

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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**THE AUDITOR-GENERAL**

**ON**

**SC REPORTING TOOLKIT PROJECT**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**MINISTRY OF ENVIRONMENT,  
CLIMATE CHANGE AND FORESTRY**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**MACHAKOS HUB.**

27 SEP 2024

**RECEIVED**

**PROJECT NAME: SC REPORTING TOOLKIT PROJECT**

**IMPLEMENTING ENTITY: MINISTRY OF ENVIRONMENT, CLIMATE CHANGE  
AND FORESTRY**

**PROJECT GRANT NUMBER: S1-32GFL-00632**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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



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## **1.Acronyms and Glossary of Terms**

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.
MEAS	Multi-Lateral Environmental Agreements

## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is Stockholm Convention (SC) Reporting Toolkit Project.

#### **Objective**

The key objective of the project is help Kenya improve on reporting and transmission of information under article 7 and article 15 of the Stockholm Convention.

#### **Address**

The project headquarters offices are Nairobi, Kenya.

The address of its registered office is:

Ministry of Environment, climate change and Forestry.

NHIF Building, 12<sup>th</sup> Floor, Ragati Road.

P.O Box 30126-00100

Nairobi, Kenya

The project does not have any other officers/branches.

**Contacts:** The following are the project contacts

Telephone: +254-20-2730808/9

E-mail: [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)

Website: [environment.go.ke](http://environment.go.ke)

**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	12.01.2022
Project End Date:	30.06.2023
Project Manager:	Linda Kosgei
Project Sponsor:	UNEP

**2.3 Project Overview**

Line Ministry/State Department of the project	State Department for Environment and Climate Change
Project number	<b>S1-32GFL-00632</b>
Strategic goals of the project	The strategic goals of the project are as follows: (i) Improve reporting under article 7 of the Stockholm Convention (ii) Improve reporting under article 7 of the Stockholm Convention
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Introduction of the new reporting platform (electronic reporting toolkit)
Other important background information of the project	The project aims to close the reporting gaps that are a result of the old reporting system which is complex.
Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: (i) Kenya's reporting obligation under Article 7 and the Stockholm Convention.
Project duration	The project was supposed to be implemented over a period of six months but due to delays it was extended to one year.

**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

The following are the bankers for the project:

- (i) Central Bank of Kenya

**2.5 Independent Auditor**

The project is audited by the Auditor General, Office of the Auditor General.

**2.6 Roles and Responsibilities**

List the different people who are working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Eng. Festus Ng'eno	Principal Secretary	Doctor of philosophy in Environmental and Biosystems engineering	Accounting Officer
Linda Kosgei	Head MEAS	Masters in Environmental law	Project Coordinator
Francis Kihumba	National Expert	Msc. Chemistry	Project Lead Expert
Brian Kigame	ICT expert	BSc. Information Technology	Project ICT expert
Edward Njuguna	Project Assistant	BSc. Environmental Planning and Management	Project Assistant



**2.7 Funding summary**

The Project was for a duration of one year from June 2022 to June 2023 with an approved budget of US\$ 112,000 equivalent to Kshs 12,880,000. Dollar rate is 115 as highlighted in the table below:

**Project information and overall performance (continued)**

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
	112,000	12,880,000	98,350	12,769,225	13650	-
UNEP						
<b>TOTAL</b>	<b>112,000</b>	<b>12,880,000</b>	<b>98,350</b>	<b>12,769,225</b>	<b>13650</b>	<b>-</b>
<b>(ii) Counterpart funds</b>						
Government of Kenya						
<b>Total</b>	<b>112,000</b>	<b>12,880,000</b>	<b>98,350</b>	<b>12,769,225</b>	<b>13650</b>	<b>-</b>

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date (30th June 2024)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')- (B')</i>
<b>(i) Grant</b>						
UNEP	98,350	12,769,225	98,350	12,293,892	-	475,332
<b>TOTAL</b>	<b>98,350</b>	<b>12,769,225</b>	<b>98,350</b>	<b>12,293,892</b>	<b>-</b>	<b>475,332</b>
<b>(i) Counterpart funds</b>						
Government of Kenya	-	-	-	-	-	-
<b>Total</b>	<b>98,350</b>	<b>12,769,225</b>	<b>98,350</b>	<b>12,293,892</b>	<b>-</b>	<b>475,332</b>

## Project information and overall performance (continued)

### 2.8 Summary of Overall Project Performance:

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

The project faced challenges that delayed its implementation and was thus extended for six months. The project was able to meet all the project objectives within the given timeline.

