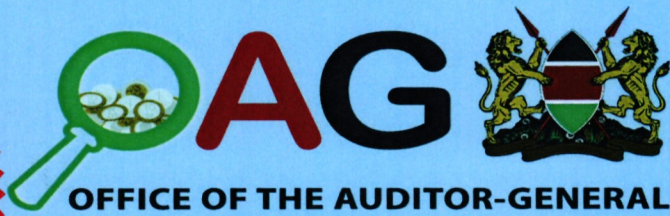


REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID	
<b>REPORT</b>	
DATE: 16 FEB 2021	DAY: Tuesday
TABLED BY: <b>OF</b>	Leader of Majority
CLERK-AT-THE-TABLE:	Moses Lemura

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**THE AUDITOR-GENERAL**

**ON**

**MINISTRY OF ENVIRONMENT  
AND FORESTRY**

**FOR THE YEAR ENDED  
30 JUNE, 2019**





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

**REGISTRY**

30 JUL 2020

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**MINISTRY OF ENVIRONMENT AND FORESTRY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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# **MINISTRY OF ENVIRONMENT AND FORESTRY**

## **Reports and Financial Statements**

**For the year ended June 30, 2019**

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### **I. KEY ENTITY INFORMATION AND MANAGEMENT**

#### **(a) Background information**

The Ministry of Environment and Forestry was established vide Executive Order No. 1 of 2018 on the organization of Government of Kenya. It was formed after merging two state departments; Environment and Natural Resources that were established vide Executive Order No. 1 of 2016 where the Ministry was called Ministry of Environment and Natural Resources. However, the State Department of Natural Resources was also split where Forestry Department was brought to the Ministry of Environment while that of Wildlife taken to the Ministry of Tourism.

The Ministry is committed to facilitating enabling policies, legal and regulatory reforms for promoting sustainability of the environment and natural resources while at the same time mitigating the effects of climate change. In addition, the Ministry will support and contribute to the country's socio-economic development while meeting the national obligations within the Kenya Vision 2030 framework.

The Ministry of Environment and Forestry draws its mandate from the Executive Order No. 1 of June, 2018 (Revised) as follows;

- i. National Environment Policy and Management,
- ii. Forestry Development Policy Management
- iii. Development of Forests, Re-forestation and Agro-forestry
- iv. Restoration of Strategic Water Towers
- v. Kenya Forestry Services
- vi. Protection and Conservation of the Natural Environment
- vii. Resource Surveys and Remote sensing
- viii. Climate Change policy
- ix. Pollution control
- x. Lake Victoria Environmental Management Programme
- xi. Restoration of Lake Naivasha Basin
- xii. Kenya Meteorological Department
- xiii. Kenya Meteorological Training
- xiv. Conservation and Protection of Wetlands
- xv. Climate change affairs

The functions under this mandate implement the provisions of Article 69 of the Constitution of Kenya. The Ministry also has the mandate to implement the provision of article 69 of the Constitution of Kenya on obligations in respect to the environment.

**Vision** "A Clean, healthy, safe and sustainably managed Environment and Natural Resources."

**Mission** "To promote and facilitate good governance in the protection, restoration, conservation, development and management of environment and natural resources for equitable and sustainable development."

**Core Values:** The Ministry's values which are described in table 9, mirror the national values and principles of governance as contained in the Constitution of Kenya Article 10.

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
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**For the year ended June 30, 2019**

**Core Values**

<b>VALUE</b>	<b>DESCRIPTION</b>
<b>Environmental Sustainability</b>	The Ministry is committed to environmentally sustainable policies and practices within our local and global communities.
<b>Honesty and Integrity</b>	The Ministry shall ascribe to high standards of personal ethics and integrity in the conduct of its affairs
<b>Human Dignity</b>	The Ministry is committed to uphold reasonable standards for the citizens through a clean and healthy environment
<b>Teamwork and focus on results</b>	The Ministry will relentlessly pursue timely attainment of targeted results at all levels through high level coordination, networking and collaboration with all staff
<b>Innovativeness</b>	The Ministry is committed to innovativeness, creativeness, resourcefulness and focused planning and customer driven service delivery
<b>Equity</b>	The Ministry shall promote at all times the virtues of equity and fair play for equitable sustainable development
<b>Professionalism</b>	The Ministry shall uphold professionalism in carrying out its mandate in line with the Constitution.
<b>Responsiveness</b>	The ministry will react quickly and positively to issues raised by customers

**(b) Key Management**

<b>Designation</b>	<b>Name</b>
1. Cabinet Secretary	Mr. Keriako Tobiko
2. Chief Administrative Secretary	Mr. Mohamed Elmi
3. Accounting Officer	Dr. Ibrahim M. Mohamed, CBS
4. Director of Administration	Mr. Henry M. Obino
5. Director Human Resource & Dev.	Mr. Silas M. Gitari
6. Director Urban Rivers Reh. Prog.	Mr. Erik F. N. Akotisi
7. Deputy Director. MEAs	Dr. Lucy Ng'ang'a
8. Chief Economist	Mr. John Olela
9. Director Kenya Meteorological Services	Ms. Stella Aura
10. Head of Internal Audit	Mr. Kyendwa Mitau
11. Senior Chief Finance Officer	Mr. Joseph Mutuma Mutwiri
12. Head of Accounting Unit	Ms. Peninah Njugunah
13. Head of I.C.T.	Mr. E. Kimani Mukiri
14. Head of Public Communication	Mr. Elias Ngare Njeru
15. Head of Supply chain Management Services	Mr. Richard Yator
16. Director Climate Change Programme Coord.	Dr. Pacifica Ogolla
17. Director Climate Change Department	Dr. Charles Mutai

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

<b>Designation</b>	<b>Name</b>
1. The Principal Secretary	Dr. Ibrahim M. Mohamed, CBS
2. The Director Kenya Meteorological Department	Ms. Stella Marris Odera Aura
3. The Director Administration	Mr. Henry M. Obino
4. The Senior Chief Finance Officer	Mr. Joseph Mutuma Mutwiri
5. The Principal Finance Officer	Mr. Francis Lumasei Kagali

**(d) Fiduciary Oversight Arrangements**

The key Fiduciary oversight arrangements in the Ministry are as follows:-

**1. Audit and finance Committee**

**a. Audit Committee**

**(i) Mandate**

The mandate of the audit committee shall include:-

- Assisting the accounting officer/chief executive officer in enhancing internal controls in order to improve efficiency, transparency and accountability.
- Reviewing audit issues raised by both internal and external auditors.
- Resolving unsettled and unimplemented Public Accounts and Public Investments Committees (PAC/PIC) recommendations.
- Enhancing communication between
- Management, internal and external audit and fostering an effective internal audit function.

**b. Finance Committee**

The Finance Committee in the Ministry is referred to as the Budget Implementation Committee(BIC). BIC is established in the Ministry at the beginning of each financial year. BIC oversees preparation of the Ministry's budget, reviews the utilization of cash limits and donor funds voted in the Ministry including reallocation of expenditures from time to time.

The committee reviews and considers the cash flow plans and ensures sound financial reporting including advising the Accounting Officer on any challenges related to Budget Implementation.

***MINISTRY OF ENVIRONMENT AND FORESTRY***  
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**2. Parliamentary committee activities**

The Ministry appears before the Departmental Committee on Environment and Natural Resources to review the budget allocations and expenditures from time to time.

