	CRA			143	316					574	
	Re Con									309750	
	Cash Bank - 557021.80									90031.80	
	Rev. Rev - 34422.00							16000		399781.80	
	Rev Rev - 4160.00					507021.80				NIL	
	Rev 306 - 309750							16000		507021.80	
	Less: Retention - 472985									507021.80	
	Gr. Bal - 11845.80										
	AT&T Funding 7832.83										
	AT&T Underasked 300.00										
	Total funding 7832.83										
30/6/01	Convey. Project Coordinator (Retention)					374036.80				472985	
										34536.80	
										374036.80	
										507021.80	



CHAIRMAN



MEMBER

FORM No. A 51



CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch MURANG'A Date 16/08/2021

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

(Title of A/C) UPPER TANA NATURAL RES MGT PROJECT SPANISH TRUST FUND

A/C No.

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

In the books of this Branch as at 30/06/2021

Amount to Kshs. 531,757.58

Amount in words: FIVE HUNDRED AND THIRTY ONE

THOUSAND SEVEN HUNDRED AND FIFTY SEVEN

AND FIFTY EIGHT CENTS

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

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

REPUBLIC OF KENYA

BANK RECONCILIATION

As at.....30.6.2021 Station.....IMENTI NORTH

A/c No.11418943001 Upper Tana (Spanish)

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			2,118,599.97
Less			
1.Payments in Cash Book not yet recorded in the Bank Statement (unpresented cheques)			2,118,850.00
2.Receipts in Bank Statement not yet recorded in Cash Book			nil
Add			
3.Payments in Bank Statement not yet recorded in Cash Book			300.00
4.Receipts in Cash Book not yet recorded in Bank Statement			nil
Bank Balance as per Cash Book			49.97

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

Signature

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

5/7/21
Date

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	CHEQ. NO.	DETAILS	AMOUNT
18.6.2021	140	Silverspread service station	58,889.00
"	141	Comm of Domestic Taxes	1,111.00
22.6.2021	142	Juniperus C. Ltd	1,472,880.00
"	143	Comm of Domestic Taxes	25,840.00
"	144	Silverspread service station	78,509.00
"	145	Comm of Domestic Taxes	1,481.00
"	146	NSCA	480,140.00
			2,118,850.00

PAYMENT IN THE BANK STAMENT NOT YET RECORDED IN THE CASHBOOK

DATE	DETAILS	AMOUNT
30.6.2021	Bank Commission	300.00
		300.00


CO-OPERATIVE BANK
 We are you

CERTIFICATE OF BALANCE

Branch.....MERU..... Date.....15.11.2021.....

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

(Title of A/C) ..MERU Local Authority Reserve Management Office

 A/C No.

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

In the books of this Branch as at30/01/2021.....

Amount to Kshs.....2118599.92.....

Amount in words: Two million, one hundred eighty nine

thousand, five hundred ninety nine, only

Ninety seven only

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

 Authorised Signatory
 Service Manager

PAYMENTS

25

FO 26 (Small)

Date	To Whom Paid	Description of Payment	Amount	Voucher No.	Cheque No.	Rs.	Paise	Rs.	Paise
	David Mbadia	110200003-2210801	002	031		2204750=			
	"	" 2210703	002	032		22750=			
	"	" 2211103	00-	033		34125=			
	"	" 2210201	002	034		3750=			
	"	" 2210704	002	035		45000=			
	"	" 2210710	001	036		617700=			
	Kenneth Muthuri	" 2210710	002	037		50000=			
	"	" 2210710	001	038		297500=			
	"	" 2210704	002	039		20000=			
	"	" 2210801	001	040		20000=			
	"	" 2210703	003	041		20000=			
	Christopher Karula	" 2210703	004	042		20000=			
	"	" 2210701	001	043		500000=			
	"	" 2210801	002	044		200000=			
	"	" 2210704	001	045		200000=			
	"	" 2210701	001	046		247500=			
	Kenneth Muthuri	" 2210710	003	047		10000=			
	Grant Sub Country Accountant	CFOU	0146					480140=	
	Joseph Muriyeh	110200003-2210712	001	048		810000=			
	"	" 2210704	005	049		180000=			
	"	" 2211201	004	050		250000=			
	"	" 2210303	003	051		245800=			
	"	" 2210301	002	052		774000=			
	"	" 2211102	006	053		600000=			
	"	" 2210201	007	054		1940=			
						2317215=		480140=	
						4112=		49.97=	
						2317215=		480189.97=	

BOARD OF SURVEY COMMITTEE 2020-2021

- ① Louis Wanyama
- ② JOSEPH K. MURIEL
- ③ Fabian M. Muriyeh