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

The project achieved all the project outputs which included;

- Compilation of a national gap analysis report
- Compilation of national POPs data report
- Testing of the new electronic reporting toolkit

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

The absorption rate for project was 100%. All the project funds were utilised by the project activities.

#### iii) List the implementation challenges

There was a delay in reviewing and signing the project financing agreement as well as opening of the project special deposit account.

### 2.9 Summary of Project Compliance:

The project did not have any incidence of non-compliance.

### **3. Statement of Performance against Project's Predetermined Objectives**

#### **Introduction**

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

The key development objectives of the *project's agreement/ plan* are to:

- a) Improve on the national reporting and transmission of information under article 7 (national implementation plans) and article 15 (national reporting) under the Stockholm Convention.

#### **Progress on attainment of strategic development objectives**

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

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
<b>SC Reporting Toolkit Project</b>	To improve on national reporting under articles 7 and 15 of the Stockholm Convention	Improved reporting and transmission of information under articles 7 and 15 of the Convention.	Capacity to report and transmit information using the new electronic reporting toolkit	<p>The project trained 15 stakeholders on collection of data for reporting under articles 7 and 15 of the Convention.</p> <p>The Stakeholder were also trained on how to transmit information using the new electronic reporting toolkit. 1</p>

## **4. Environmental and Sustainability reporting**

### **1. Sustainability strategy and profile**

The overall objective of the project is to improve Kenya's compliance with article 7 and 15 of the Stockholm Convention. The transmission of information under these articles will help determine priorities areas in regard to protection of human health and the environment from chemicals categorised as persistent organic pollutants (POPs).

### **2. Environmental performance**

Implementation of the SC Reporting Toolkit Project will reduce the environmental risks posed by chemicals through promotion of sound chemicals management and chemicals waste management. This will in turn protect the environmental resources including water resources, soil, air and biodiversity and contribute to environmental sustainability and performance.

### **3. Employee welfare**

The experts that were involved in the coordination and implementation of the project were appointed based on their competencies. Moreover, the project was implemented by using a stakeholder approach that ensure all relevant stakeholders were involved. The Ministry of Environment, Climate Change and Forestry is fully compliant with the Occupational Health and Safety Regulations.

### **4. Market place practice**

#### **a) Responsible Supply chain and supplier relations-**

The project has always maintained good business practices, treated suppliers responsibly and has honoured all contract and respected payment practices.

#### **b) Responsible ethical practices**

The SC Toolkit Project has always aligned itself to the Ministry's core ethical values which include honesty, integrity, human dignity, equity and embracing a participatory approach.

#### **c) Regulatory impact assessment**

The Project aims to ensure every Kenyan enjoys their constitutional right of enjoying a clean and healthy environment

### **5. Community Engagements**

The project has trained stakeholder on collection of data to determine intervention areas.

## 5. Statement of Project Management responsibilities

The *Principal Secretary* State Department for Environment and Climate Change and the *Project Coordinator* for *SC Reporting Toolkit project (Ag. Director MEAs)* 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, 2024.

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* State Department for Environment and Climate Change and the *Project Coordinator* for *SC Reporting Toolkit 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* State Department for Environment and Climate Change the *Project Coordinator* for *SC Reporting Toolkit 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, 2024, and of the Project's financial position as at that date. The *Principal Secretary* and the *Project Coordinator* for the 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.

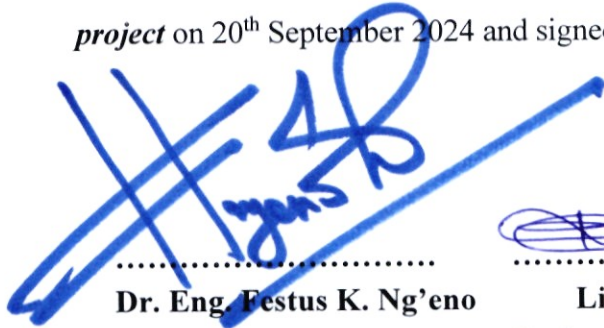
The *Principal Secretary* State Department for Environment and Climate Change and the *Project Coordinator* for *SC Reporting Toolkit project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants,



and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

The Project financial statements were approved by the *Principal Secretary* State Department for Environment and Climate Change and the *Project Coordinator* for SC Reporting Toolkit *project* on 20<sup>th</sup> September 2024 and signed by:



.....  
**Dr. Eng. Festus K. Ng'eno**  
**Principal Secretary**



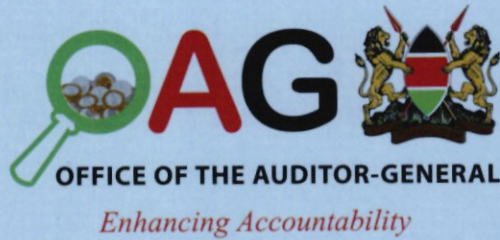
.....  
**Linda Kosgei**  
**Project Coordinator**



.....  
**Anne Nderitu**  
**Project Accountant**  
**ICPAK Member No:**  
**20372**

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON SC REPORTING TOOLKIT PROJECT FOR THE YEAR ENDED 30 JUNE, 2024 – MINISTRY OF ENVIRONMENT, CLIMATE CHANGE AND FORESTRY

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### 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of SC Reporting Tool Kit Project set out on pages 1 to 39, which comprise of the statement of financial assets as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of SC Reporting Tool Kit Project as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No. S1-32GFL-00632 dated 7 January, 2022 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Information**

Management is responsible for the other information set out on page v to xvi which comprise of Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit on SC Reporting Tool Kit Project financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by United Nations Environment Programme, 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 it 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL


Nairobi


22 October 2024

## 7. Statement of Receipts and Payments for the year ended 30th June 2024.

	Note	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	Cumulative to-date (From inception)
		<i>FY 2023-2024</i>			<i>FY 2022-2023</i>			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Receipts</b>								
Transfer from Government entities	1	-	-	-				
Proceeds from domestic and foreign grants	2				12,769,225	-	12,769,225	12,769,225
Loan from external development partners	3	-	-	-				
Miscellaneous receipts	4	-	-	-				
<b>Total receipts</b>					<b>12,769,225</b>		<b>12,769,225</b>	<b>12,769,225</b>
<b>Payments</b>								
Compensation to employees	5	-	-	-	2,157,767	-	2,157,767	2,157,767
Purchase of goods and services	6	-	-	-	10,136,126	-	10,136,126	10,136,126
Social security benefits	7							
Acquisition of non-financial assets	8							

	Note	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	Cumulative to-date (From inception)
Transfers to other government entities (Exchequer Account)	9	475,332	-	475,332				
Other grants and transfers /payments	10	-	-	-	-	-	-	-
<b>Total payments</b>		475,332	-	475,332	<b>12,293,893</b>	-	<b>12,293,893</b>	<b>12,293,893</b>
<b>Surplus/ (deficit)</b>		<b>(475,332)</b>		<b>(475,332)</b>	<b>475,332</b>	-	<b>475,332</b>	

  
 .....  
**Dr. Eng. Festus K. Ng'eno**  
 Principal Secretary

  
 .....  
**Linda Kosgei**  
 Project Coordinator

  
 .....  
**Anne Nderitu**  
 Project Accountant  
 ICPAK Member No: 20372



**8. Statement of Financial Assets as at 30<sup>th</sup> June 2024**

Description	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	-	475,332
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
<b>Total Cash and Cash equivalents</b>			<b>475,332</b>
Imprests and Advances	12	-	
<b>Total Financial Assets</b>			<b>475,332</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13	-	-
<b>Net Assets</b>			<b>475,332</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	-	-
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year			475,332
<b>Net Financial Position</b>			<b>475,332</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20th September 2024 and signed by:

.....  
**Dr. Eng. Festus K. Ng'eno**  
 Principal Secretary

.....  
**Linda Kosgei**  
 Project Coordinator

.....  
**Anne Nderitu**  
 Project Accountant  
 ICPAK Member No:20372

**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2024**

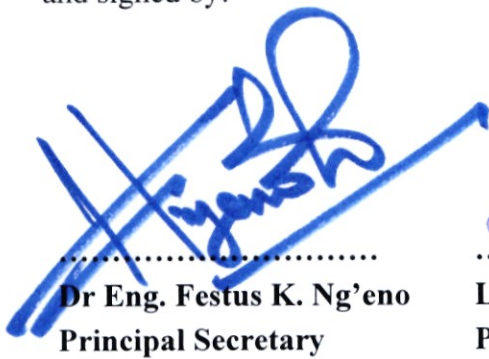
Description	Notes	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	-	12,769,225
Miscellaneous receipts	4	-	-
<b>Total receipts</b>		-	<b>12,769,225</b>
<b>Payments</b>			
Compensation of employees	5	-	2,157,766
Purchase of goods and services	6	-	10,136,126
Social security benefits	7	-	-
Transfers to other government entities	9	475,332	-
Other grants and transfers	10	-	-
<b>Total Payments</b>		<b>475,332</b>	<b>12,293,892</b>
<b>Net receipts/(payments)</b>		<b>(475,332)</b>	-
<b>Adjustments during the year</b>			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
<b>Net cash flow from operating activities</b>		-	475,332
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	-	-
<b>Net cash flows from investing activities</b>		-	475,332
<b>Cash flow from financing activities</b>			