The Ministry appears before Public Accounts Committee (PAC) to respond to audit issues raised by the Auditor General in the various Audit Reports.

**MINISTRY OF ENVIRONMENT AND FORESTRY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**(e) Ministry of Environment and Forestry**

P.O. Box 30126-00100

NHIF Building

RAGATI Road

Nairobi, KENYA

**Entity Contacts**

Telephone: (254) 020 2730808/9

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

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

**(f) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

**(g) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**II. FORWARD BY THE CABINET SECRETARY**

The Ministry of Environment and Forestry was established vide Executive Order No. 1 of 2018 on the organization of Government of Kenya. It is mandated to undertake National Environment Policy and Management, Protection and Conservation of Natural environment, Pollution control, Lake Victoria Management Programme, Restoration of Lake Naivasha basin, Kenya Meteorological Department, Kenya meteorological training, Conservation and protection of wetlands and Climate change affairs. During the 2018/19 Financial Year, the approved budget (allocation) for the Ministry was Kshs. 14,569 Million. The Ministry actual expenditure was Kshs.13,013 Million of which Kshs.12,670 Million was from GoK and Kshs.343 Million was from donors. This translated to an absorption rate of 89%.

**SUMMARY OF THE BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS FOR CURRENT YEAR BASED ON ECONOMIC CLASSIFICATION AND PROGRAMMES**

Programme	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
<b>PROGRAMME 1: General Administration, Planning and Support Services</b>						
<b>Recurrent Expenditure</b>	<b>698</b>	<b>330</b>	<b>527</b>	<b>678</b>	<b>329</b>	<b>430</b>
Compensation to Employees	250	217	223	250	217	189
Use of Good and Services	285	107	288	278	106	227
Grants and Other transfers		-				-
Other Recurrent	163	6	16	150	6	14
<b>Capital Expenditure</b>	<b>340</b>	<b>-</b>	<b>-</b>	<b>338</b>	<b>-</b>	<b>-</b>
Acquisition of Non-Financial Assets	6	-	-	6	-	-
Capital Grants to Government Agencies	334	-	93	330	-	93
Other Development	-	-	-	2	-	-
<b>Total Expenditure</b>	<b>1,038</b>	<b>330</b>	<b>620</b>	<b>1,016</b>	<b>329</b>	<b>523</b>
<b>PROGRAMME 2: Environment Management and Protection.</b>						
<b>Recurrent Expenditure</b>	<b>1,930</b>	<b>1,784</b>	<b>1,498</b>	<b>1,923</b>	<b>1,551</b>	<b>1,434</b>
Compensation to Employees	63	81	75	61	70	74
Use of Good and Services	27	120	72	25	14	98
Grants and Other transfers	1,840	1,583	1,352	1,837	1,467	1,262
Other Recurrent		-	-	-	-	-
<b>Capital Expenditure</b>	<b>1,199</b>	<b>1,086</b>	<b>1,733</b>	<b>1,120</b>	<b>930</b>	<b>1,052</b>
Compensation to employees	-	-	67			17
Use of goods and services	-	-	55			55

**MINISTRY OF ENVIRONMENT AND FORESTRY**

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**For the year ended June 30, 2019**

Acquisition of Non-Financial Assets	313	133	290	300	65	150
Capital Grants to Government Agencies	698	837	1,321	640	760	830
Other Development	188	116	-	180	105	-
<b>Total Expenditure</b>	<b>3,129</b>	<b>2,870</b>	<b>3,232</b>	<b>3,043</b>	<b>2,481</b>	<b>2,486</b>
<b>PROGRAMME 3: Meteorological Services</b>						
<b>Recurrent Expenditure</b>	<b>1,048</b>	<b>1,143</b>	<b>1,074</b>	<b>974</b>	<b>1,075</b>	<b>844</b>
Compensation to Employees	866	903	872	795	903	778
Use of Good and Services	171	223	198	169	156	62
Grants and Other transfers	4	14	-	4	13	-
Other Recurrent	7	3	4	6	3	4
<b>Capital Expenditure</b>	<b>546</b>	<b>575</b>	<b>1,022</b>	<b>518</b>	<b>543</b>	<b>650</b>
Acquisition of Non-Financial Assets	524	494	960	499	468	639
Use of goods and services			62			
Capital Grants to Government Agencies		-	-		-	
Other Development	22	81	-	19	75	11
<b>Total Expenditure</b>	<b>1,594</b>	<b>1,718</b>	<b>2,096</b>	<b>1,492</b>	<b>1,618</b>	<b>1,494</b>
<b>PROGRAMME 4: Forest and Water Towers Conservation</b>						
<b>Recurrent Expenditure</b>	-	-	<b>7,035</b>	-	-	<b>7,024</b>
Compensation to Employees	-	-	20	-	-	19
Use of Good and Services	-	-	8	-	-	8
Grants and Other transfers	-	-	7,006	-	-	6,997
Other Recurrent	-	-		-	-	-
<b>Capital Expenditure</b>	-	-	<b>1,338</b>	-	-	
Acquisition of Non-Financial Assets	-	-	-	-	-	
Capital Grants to Government Agencies	-	-	1,338	-	-	1,217
Other Development	-	-	-	-	-	
<b>Total Expenditure</b>			<b>8,373</b>			<b>8,241</b>
<b>PROGRAMME 5: Resources surveys and remote sensing</b>						
<b>Recurrent Expenditure</b>	-	-	<b>63</b>	-	-	<b>43</b>
Compensation to Employees	-	-	12	-	-	-
Use of Good and Services	-	-	50	-	-	42
Grants and Other transfers	-	-	1	-	-	1
Other Recurrent	-	-		-	-	
<b>Capital Expenditure</b>	-	-	<b>184</b>	-	-	<b>183</b>
Acquisition of Non-Financial Assets	-	-	7,184	-	-	183

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
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Capital Grants to Government Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>Total Expenditure</b>			<b>247</b>			<b>226</b>
<b>TOTAL VOTE</b>	<b>5,762</b>	<b>4,919</b>	<b>14,567</b>	<b>5,551</b>	<b>4,428</b>	<b>13,013</b>

In line with the constitution and the Kenya's development agenda (The Vision 2030 & The "Big Four" Agenda) various initiatives were implemented through the following five (5) programmes in the review period of 2018/2019. The programmes were Environment Management and Protection; Meteorological Services; Forest and water towers conservation & management, Resource Surveys and Remote sensing and General Administration, Planning and Support Services. These programmes achieved the following:

To strengthen environmental governance the Ministry implemented plastic ban regulation all over the country; Developed plastic management regulations, Wetland and climate change policy; Rehabilitated 150 acres of mangrove ecosystem in Kilifi; Monitored Compliance to Environmental Regulations in 47 counties; issued 2,276 EIA licenses as per the regulations; N Completed 3 Sewerage facilities in Kisumu, Homabay and Bomet; mapped 102 industries from 14 counties namely Kisumu, Kericho, Nandi, Bomet, Kisii, Nyamira, Homabay, Narok, Bungoma, Kakamega, Vihiga, Elgeyo Marakwet, Nakuru and UasinGishu; Prosecuted 30 environmental cases; Supported 6 green innovations and developed 3 bankable/investment proposals and submitted to relevant climate change financiers.