**SC Reporting Toolkit Project**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Description	Notes	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Proceeds from foreign borrowings	3	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(475,332)	475,332
<b>Cash and cash equivalent at beginning of the year</b>	<b>11</b>	475,332	-
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	-	<b>475,332</b>

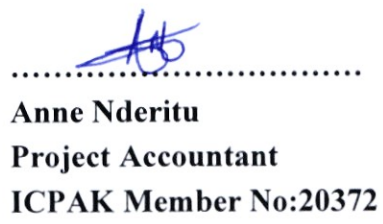
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **20<sup>th</sup> September 2024** and signed by:



.....  
**Dr Eng. Festus K. Ng'eno**  
Principal Secretary



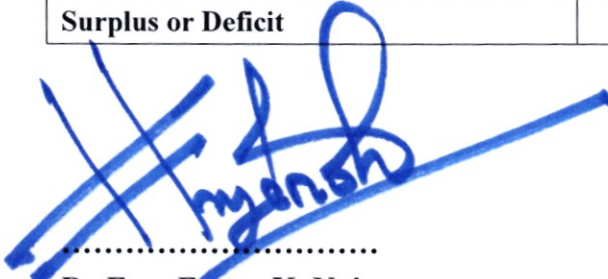
.....  
**Linda Kosgei**  
Project Coordinator





.....  
**Anne Nderitu**  
Project Accountant  
ICPAK Member No:20372

**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2024**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>Total Receipts</b>						
<b>Payments</b>						
Compensation to employees	-	-	-	-	-	-
Purchase of goods and services	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
<b>Total Payments</b>	-	-	-	-	-	-
<b>Surplus or Deficit</b>	-	-	-	-	-	-

  
 .....  
**Dr Eng. Festus K. Ng'eno**  
**Principal Secretary**

  
 .....  
**Linda Kosgei**  
**Project Coordinator**

  
 .....  
**Anne Nderitu**  
**Project Accountant**  
**ICPAK Member No: 20372**

## **11. Significant Accounting Policies**

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

### **a) 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.

### **b) Reporting entity**

The financial statements are for Toolkit project under the State Department of Environment and Climate Change . The financial statements are for the reporting entity Toolkit as required by Section 81 of the PFM Act, 2012 .

### **c) 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.

### **d) Recognition of receipts**

Toolkit project recognises all receipts from the various sources when the event occurs, and the related cash has been received.

#### **i) Transfers from the Exchequer**

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

**Significant Accounting Policies (continued)**

**ii) External Assistance**

External assistance is monies 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 at the time associated cash is received.

**iv) Donations and grants**

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

**v) Proceeds from borrowing.**

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

**vi) Undrawn external assistance**

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

**e) Recognition of payments**

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

**Significant Accounting Policies (continued)**

**i) Compensation to 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 incur and paid for.

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

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

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**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.

**Significant Accounting Policies (Continued)**

**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.

**h) 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.

**i) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorized 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.

**j) 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



**Significant Accounting Policies (Continued)**

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 6** of this financial statement is a register of the contingent liabilities in the year

**k) Contingent Assets**

*Toolkit Project* 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.

**l) Pending bills**

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

**m) 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

**Significant Accounting Policies (Continued)**

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 recognized 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.

**n) 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.

**o) 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.

**p) 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.

**q) 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, 2024.

**r) Prior period adjustments**

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

## 12. Notes to the Financial Statements

### 1. Transfers from Government entities

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

Description	FY 2023-2024	FY 2022-2023	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through State Department of Environment and Climate Change</i>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
<b>Total (See Annex 3)</b>	-	-	-
<i>Other transfers from government entities</i>			
Ministry xx	-	-	-
Ministry xy	-	-	-
Project zz	-	-	-
Agency xx	-	-	-
Total	-	-	-
Appropriations-in-Aid	-	-	-
<b>Total</b>	-	-	-

## Notes to the Financial Statements (Continued)

## 2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	FY 2023-2024						FY 2022-2023	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Bilateral Donors (Foreign Governments)							-	
UNEP	-		-	-	-		6,827,520	6,827,520
UNEP	-		-	-	-	-	5,941,705	5,941,705
Grants Received from Multilateral Donors (International Organizations)	-		-	-	-	-		
Insert name of international organization	-		-	-	-	-		
Grants Received from Local Individuals and organizations	-		-	-	-	-		
Insert name of individual or local organization	-		-	-	-	-		
<b>Total</b>	-		-	-	-	-	<b>12,769,225</b>	<b>12,769,225</b>