To provide reliable weather and climate information for decision making, the Ministry installed six (6) seismic systems in Kibwezi, Lodwar, Voi, Nakuru, Kakamega, and Isiolo; Installed three (3) airport weather observing systems in Eldoret, Kisumu and JKIA; Installed two (2) hydrogen generators at Lodwar and Garisa Upper Station.

To ensure that forest and water towers are well conserved&, the Ministry repossessed 791 Ha in Elgeyo/Marakwet, Uasin Gishu and Kericho/Bomet counties; Produced 760,000 indigenous tree seedlings through Community Forest Associations; rehabilitated 420,957 Ha in the 5 water towers (Mt Kenya, Aberdares, Mau, Cheranganyi and Mt Elgon); developed 3 status report (Chyulu and

## **MINISTRY OF ENVIRONMENT AND FORESTRY**

### **Reports and Financial Statements**

**For the year ended June 30, 2019**

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S.West Mau, Mt Elgon and Cherangany, and Endau Hills and Lerroghi); Planted and maintained 20 Ha of seed orchards of *MeliaVokensii* and *Acacia Tortilis* in Kitui; Developed 120 research findings for dissemination to farmers; Constructed 1 greenhouse in Kibwezi and 2 famers resource centers in Migori and Taita Taveta.

The Ministry also rehabilitated and protected 10 kms of urban rivers by removal of sludge from Nairobi West to First Avenue Eastleigh; Planted 100,000 seedlings of indigenous species on riparian land; Developed Climate Change Regulations on the implementation of the Climate Change Act. Through Department of Resource Surveys and Remote Sensing, the Ministry carried out geospatial mapping of Suswa Lake Magadi ecosystem and environmental hotspots on Nairobi River.

There are several emerging issues in the Ministry; firstly, the Ministry lacks adequate office space caused by the movement of new Forest Conservation Department which was brought to the Ministry by the executive order No.1/2018. This has an additional rental budget of Kshs.56 Million but was not factored in the 2018/19 budget. Secondly, the Ministry lacks funds to implement the following activities: operationalize the Forest Conservation and Management Trust Fund; implementation of National Climate Change Action Plan 2019-22; the task force recommendation on logging and harvesting in public and community forests; and rehabilitation of the repossessed forest land in Mau, Mt Elgon, Cheranganyi and Chepyuk areas.

Despite these achievements and emerging issues, the Ministry faced a number of challenges listed as follows: The Ministry lacked funds to implement the Presidential directive on fast tracking the realization of the 10% forest/tree cover by 2022 instead of 2030. However, the Ministry has followed up with Treasury and secured funding amounting to Kshs.1Billion in FY2019/2020, which is still insufficient. The Ministry is required to raise and plant at least 700 million tree seedlings every year for the next three years to achieve the target of 2 billion seedlings by 2022.Inadequate funding for Environment and Forestry conservation and management, late release of funds and austerity measures affected program/project implementation. To handle the inadequate funding the Ministry has proposed a collaborative framework between the National and County Governments which is essential for sustainable environmental management.

The Ministry also had a serious staff shortage and succession management issues. The Ministry lacks

***MINISTRY OF ENVIRONMENT AND FORESTRY***  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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staff on key and sensitive areas. Senior management staffs have exited the service upon retirement and have not been replaced. The Ministry has made requests to the National Treasury to allow it to fill the various vacant positions as well as post staff to the administration and support services.

With the support of all stakeholders, it is my hope that the Ministry will continue to play its role as articulated in the Executive Order 1/2018.

**KERIAKO TOBIKO CBS, SC**  
**CABINET SECRETARY**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Ministry of Environment and Forestry is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements 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 entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Ministry of Environment and Forestry; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

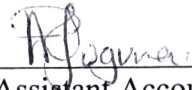
The Accounting Officer in charge of the Ministry of Environment and Forestry accepts responsibility for the Ministry of Environment and Forestry's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry of Environment and Forestry financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the Ministry of Environment and Forestry further confirms the completeness of the accounting records maintained for the Ministry of Environment and Forestry which have been relied upon in the preparation of the Ministry of Environment and Forestry financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ministry of Environment and Forestry confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

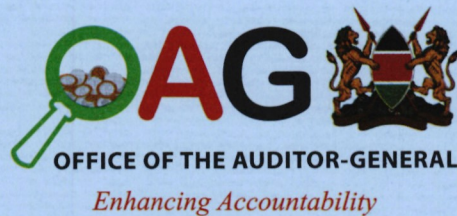
The Ministry of Environment and Forestry financial statements were approved and signed by the Accounting Officer on 30/01/2020 2019.

  
Principal Secretary  
Name: DR. CHRIS KIPTOO

  
Assistant Accountant General  
Name:  
ICPAK Member Number:

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF ENVIRONMENT AND FORESTRY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the Ministry of Environment and Forestry set out on pages 13 to 44, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Environment and Forestry as at 30 June, 2019, 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 Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Fixed Assets Register**

###### **1.1 Incomplete Assets Register**

Examination of the summary of fixed assets register at Annex 4 to the financial statements revealed that the Ministry did not have an updated fixed asset register showing all the property, plant and equipment owned by the Ministry and their valuation as at 30 June, 2019. In addition, some assets at the Kenya Meteorological Department were not tagged and did not bear the office identity markings.

In absence of an updated fixed assets register, it was not possible to confirm that assets acquired and owned by the Ministry as reflected in the financial statements are fairly stated.

## **1.2 Loss of Government Vehicle**

As previously reported, a Ministry vehicle registration No. GK A152Q (civilian number plate KAY 953F) valued at Kshs.5,460,000 was lost at Mlolongo area in Machakos County under unclear circumstances on 24 August, 2013 and was at the time being driven by an unauthorized person. Management has not initiated any measures to recover the loss of Kshs.5.460,000 from the responsible parties.

## **1.3 Land and Buildings**

### **1.3.1 Un-Surveyed Land without Ownership Documents**

Records maintained by the Ministry revealed that the Ministry owns forty-nine (49) parcels of land spread throughout the Country which had not been valued. Further, ownership documents of these parcels of land were not available for audit review. Consequently, it was not possible to confirm whether the parcels of land are owned by the Ministry. In addition, physical verification of selected parcels of land revealed ongoing encroachment by informal settlers as detailed in the attached Appendix I.

### **1.3.2 Encroachment on Ministry's Land on Enterprise Road**

The Ministry through the Kenya Meteorological Department (KMD) owns land Block/209/24794/81 situated in Industrial Area on Road B off Enterprise Road measuring approximately 21.04 hectares. Other information indicated that the Ministry through tender No.DW0/D21/88/2013-2014 and local purchase order No.0313046 dated 5 June, 2014 awarded a contract to a company to fence off the land at a contract sum of Kshs.5,662,122. Physical verification of the land revealed that the land was partially fenced making it an easy target for private developers to grab or encroach. In addition, a private developer had recently erected a concrete fence on a portion of the land. The parcel of land is under-utilized and the Kenya Meteorological Department does not appear to be carrying any activity on the land.

Scrutiny of the land boundary along Road A revealed that unknown people had encroached, fenced and hived off five parcels of land of unknown acreage from the Department's land. Moreover, a storey building was illegally under construction on one parcel of land. However, the Ministry does not appear to have raised the issue or obtained an injunction to stop encroachment and construction on the land. Further, a portion of land of unknown acreage which was purported to belong to the Department, appeared to have been fenced off from the main land.