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2024, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description  Name of Donor	FY 2023-2024					FY 2022-2023	Cumulative to date
	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		(Insert currency)	Kshs	Kshs	Kshs	Kshs	Kshs
Loans received from bilateral Donors (Foreign Governments)							
Insert name of foreign Government							
Insert name of foreign Government							
Loans received from Multilateral Donors (International Organizations)							
Insert name of international organization							
Insert name of international organization							
<b>Total</b>							

**Notes to the Financial Statements (Continued)**

**4. Miscellaneous receipts**

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income					
Sales of goods and services					
Administrative fees and charges					
Fines, penalties, and forfeitures					
Voluntary transfers other than grants					
Other receipts not classified elsewhere*					
<b>Total</b>					

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
-					
Basic salaries of permanent employees	-	-	-	2,157,767	2,157,767
Basic wages of temporary employees	-	-	-	-	-
Personal allowances paid as part of salary	-	-	-	-	-
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
<b>Total</b>	-			<b>2,157,767</b>	<b>2,157,767</b>

## Notes to the Financial Statements (Continued)

## 6. Purchase of Goods and Services

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	-	-
Communication, supplies and services	-	-	-	-	-
Domestic travel and subsistence	-	-	-	7,033,580	7,033,580
Foreign travel and subsistence	-	-	-	2,316,089	2,316,089
Printing, advertising, and information supplies	-	-	-	180,757	180,757
Rentals of produced assets	-	-	-	-	-
Training payments	-	-	-	-	-
Hospitality supplies and services	-	-	-	605,700	605,700
Insurance costs	-	-	-	-	-
Specialized materials and services	-	-	-	-	-
Other operating payments	-	-	-	-	-
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-
Routine maintenance- other assets	-	-	-	-	-
Exchange rate losses/gains (net)	-	-	-	-	-
<b>Total</b>		-		<b>10,136,126</b>	<b>10,136,126</b>



**Notes to the Financial Statements (Continued)**

**7. Social Security Benefits**

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

## Notes to the Financial Statements (Continued)

## 8. Acquisition of Non-Financial Assets

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-
Construction of roads	-	-	-	-	-
Construction of civil works	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	-	-
Purchase of specialised plant, equipment and machinery	-	-	-	-	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-
Research, studies, project preparation, design & supervision	-	-	-	-	-
Rehabilitation of civil works	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2023, we transferred funds to reporting government entities as shown below:

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
Transfers to National Government entities					
Ministry (The National treasury- Exchequer Account)	475,332	-	-	-	475,332
Project XYZ	-	-	-	-	-
	-	-	-	-	-
Transfers to County Governments					
County ABC	-	-	-	-	-
County XYZ	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	475,332	-	-	-	475,332

*The balance of Kshs 475,332 in the project account was transferred to the National treasury- Exchequer Account in the financial year 2023-2024.*

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g. schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Bank accounts (Note 11A)	-	475,332
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
<b>Total</b>	-	<b>475,332</b>

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

11. A Bank Accounts

Project Bank Accounts

Details	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others ( <i>specify</i> )	-	-
Total Foreign Currency balances	-	-
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No1000561165]	-	475,332
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others ( <i>specify</i> )	-	-
Total local currency balances	-	<b>475,332</b>
Total bank account balances	-	<b>475,332</b>

**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2024 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

**Special Deposit Accounts Movement Schedule**

Description	FY 2023-2024	FY 2022-2023
	Usd	Usd
<b>(i) A/C Name [A/c No.....]</b>		
Opening balance	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	-	-
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	-	-
<b>(ii) A/c Name [A/c No 1000561253]</b>	-	13,650
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	-	-
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	-	<b>13,650</b>

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations ( <i>specify</i> )	-	-
<b>Total cash in hand balances</b>	-	-

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

12. Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
<b>Total</b>	-	-



*SC Reporting Toolkit Project  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Notes to the Financial Statements (Continued)**

**12A: Breakdown of Imprests and Advances**

<b>Name of Officer or Institution</b>	<b>Amount Taken</b>	<b>Due Date of Surrender</b>	<b>Amount Surrendered</b>	<b>Balance FY 2023-2024</b>	<b>Balance FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Officer 1</i>	-	-	-	-	-
<i>Officer 2</i>	-	-	-	-	-
<i>Officer 3</i>	-	-	-	-	-
<i>Officer 4</i>	-	-	-	-	-
<i>Officer 5</i>	-	-	-	-	-
<i>Programme 1</i>	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**13. Deposits and Retention Monies**

<b>Description</b>	<b>FY 2023-2024</b>		<b>FY 2022-2023</b>	
	<b>Kshs</b>		<b>Kshs</b>	
Retention	-		-	
Deposits	-		-	
<b>Total</b>	-		-	
<b>Ageing analysis:</b>	<b>FY 2023-2024</b>	<b>% of the Total</b>	<b>FY2022-2023</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	475,332	475,332
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Deposits and retention	-	-
<b>Total</b>	<b>475,332</b>	<b>475,332</b>

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f FY2022-2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

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

16. Changes in Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2023	-	-
Closing account receivables as at 30 <sup>th</sup> June 2024	-	-
<b>Change in Imprests and advances</b>	-	-

17. Changes in Accounts Deposits and Retention

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Deposit and Retentions as at 1 <sup>st</sup> July 2023	-	-
Closing accounts payables as at 30 <sup>th</sup> June 2024	-	-
<b>Changes in deposit and retention</b>	-	-

**SC Reporting Toolkit Project****Annual Report and Financial Statements for the financial year ended June 30, 2024****Other Important Disclosures****1. Pending Accounts Payable (See Annex 4a)**

	<b>Balance b/f from Comparative FY</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f For FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
<b>Total</b>	-	-	-	-

**2. Pending Staff Payables (See Annex 4b)**

	<b>Balance b/f from Comparative FY</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for FY 2022-2023</b>
<b>Description</b>				
Senior management	-	-	-	-
Middle management	-	-	-	-
Union employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	-	-	-	-

**3. Other Pending Payables (See Annex 4c)**

	<b>Balance b/f from Comparative FY</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

*SC Reporting Toolkit Project  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Other Important Disclosures (Continued)**

**4. External Assistance**

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as grants	-	12,769,225
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	<b>12,769,225</b>

*a). External assistance relating loans and grants*

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans	-	-
External assistance received as grants	-	12,769,225
<b>Total</b>	-	<b>12,769,225</b>

*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2023-2024</b>	<b>FY2022-2023</b>
<b>Description</b>		<b>Usd</b>	<b>Usd</b>
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	13,650
<b>Total</b>		-	<b>13,650</b>

*SC Reporting Toolkit Project*

*Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Other Important Disclosures (Continued)**

*c) Classes of providers of external assistance*

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*d. Non-monetary external assistance*

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**Other Important Disclosures (Continued)**

*e Purpose and use of external assistance*

<b>Payments made by third parties</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government entities	-	-
Other grants and transfers	-	-
Social Security benefits	-	-
Acquisition of assets	-	-
Finance Costs including loan interest	-	-
Repayment of principal on domestic and foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	-	-

*SC Reporting Toolkit Project*

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

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

Other Important Disclosures (Continued)

5. Payments by Third Party on Behalf of the Project

5.1 Classification by Source

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

5.2 Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
<b>Total</b>	-	-



**Other Important Disclosures (Continued)**

**6. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

**Related party transactions:**

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director	-	-
Key Management Compensation others (specify)	-	-
<b>Total Compensation to Key Management</b>	-	-
<b>Transfers to related parties</b>		
Transfers to other government entities	-	-
<b>Total Transfers to related parties</b>	-	-
<b>Transfers from related parties</b>		
Transfers from the Ministry/ department	-	-
Payments made on behalf of the project by other govt. entities	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	-	-

**7. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case xxx against the project	-	-
Bank guarantees in favour of other govt. entities	-	-
Contingent liabilities arising from PPPs/ donor agreements	-	-
<b>Total</b>	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)13. Annexes

Annexes

1. Prior Year Auditor-General's Recommendation

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>1. Inaccuracy of Cash Balances</b>                      The statement of financial assets and as disclosed in Note 11.A to the financial statements reflects bank balance of Kshs 475,332. However, the statement receipts and payments on proceeds from domestic and foreign grants excluded a balance of USD 13,650 held in donor special account.</p> <p>In the circumstances, accuracy and completeness of cash and cash equivalents balance of Kshs 475,332 could not be confirmed.</p> <p><b>2.Un-supported recruitment process.</b>                      The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects expenditure of Kshs 2.157.767 on compensation of employees. Review of human resource records revealed that the positions of technical expert</p>	<p>The financial statement has disclosed 13,650 US dollar as an undrawn balance. The US dollar account is held by The National Treasury, Resource Mobilization Department and therefore cannot be included in the project financial statement.</p> <p>The SC Toolkit Project was a complimentary project to enhance national reporting under the Stockholm Convention and to advance some already existing projects. The project was scheduled to be implemented over six months but there was a delay in commencement. The delay was occasioned by a delay in signing of the financing agreement. Therefore, to avoid further delay, the project invited experts from existing projects to support its implementation pending regularization. Once the necessary approvals were obtained from the Accounting Office, the two consultants were engaged. All approvals and qualifications are attached. Since the experts were already providing support to the Project and were already engaged in</p>		