Under the circumstances, it has not been possible to confirm the total acreage of the Department's land and its status.

### **1.3.3 Land Hived off Ngong Meteorological Station**

The Kenya Meteorological Department owns a station located near Ngong Town along Kibiku road, Kajiado County. The station is on LR /24302 measuring 44.32 hectares. However, twelve (12) acres of the land have been hived off to pave way for the recently

constructed Standard Gauge Railway (SGR) to Naivasha that traverses through the parcel of land. The Chinese company constructing the SGR has also set a construction site within the said property. Management has not indicated whether it had been gazetted for compensation.

#### **1.3.4 Encroachment on Ministry's Land in Mombasa**

A private developer has encroached on two (2) plots in Mombasa, serial No.MN/VI3746 and No. MN/VI/3747, next to the Mombasa International Airport. Further, four (4) parcels of land owned by the Kenya Meteorological Department (KMD) in Bamburi with allotment letters numbers MN/1/2405, MN/1/2407, MN/1/2409 and MN/1/2411 all dated 16 February, 2011 have on-going court cases being prosecuted by the Ethics and Anti-Corruption Commission (EACC) at the High Court of Mombasa. The Ministry's legal department seemed unaware of these court cases since no communication relating to the court cases was available at the headquarters. In the circumstances, it was not possible to confirm ownership of the above parcels of land.

#### **1.3.5 Lack of Ownership Documents for Embu Meteorological Station**

The Ministry through Kenya Gazette Notices No. 8781 and No. 8782 dated 3 November, 2005 gave notice of intention to acquire the following parcels of land; Ngandori/Kirigi 2708, 2709, 2710, 2723, 2728, 2729, 2730 and 2745 for the construction of Embu Meteorological Station, the registered owner of the land being Samuel Mbugua (deceased). Thereafter, the Ministry through the Kenya Meteorological Department contracted a construction company to construct a Model County Office in Embu in 2009 at a contract sum of Kshs.11,532,396 which was later revised upwards in 2012 to Kshs.14,548,499. However, the process of succession and formalization of ownership of the said property where the building was constructed had not been completed. In the circumstances, the Ministry risks losing the land and the building due to lack of ownership documents.

#### **1.3.6 Unsupported Acquisition of Assets**

As disclosed in Note 18 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.632,108,885 under acquisition of assets which includes an amount of Kshs.459,373,093 against purchase of specialized plant, equipment and machinery. Included in the latter balance is an expenditure of Kshs.90,536,342 being part payment for an Airborne Lidar Photographic System procured for the Department of Remote Survey and Remote Sensing (DRSRS). Information available indicate that the Airborne Lidar Photographic System was procured at a total cost of Kshs.224,896,833. The procurement of the equipment was initiated in August, 2016 when the Department was domiciled at the Ministry of Mining and concluded in November, 2018 when the Department had been transferred and domiciled at the Ministry of Environment and Forestry. It was not possible to properly verify the expenditure as the original bid document showing the specifications of the equipment, the contract and systems were not availed for audit verification.

In the circumstances, it was not possible to verify the propriety of the expenditure on purchase of Airborne Lidar Photographic System of Kshs.90,536,342.

## **2. Disclosure of a Contingent Liability in the Financial Statements**

Note 28.4 to the financial statements shows that the Ministry had a court petition Ref. ELC No.22 of 2018 with a petitioner and two others. The petition is in respect to seven (7) acres medical and hazardous waste land situated in Ruai, Nairobi valued at Kshs.245 million purchased on 26 October, 2016.

The petitioner cited breach of contract by the Ministry after the Ministry cancelled the above land purchase contract on 13 February, 2017, three months after both parties had signed it. In the legal suit, the petitioner claimed for the retention of Kshs.24.5 million which was 10% advance payment by the Ministry (buyer), balance of the purchase price amounting to Kshs.220.5 million, costs of the suit and a further Kshs.15 million compensation for the breach of contract. The Ministry, on the other hand, was claiming for the refund of Kshs.24.5 million advance paid to the petitioner (seller) plus interest and cost of the suit.

Examination of the documents availed for audit review revealed the following;

- (i) The Ministry had advertised for the purchase of the above land in January, 2016 upon which a law firm representing the petitioner and two others was awarded the contract.
- (ii) In the month of June, 2016, the Ministry sought for due diligence from the National Land Commission (NLC) and a response on the same was served in October, 2016. The National Land Commission raised several issues among them, the land size being less than seven (7) acres and the parcel being made up of seven (7) separate parcels of land.
- (iii) The Ministry disregarded the National Land Commission's advice and went ahead to sign the agreement in November, 2016 followed by payment of 10% deposit amounting to Kshs.24.5 million on 24 November, 2016. In February, 2017, the Ministry cancelled the contract and in March of the same year demanded refund of the deposit which was not honored by the seller.
- (iv) In October, 2017, the Principal Secretary to The National Treasury raised salient questions on the land among them cost of contract cancellation, budget allocation and efforts for recovery of the deposit paid to the seller. These were not addressed by the Ministry.
- (v) An independent valuation dated 7 February, 2018 conducted by the Office of the Director, Land Valuation at the Ministry of Lands and Physical Planning put the total value of the land at Kshs.166 million (Kshs.23.7 million per acre) resulting to unexplained variance of Kshs.79 million.
- (vi) As at the time of the audit, the case was still pending in court and both parties were preparing for the hearing and determination of the petition.

- (vii) Management did not avail the valuation report which valued the seven (7) acre piece of land situated in Ruai at Kshs.245 million (Kshs.35 million per acre). Further, Management has not explained why due diligence on the above matter was not done, why advice from the National Land Commission was ignored and whether the officers who negligently signed and cancelled the contract without taking into consideration expert opinion from the National Land Commission were held accountable.

In the circumstances, the government risks losing over Kshs.39.5 million in terms of the deposit paid of Kshs.24.5 million, unknown costs of the suit and compensation costs of Kshs.15 million which the petitioner is claiming.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Pending Bills**

Note 28 to the financial statements reflects pending bills amounting to Kshs.115,781,578 as at 30 June, 2019. These bills were not paid during the year under review but were instead carried forward to 2019/2020 financial year. Failure to settle bills in the year to which they relate adversely affects the following year's provision to which they form the first charge.

#### **2. Budget Performance and Analysis**

##### **2.1 Excess Revenue**

During the year, the Ministry received Exchequer/other receipts amounting to Kshs.13,187,813,194, while the approved budget was Kshs.1,431,380,000 resulting in unexplained excess budget receipts of Kshs.11,756,433,194. Further, the Ministry had budgeted to receive Kshs.915,108,000 from the sale of assets whose actual receipt was Kshs.910,108,000 resulting to a shortfall of Kshs.5,642,000.

##### **2.2 Expenditure Budget Analysis**

During the year under review, the Ministry had a low absorption of the approved budget in the following items as shown below;

<b>Expenditure Item</b>	<b>Approved Budget Kshs.</b>	<b>Actual Expenditure Kshs.</b>	<b>Under Expenditure Kshs.</b>
Use of Goods and Services	733,331,156	592,694,868	140,636,288
Transfers to Other Government Units	11,110,415,586	10,649,744,111	460,671,476
Social Security Benefits	5,100,000	2,752,949	2,347,051
Acquisition of Assets	1,450,896,991	632,108,885	818,788,106
<b>Total</b>	<b>13,299,743,733</b>	<b>11,877,300,813</b>	<b>1,422,442,921</b>

In view of the foregoing, the Ministry did not achieve its planned objectives for the year under review.

The audit was conducted in accordance with International Standards of supreme audit Institutions (ISSAIs). I am independent of the Ministry of Environment and Forestry 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 qualified opinion.

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

### Conclusion

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

### Basis for Conclusion

#### 1. RANET-Kenya Community Radio

RANET is a radio network which was established as a flagship project under the Kenya Meteorological Department (KMD) of the Ministry of Environment and Forestry, as a source of information on early warning system for communities affected by climate and weather-related phenomena. The radio station aims at delivering and disseminating climate knowledge to the local community to encourage them to foster climate action. The Climate Resource Centre serves as a learning institution for students on environmental and climate related studies. The stations are located in Isiolo, Kwale, Narok, Busia, Vihiga and Murang'a Counties and others were being constructed. An audit inspection to various stations revealed the following observations;

### **1.1. Isiolo (Garbatulla) Community Radio**

The community radio and the meteorological station was inaugurated on 29 October, 2012. However, during the field audit inspection in October, 2019, the Garbatulla RANET station was not operational. Further enquiry revealed that although the studio equipment is intact, the broadcasting services were discontinued effective 1 July, 2019 and the staff who were manning the facility had not been paid salaries.

Consequently, the ownership of the land, building and safety of the equipment could not be confirmed.

### **1.2. Siaya and Matungu-Mumias Radio Station**

The construction of a radio station was on-going at the former Ministry of Information and Broadcasting site. It was not clear what agreement the Ministry had with the Ministry of Information, Communication and Technology as all works were said to have been contracted by the latter's Headquarters. As at the time of audit, an amount of Kshs.6.6 million had been paid to the construction company and a certificate of completion had been issued. However, physical inspection confirmed that work was incomplete as construction of generator room was still in progress. Further, in Matungu - Mumias the structural works was complete but equipment to host the RANET station had not been installed.

### **1.3. Construction of RANET Building at Nyamache Sub-County, Kisii County**

The tender for the proposed construction of RANET building at Nyamache Sub-County was awarded to a general painting and building construction company at a contract sum of Kshs.23,738,320 for a period of twelve (12) months. The building was constructed on a three (3) acre piece of land donated by the County Government but the land transfer documents to the Department were not availed for audit review. Site inspection done on 04 October, 2019 revealed the following anomalies;

- (i) Contrary to Section 139(2) of the Public Procurement and Asset Disposal (PPAD) Act, 2015, the contractor was irregularly awarded a 10% variation amounting to Kshs.2,373,832 without authority from the Accounting Officer.
- (ii) The contract term expired in 2018 and was not renewed, but the contractor was still on site without a valid contract agreement. As a result of the expiry of the contract term, works and variation were executed outside the contract period contrary to Section 139(4d) of the Public Procurement and Asset Disposal Act, 2015.
- (iii) The project file containing correspondences between the contractor and the client was not provided for audit review. It was not, therefore, possible to make follow up on key issues like the performance bond, insurance, bills of quantities, contract documents and award documents.

In the circumstances, the Management was in breach of law.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance, were not effective.

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Ministry's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Ministry 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 resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**24 December, 2020**

**APPENDIX I – SCHEDULE OF MINISTRY’S LAND WITHOUT OWNERSHIP DOCUMENTS**

No	Station-land and Buildings /Site Works	Location	Size of Land (Acres)	L/R No.	Document Provided	Status of the Land during Field Inspection
1	Dagoretti Corner Ngong Road	Nairobi	27	LR 11254 +	No Documents	Visited
2	Industrial Area Enterprise Road	Nairobi	21.04	209/24794/81/	No Documents	Encroached/ grabbed and a building under construction
3	Embakasi Village	Nairobi	N/A	Not Indicated	No Documents	Not Visited
4	Ngong town Kibiku Road	Kajiado	44.32	LR 24302+	No Documents	SGR passes through the land and no compensation was given
5	Voi Town next to KWS offices	Taita Taveta	8.551	1995/415	No Documents	Some houses were burnt out
6	Voi Seismic Station Tsavo East	Taita Taveta	0.202	Not Indicated	No Documents	No seismic equipment installed
7	Makueni Town Off Nairobi Road	Makueni	3.2	MKN/142/2014	No Documents	
8	Kibwezi town off Kibwezi town	Makueni	0.809	Kibwezi seismic	No Documents	No seismic equipment installed and land not accessible as it is inside university
9	Mokowe Lamu Mainland	Lamu	3.6	LR/436	No Documents	Not Visited
10	Mpeketoni	Lamu	4.407	not Indicated	No Documents	Not Visited
11	Garissa Town-opp Airstrip	Garissa	7	326/2001/4	No Documents	Not Visited
12	Bamburi Mombasa	Mombasa	0.2261	MN/1/2403	No Documents	All Houses encroached by Evergreen Company
13	Bamburi Mombasa	Mombasa	0.2202	MN/1/2405	No Documents	„
14	Bamburi Mombasa	Mombasa	0.2261	MN/1/2407	No Documents	„
15	Bamburi Mombasa	Mombasa	0.232	MN/1/2409 AND MN/1/2410	No Documents	„
16	Bamburi Mombasa	Mombasa	0.232	MN/1/2411	No Documents	„
17	Moi Airport Road-Mombasa	Mombasa	0.6993	MN/VI/3746	No Documents	Encroached
18	Moi Airport Road-Mombasa	Mombasa	0.6993	MN/VI/3747	No Documents	Encroached
19	Nyali estate Mombasa	Mombasa	0.2	LR 6230/1/..NOT LEGIBLE	No Documents	Encroached

No	Station-land and Buildings /Site Works	Location	Size of Land (Acres)	L/R No.	Document Provided	Status of the Land during Field Inspection
20	Miritini Mombasa Mainland	Mombasa	2.4	LR/538/V/MN	No Documents	Not Visited
21	Nyali estate Mombasa	Mombasa	N/a	Not Indicated	No Documents	Encroached
22	Mombasa old town	Mombasa	N/a	Not Indicated	No Documents	Not Visited
23	Mandera town	Mandera	N/a	Not Indicated	No Documents	Not Visited
24	Wajir town	Wajir	1.5	Dept Ref332/8	No Documents	Not Visited
25	Wajir Town near Airport	Wajir	4	Zone 6	No Documents	Not Visited
26	Garbatulla town	Isiolo	1.214	Na	No Documents	Not Visited
27	Marsabit town	Marsabit	3.617	MBT/276/98/1	No Documents	Not Visited
28	Moyale	Moyale	5.829	Not Indicated	No Documents	Not Visited
29	Lodwar Met Station	Lodwar	9	LODW/MET	No Documents	Not Visited
30	Kenemkemer Lodwar town	Lodwar	N/a	Not Indicated	No Documents	Not Visited
31	Moruanchok Lodwar town	Lodwar	N/a	Not Indicated	No Documents	Not Visited
32	Kakamega Town	Kakamega	0.7011	BLK 1/620	No Documents	Land intact
33	Kakamega town	Kakamega	0.257	BLK 1/766	No Documents	The plot which is located in Kakamega town was grabbed/encroached and fully occupied by squatters.
34	Butsotso/Shikoti Off Kakamega Road	Kakamega	1.214	Not Indicated	No Documents	Seismic building constructed but without any equipment's
35	Matungu Market Off Mumias Road	Kakamega	1.4175	Not Indicated	No Documents	A fence which was supposed to be put round the plot was done half way and it is not clear whether the contractor was not made aware of the extent of the land. RANET station supposed to be operationalized had not been done and no