**SC Reporting Toolkit Project**

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	<p>and National consultant were not advertised, candidates not shortlisted and interviewed for the post. In addition, an ICT intern was recruited instead of a National IT consultant as per the financing agreement between the donor and the ministry which required the implementing agency a national IT consultant as part of the factors for eligibility. Further, qualification of the technical expert and intern could not be verified since their personal files lacked requisite documentations including national identification cards, professional and academic certificates.</p> <p>In the circumstances, Management was in breach of the law.</p> <p><b>3. Purchase of Goods and Services.</b></p> <p>The statement of receipts and payments and disclosed in Note 6 to the financial statements reflects expenditure of Kshs 10,136,126 on purchase of goods and services however the following anomalies were observed.</p> <p><b>i. In-eligible Expenditure.</b></p> <p>Included in the amount is Kshs 2,316,089 incurred by two {2}</p>	<p>related projects with the Ministry, it was deemed to be an internal advert hence the advertisements were not published.</p> <p>The project supported two officers to participate in a side event in Geneva, Switzerland that Kenya was presenting on progress made on the project. The support amounted to Kshs, 2,316,089 as expenditure in foreign trip.</p>		
--	---	---	--	--

officers on foreign travel. It was however noted that the expenditure related to integrated Health and environment Observatories and legal and institutional strengthening to the Sound Management of Chemical in Africa {CHEMOBS} and strengthen National institutions to Enhance Minamata and the Saicm = Strategic Approach to InterNational Chemicals management {SAICM} projects as per the approvals for foreign trips of 5 April, 2023.

In the circumstances, management was in breach of the law and the expenditure of Kshs 2,316,089 was ineligible.

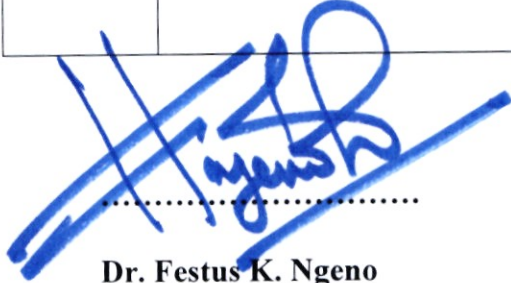
**ii. Irregularities in procurement of Laptops computers and Date tablets.**

Review of procurement revealed that the project procured four (4) laptops and two (2) tablets worth Kshs 2,240,000. However, procurement documents including quotations to various firms, opening and ad-hoc evaluation committee minutes were not provided for audit verification.

The procurement of the laptop computers and data tablets was done in compliance with the Public Procurement and Assets Disposal Act, 2015. All the necessary procurement documents for the purchase of the laptops have been attached for your review.

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	In the circumstances, Management was in breach of the law.			
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**Dr. Festus K. Ngeno**  
**Principal Secretary**



**Linda Kosgei**  
**Project Coordinator**

*SC Reporting Toolkit Project  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	-	-	-	-	-
Proceeds from domestic and foreign grants	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
<b>Total Receipts</b>	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-
Compensation of employees	-	-	-	-	-
Purchase of goods and services	-	-	-	-	-
Social security benefits					
Acquisition of non-financial assets	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-

Annex 3: Reconciliation of inter-entity transfers

Project Name:			
<b>Break down of transfers from the State Department of Environment and Climate Change</b>			
<b>a.</b>	<b>Government Counterpart funding</b>		
	Bank Statement Date	Amount (Kshs)	
	20/12/2022	6,827,520	FY 2022/2023
	2/06/2023	5,941,705	
		-	
	<b>Total</b>	-	
<b>B.</b>	<b>Direct payments</b>		
	Bank Statement Date	Amount (Kshs)	
		-	
	<b>Total</b>	-	
<b>C.</b>	<b>Others</b>		
	Bank Statement Date	Amount (Kshs)	
		-	
		-	
	<b>Total</b>	-	
	<b>Total (A+B+C)</b>	<b>12,769,225</b>	