No	Station-land and Buildings /Site Works	Location	Size of Land (Acres)	L/R No.	Document Provided	Status of the Land during Field Inspection
						equipment was in place.
36	Luanda Market off Kisumu road	Vihiga	1.214	Not Indicated	No Documents	Land owned by community
37	Narok Town	Narok	4	Dept Ref 163/2	No Documents	Not visited
38	Suswa Market	Narok	1.619	Not Indicated	No Documents	Not visited
39	Kanyakwar Kisumu town	Kisumu	0.809	Not Indicated	No Documents	Two dilapidated Houses unoccupied on an 0.809 hectares unfenced land
40	Kano-off Kisumu - Kisii Highway	Kisumu	N/a	Not Indicated	No Documents	RANET Station on construction and community hall. However, completed house had so many cracks
41	Not Indicated	Homabay	0.8	Not Indicated	No Documents	Not visited
42	Nakuru off Bahati Road	Nakuru	3.91	Not Indicated	No Documents	Land appears to have been hived off
43	Embu town off meru road	Embu	0.405	LR NOS 2708,2709,2710 , 2723, 2728, 2729, 2730, & 2745	No Documents	Various pieces of land whose process of succession and formalization of ownership of the said property where the building was constructed has not been completed
44	Kitui town	Kitui	0.809	KTII/29/2021/01	No Documents	Not visited
45	Kericho town	Kericho	4.92	LR/22/80/4	No Documents	Not Visited
46	Port Bunyala Budalangi	Busia	N/a	Not Indicated	No Documents	Not visited
47	Bosungi settlement Scheme	Kisii	1.214	Not Indicated	No Documents	Seismic building under construction
48	Kapsoya -Eldoret Town	Uasin Gichu	9.318	LR/779/378	No Documents	Not Visited
49	Maralal	Samburu	N/a	Not Indicated	No Documents	Not Visited

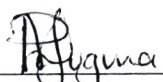
**MINISTRY OF ENVIRONMENT AND FORESTRY****Reports and Financial Statements****For the year ended June 30, 2019****V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	3	101,246,192	33,610,000-
Exchequer releases	4	12,075,433,087	4,209,800,166-
Proceeds from Foreign Borrowings	7	-	80,000,000
Proceeds from Sale of Assets	8	910,108,000	1,750,000
Other Receipts	11	101,025,915	104,424,809
<b>TOTAL RECEIPTS</b>		<b>13,187,813,194</b>	<b>4,429,584,975</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,177,534,336	1,249,193,436
Use of goods and services	13	592,694,868	434,650,661
Transfers to Other Government Units	15	10,649,744,111	2,135,837,390
Other grants and transfers	16	-	28,534,691
Social Security Benefits	17	2,752,949	2,915,000
Acquisition of Assets	18	632,108,885	577,379,181
<b>TOTAL PAYMENTS</b>		<b>13,054,835,148</b>	<b>4,428,510,358</b>
<b>SURPLUS/DEFICIT</b>		<b>132,978,046</b>	<b>1,074,617</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 30/01/2020 2019 and signed by:



Principal Secretary  
Name:



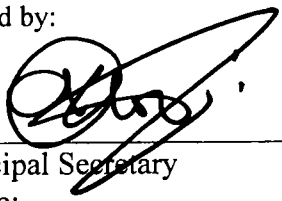
Assistant Accountant General  
Name:  
ICPAK Member Number:

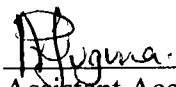
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VI. STATEMENT OF ASSETS AND LIABILITIES**

<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	<b>22A</b>	160,244,829	1,330,209
Cash Balances	<b>22B</b>	318,417	217
<b>Total Cash and cash equivalent</b>		<b><u>160,563,246</u></b>	<b><u>1,330,426</u></b>
Accounts receivables – Outstanding Imprests	<b>23</b>	2,112,535	1,115,326
<b>TOTAL FINANCIAL ASSETS</b>		<b>162,675,781</b>	<b>2,445,752</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	<b>24</b>	29,697,735	1,071,781
<b>NET FINANCIAL ASSETS</b>		<b>132,978,046</b>	<b>1,373,971</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	<b>25</b>	1,373,754	8,697,182
Prior year adjustment	<b>26</b>	-1,373,755	(8,397,829)
<b>Surplus/Deficit for the year</b>		132,978,045	1,074,617
<b>NET FINANCIAL POSSITION</b>		<b>132,978,045</b>	<b>1,373,971</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 30/01/2020 2019 and signed by:

  
 Principal Secretary  
 Name:

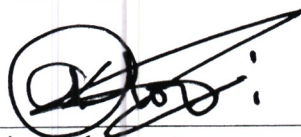
  
 Assistant Accountant General  
 Name:  
 ICPAK Member Number:

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

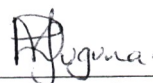
**VII. STATEMENT OF CASH FLOWS**

		2018-2019	2017-2018
		Kshs	Kshs
<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	3	101,246,192	33,610,000
Exchequer Releases	4	12,075,433,087	4,209,800,166
Other Revenues	11	101,025,915	104,424,809
<b>TOTAL RECEIPTS</b>		<b>12,277,705,194</b>	<b>4,347,834,975</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	12	1,177,534,336	1,249,193,435
Use of goods and services	13	592,694,868	434,650,662
Transfers to Other Government Units	15	10,649,744,111	2,135,837,389
Other grants and transfers	16	-	28,534,691
Social Security Benefits	17	2,752,949	2,915,000
<b>TOTAL PAYMENTS</b>		<b>12,422,726,264</b>	<b>3,851,131,177</b>
<b>Adjusted for:</b>			
Adjustments during the year			-8,397,829
Changes in receivables	23	997,209	5,848,831
Changes in payables	24	28,625,787	-52,195,150
		<b>29,622,996</b>	
<b>Net cash flow from operating activities</b>		<b>-115,398,074</b>	<b>441,959,650</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	910,108,000	1,750,000
Acquisition of Assets	18	-632,108,885	-577,379,181
<b>Net cash flows from Investing Activities</b>		<b>277,999,115</b>	<b>-575,629,181</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	7	-	80,000,000
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-80,000,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>159,232,820</b>	<b>53,669,531</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>1,330,425</b>	<b>54,999,957</b>
<b>Cash and cash equivalent at END of the year</b>		<b>160,563,245</b>	<b>1,330,425</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Environment and Forestry financial statements were approved on 30/01/2020 and signed by:



Principal Secretary  
Name:



Assistant Accountant General  
Name: PENINAH NJUGUNA  
ICPAK Member Number:

**MINISTRY OF ENVIRONMENT AND FORESTRY**

Reports and Financial Statements  
For the year ended June 30, 2019

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

<b>RECEIPTS</b>									
Proceeds from Domestic and Foreign Grants	1,927,000,000	(1,516,520,000)	410,480,000	101,246,192	309,233,808	24.67%			
Exchequer releases				12,075,433,087	(12,075,433,087)				
Proceeds from Sale of Assets	2,405,875,000	(1,490,125,000)	915,750,000	910,108,000	5,642,000	99.38%			
Other Receipts	52,575,000	52,575,000	105,150,000	101,025,915	4,124,085	96.08%			
<b>TOTAL RECEIPTS</b>	<b>4,385,450,000</b>	<b>(2,954,070,000)</b>	<b>1,431,380,000</b>	<b>13,187,813,194</b>	<b>(11,756,433,194)</b>				
<b>PAYMENTS</b>									
Compensation of Employees	719,180,343	550,109,299	1,269,289,642	1,177,534,336	91,755,306	92.77%			
Use of goods and services	379,226,061	354,105,095	733,331,156	592,694,868	140,636,288	80.82%			
Transfers to Other Government Units	9,744,228,221	1,366,187,365	11,110,415,586	10,649,744,111	460,671,476	95.85%			
Social Security Benefits		5,100,000	5,100,000	2,752,949	2,347,051	53.98%			
Acquisition of Assets	1,487,873,496	(36,976,505)	1,450,896,991	632,108,885	818,788,106	43.57%			
<b>TOTAL PAYMENTS</b>	<b>12,330,508,120</b>	<b>2,238,525,255</b>	<b>14,569,033,375</b>	<b>13,054,835,148</b>	<b>1,514,198,227</b>	<b>89.61%</b>			
<b>Surplus/ Deficit</b>	<b>(7,945,058,120)</b>	<b>(5,192,595,255)</b>	<b>(13,137,653,375)</b>	<b>132,978,045</b>	<b>(13,270,631,420)</b>				

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]


- i. Proceeds from domestic and foreign grants: None release of funds by the Donor and the National Treasury.
- ii. Use of goods and services: Delay in supplementary budget approval and lengthy procurement procedures.
- iii. Social Security Benefits: Some gratuity payments had not matured by 30<sup>th</sup> June, 2019.
- iv. Acquisition of Assets: Long procurement procedures for specialised equipments.

**Reports and Financial Statements  
For the year ended June 30, 2019**

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The Ministry of Environment and Forestry financial statements were approved on 30/01/2020 2019 and signed by:

  
Principal Secretary  
Name:

  
Assistant Accountant General  
Name:  
ICPAK Member Number:

Reports and Financial Statements  
For the year ended June 30, 2019

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

<b>RECEIPTS</b>							
Exchequer releases					9,063,420,995	(9,063,420,995)	
Proceeds from Sale of Assets	2,405,875,000	(1,490,125,000)	915,750,000	910,108,000	5,642,000		99%
Other Receipts	52,575,000	52,575,000	105,150,000	101,025,915	4,124,085		96.08%
<b>Total receipts</b>	<b>2,458,450,000</b>	<b>(1,437,550,000)</b>	<b>1,020,900,000</b>	<b>10,074,554,910</b>	<b>(9,053,654,910)</b>		
<b>PAYMENTS</b>							
Compensation of Employees	652,680,343	550,109,299	1,202,789,642	1,158,802,286	43,987,356		96.34%
Use of goods and services	177,226,061	439,105,095	616,331,156	491,426,163	124,904,994		79.73%
Transfers to Other Government Units	5,494,578,221	2,863,719,780	8,358,298,001	8,348,716,416	9,581,585		99.89%
Social Security Benefits		5,100,000	5,100,000	2,752,949	2,347,051		53.98%
Acquisition of Assets	3,023,496	13,023,496	16,046,991	4,116,138	11,930,853		25.65%
<b>TOTAL PAYMENTS</b>	<b>6,327,508,120</b>	<b>3,871,057,670</b>	<b>10,198,565,790</b>	<b>10,005,813,952</b>	<b>192,751,838</b>		<b>98.11%</b>
<b>Surplus/Deficit</b>	<b>(3,869,058,120)</b>	<b>(5,308,607,670)</b>	<b>(9,177,665,790)</b>	<b>68,740,959</b>	<b>(9,246,406,749)</b>		

Notes

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Use of goods and services: Delay in supplementary budget approval and lengthy procurement procedures.
- ii. Social Security Benefits: Some gratuity payments had not matured by 30<sup>th</sup> June, 2019.
- iii. Acquisition of Assets: Delay in supplementary budget approval and lengthy procurement procedures.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per

**Reports and Financial Statements  
For the year ended June 30, 2019**

*IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)*

The Ministry of Environment and Forestry financial statements were approved on 20 | 01 | 2020 20 19 and signed by:



Principal Secretary  
Name:



Assistant Accountant General  
Name:

ICPAK Member Number:

Reports and Financial Statements  
For the year ended June 30, 2019

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

<b>RECEIPTS</b>								
Proceeds from Domestic and Foreign Grants	1,927,000,000	(1,516,520,000)	410,480,000	101,246,192	309,233,807			24.67%
Exchequer releases				3,012,012,092	(3,012,012,092)			
<b>TOTAL RECEIPTS</b>	<b>1,927,000,000</b>	<b>(1,516,520,000)</b>	<b>410,480,000</b>	<b>3,113,258,284</b>	<b>(2,702,778,284)</b>			
<b>PAYMENTS</b>								
Compensation of Employees	66,500,000		66,500,000	18,732,050	47,767,950			28.17%
Use of goods and services	202,000,000	(85,000,000)	117,000,000	101,268,705	15,731,295			86.55%
Transfers to Other Government Units	4,249,650,000	(1,497,532,415)	2,752,117,585	2,301,027,695	451,089,890			83.61%
Acquisition of Assets	1,484,850,000	(50,000,000)	1,434,850,000	627,992,747	806,857,253			43.77%
<b>TOTAL PAYMENTS</b>	<b>6,003,000,000</b>	<b>(1,632,532,415)</b>	<b>4,370,467,585</b>	<b>3,049,021,197</b>	<b>1,321,446,388</b>			<b>69.76%</b>
Surplus/Deficit	(4,076,000,000)	116,012,415	(3,959,987,585)	64,237,086	(4,024,224,671)			

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Proceeds from domestic and foreign grants: None release of funds by the Donor and the National Treasury.
- ii. Compensation of Employees: suspension of recruitment of casuals.
- iii. Use of goods and services: Long procurement procedures.
- iv. Transfers to other governments: None release of exchequer.
- v. Acquisition of Assets: Long procurement procedures for specialised equipments.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual

**Reports and Financial Statements  
For the year ended June 30, 2019**

*on comparable basis under the Combined Summary Statement of Appropriation.)*

The Ministry of Environment and Forestry financial statements were approved on 30/01/2020 20 19 and signed by:



Principal Secretary

Name:



Assistant Accountant General

Name:

ICPAK Member Number:

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>10021000000</b>			<b>3,232,474,039.00</b>	<b>2,514,514,608.05</b>	<b>717,959,430.95</b>
1002010000			3,020,567,155.00	2,329,493,970.60	691,073,184.40
1002030000			146,906,884.00	131,131,991.30	15,774,892.70
1002040000			65,000,000.00	53,888,646.15	11,111,353.85
<b>1008000000</b>			<b>247,607,103.00</b>	<b>204,546,917.05</b>	<b>43,060,185.95</b>
1008010000			247,607,103.00	204,546,917.05	43,060,185.95
<b>1010000000</b>			<b>620,094,140.00</b>	<b>525,881,738.50</b>	<b>94,212,401.50</b>
1010010000			620,094,140.00	525,881,738.50	94,212,401.50
<b>1012000000</b>			<b>2,095,836,436.00</b>	<b>1,571,226,457.05</b>	<b>524,609,978.95</b>
1012010000			1,857,436,436.00	1,472,463,590.25	384,972,845.75
1012020000			238,400,000.00	98,762,866.80	139,637,133.20
<b>1018000000</b>			<b>8,373,021,657.00</b>	<b>8,236,665,428.95</b>	<b>134,356,228.05</b>
1018010000			5,982,758,280.00	5,815,154,051.95	167,604,228.05
1018020000			1,642,623,377.00	1,642,623,377.00	0.00
1018030000			747,640,000.00	780,888,000.00	(33,248,000.00)
<b>GRAND TOTALS</b>			<b>14,569,033,375.00</b>	<b>13,054,835,149.60</b>	<b>1,514,198,225.40</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Ministry of Environment and Forestry budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (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.