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

Project Coordinator  
Toolkit

Sign 

Head of Accounting Unit  
State Department of Environment and Climate Change

Sign 

*SC Reporting Toolkit Project  
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**Annex 4a: Analysis of Pending Bills**

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance FY2023/2024	Outstanding Balance FY2022/2023	Comments
		<b>a</b>	<b>b</b>	<b>c=a-b</b>		
Construction of buildings						
1.						
2.						
<b>Sub-Total</b>						
Construction of civil works						
3.						
4.						
<b>Sub-Total</b>						
Supply of goods						
5.						
6.						
<b>Sub-Total</b>						
Supply of services						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



SC Reporting Toolkit Project

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Annex 4b: Analysis of Pending: Staff Bills

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY2023/2024	Outstanding Balance FY2022/2023	Comments
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.						238,817	
6.						63,416	
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>						<b>302,233</b>	

Note: The staff payables were paid in 2023/2024.

*SC Reporting Toolkit Project  
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**Annex 4c: Analysis of other Pending Payables**

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY2023/2024	Outstanding Balance FY2022/2023	Comments
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

*SC Reporting Toolkit Project  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Annex 5: Summary of Fixed Assets Register**

Asset class	Opening Cost (KShs) 20xx/xx (a)	Donations in form of assets (KShs) 20xx/xx (b)	*Purchases/ Additions in the Year (KShs) 20xx/xx (c)	** Disposals in the Year (KShs) 20xx/xx (d)	Transfers in/(out) Kshs 20xx/xx (d)	Closing Cost (KShs) 20xx (e)=(a)+(b)+c-(d)+(-)d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,						
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
<b>Total</b>						

Notes

*The project had no assets of its own. It was a short project for six (6) months.*

**Annex 6: Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Remarks</b>
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

*SC Reporting Toolkit Project  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

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**Annex 7: Reporting of Climate Relevant Expenditures**

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

**Annex 8: Reporting Disaster Management Expenditure**

<b>Column I</b>	<b>Column II</b>	<b>Column III</b>	<b>Column IV</b>	<b>Column V</b>	<b>Column VI</b>	<b>Column VII</b>
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Special Deposit Account(s) reconciliation statement(s)

**INTERGRATED SC TOOLKIT TO IMPROVE TRANSMISSION OF INFORMATION  
UNDER ARTICLE 07 AND 15 GEF ID 9884**

**STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2024**

**PART B: ACCOUNT RECONCILIATION**

Credit No. UNEP NO. GEF/9884

Bank Account No. 1000562153 CENTRAL BANK OF KENYA

	NOTES	AMOUNT	AMOUNT
		USD	USD
1	Amount advanced by UNEP		112,000.00
	Amount of advanced 2024		
	<b>Less:</b>		
2	Total amount recovered by UNEP		-
3	<b>Outstanding amount to be documented</b>		<b>112,000.00</b>
	<b>Represented by:</b>		
4	Ending Special Account Balance as at 30 June 2024		13,650.00
5	Amounts claimed but not credited as at 30th June 2024		-
6	Amounts withdrawn and not claimed		98,350.00
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2024</b>		<b>112,000.00</b>

Discrepancy between total appearing on line 3 and 9 - None

**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 UNEP and provide reasons for not claiming the expenditures



**AUTHORISED REPRESENTATIVE  
RESOURCE MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY**

DATE: 02-08-2024



## SPECIAL ACCOUNT STATEMENT

For period ending	<b>30th JUNE, 2024</b>
Account No.	<b>1000562153</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>UNEP INTEG. SC TOOLKIT TO IMPROVE</b>
Credit Agreement	
Currency	<b>USD</b>

### Part A - Account Activity

Beginning balance of 1st July, 2023  
as per C.B.K. Ledger Account 13,650.00

#### **Add:**

Total Amount deposited by World Bank 0.00

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible  
expenditure

#### **Deduct:**

Total amount withdrawn 0.00

Total service charges if not included above in  
amount withdrawn

Ending balance on 30th June, 2024 13,650.00

**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, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: Run Time:  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER :

ACCOUNT TITLE : UNEP INTEG. SC TOOLKIT TO IMPROVE  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :		13,650.00			
NO.	Value Date	Reference.No	Details	Debit	Credit
1				0.00	0.00
				CLOSING BALANCE : 13650	

END OF ACCOUNT STATEMENT

**Favourites** TAM.E.STMT.OF.ACCT.EPRM

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

Account equals ✓ 1000562153  
 Statement From equals ✓ 20230701  
 Statement To equals ✓ 20240630

TAM.E.STMT.OF.ACCT.EPRM