### **2. Reporting Entity**

The financial statements are for the Ministry of Environment and Forestry. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- **Ozone Depleting Substance Project**
- **NBSAB Project**

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the Ministry of Environment and Forestry for all the years presented.

#### **a) Recognition of Receipts**

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

##### **□ Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

## **SIGNIFICANT ACCOUNTING POLICIES**

### **▫ Transfers from the Exchequer**

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

### **▫ External Assistance**

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

Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **▫ Other receipts**

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

## **b) Recognition of payments**

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

### **▫ Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

### **▫ Use of Goods and Services**

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

### **▫ Interest on Borrowing**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **□ 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.

### **□ 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 financial statements.

## **5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity 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.

## **6. Third Party Payments**

Included in the receipts and payments, are payments made on its behalf 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 in the statement of receipts and payments as proceeds from foreign borrowings.

## **7. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

### **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 party deposits. As at 30th June 2019, this amounted to Kshs **29,697,735** compared to Kshs **Nil** in prior period as indicated on Note **24**.

There were no other restrictions on cash during the year.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **8. 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 are 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.

### **9. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

### **10. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity 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.

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government 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.

### **12. Comparative Figures**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

**14. 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.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

	Grants Received from Bilateral Donors (Foreign Governments)					
	AFDB	-		-	11,524,454	-
	UNDP	-		-	89,721,738	33,610,000
	<b>Totals</b>				<b>101,246,192</b>	<b>33,610,000</b>

*(Provide explanation with regards to specific projects and programmes that the donors have supported and whether the donations are restricted. Direct payments are those made by the donors directly to the beneficiaries or suppliers. These should be shown in a separate column)*

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 EXCHEQUER RELEASES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,383,298,470	894,146,800-
Total Exchequer Releases for quarter 2	3,130,730,785	1,713,811,871
Total Exchequer Releases for quarter 3	1,943,105,110	832,471,505
Total Exchequer Releases for quarter 4	5,618,298,722	769,369,990
<b>Total</b>	<b>12,075,433,087</b>	<b>4,209,800,166</b>

*(Provide explanations relating to budgeted exchequer versus received exchequer)*

**7 PROCEEDS FROM FOREIGN BORROWINGS**

	2018-2019	2017-2018
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	80,000,000
Foreign Currency and Foreign Deposits		-
<b>Total</b>		<b>80,000,000</b>

*(Provide a brief explanation as from who the borrowing is made and for what purpose.)*

**8 PROCEEDS FROM SALE OF ASSETS**

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	1,750,000
Receipts from Sale of Certified Seeds and Breeding Stock	872,000,000	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	38,108,000	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	<b>910,108,000</b>	<b>1,750,000</b>

*(Cost of disposed fixed assets should be included in the fixed assets schedule which is an annex to these financial statements)*

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11 OTHER REVENUES**

Rents	1,250,000	1,250,000
Receipts from Administrative Fees and Charges - Collected as AIA	93,136,092	92,674,809
Receipts from Incidental Sales by Non-Market Establishments	6,639,823	10,500,000
<b>Total</b>	<b>101,025,915</b>	<b>104,424,809</b>

*(All revenues are classified into their relevant classes)*

**12 COMPENSATION OF EMPLOYEES**

Basic salaries of permanent employees	605,620,087	585,216,937
Basic wages of temporary employees	39,954,482	112,256,485
Personal allowances paid as part of salary	531,959,768	551,720,014
<b>Total</b>	<b>1,177,534,336</b>	<b>1,249,193,435</b>

**MINISTRY OF ENVIRONMENT AND FORESTRY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13 USE OF GOODS AND SERVICES**

	2018 -2019	2017 -2018
	Kshs	Kshs
Utilities, supplies and services	45,598,930	53,098,445
Communication, supplies and services	20,972,068	23,143,583
Domestic travel and subsistence	39,590,093	25,683,047
Foreign travel and subsistence	34,938,011	5,421,258
Printing, advertising and information supplies & services	6,752,233	1,809,906
Rentals of produced assets	96,736,639	65,681,088
Training expenses	7,851,055	4,636,626
Hospitality supplies and services	77,065,297	4,277,860
Insurance costs	11,156,238	48,271
Specialized materials and services	44,671,835	59,448,245
Office and general supplies and services	25,335,359	3,983,850
Other operating expenses	143,217,139	163,787,464
Routine maintenance – vehicles and other transport equipment	6,070,490	7,170,164
Routine maintenance – other assets	23,788,303	2,125,860
Fuel Oil and Lubricants	8,951,178	14,334,993
<b>Total</b>	<b>592,694,868</b>	<b>434,650,662</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
<b>See attached list</b>	-	-
Transfers to other levels of Government		
(2630101)	8,348,716,416	1,477,649,721
(2630201)	1,607,303,949	219,244,794
(2640503)	693,723,746	438,942,874
<b>TOTAL</b>	<b>10,649,744,111</b>	<b>2,135,837,389</b>

The above transfers were made to the following self-reporting entities in the year:

<b>Transfers to SAGAs and SCs</b>				
National Environment Management Authority	1,056,244,000.00	222,500,000		1,278,744,000
National Environment Committee	93,100,000.00			93,100,000
Kenya Forestry Research Institute	1,433,623,377.00	187,000,000		1,620,623,377
Kenya Water Towers Agency	458,640,000.00	387,000,000		845,640,000
Kenya Forest Service	4,194,409,039.00	595,250,000		4,789,659,039
National Environment Trust Fund	112,700,000.00	51,298,000		163,998,000
UPOPS(Sound Chemicals)		28,356,806	2,877,279	31,234,085
Danida, Hqs(Green Growth)		30,929,072	17,435,922	48,364,994
Danida,NEMA(Green Growth)		140,000,000	11,000,000	151,000,000
Lake Victoria Environment Management Project		39,838,146	26,400,000	66,238,146
Ozone Layer Project		3,732,850	345,358	4,078,208
NAP(National Action Plan)		9,647,532		9,647,532
NABSAP			4,136,210.00	4,136,210
WaTER			16,000,000.00	16,000,000
PROJECTS(2640503)within the Ministry			527,280,520	527,280,520
AIA(NEMA-90,000,000.00 KFS-874,000,000.00 AND KEFRI-36,000,000.00)	1,000,000,000			1,000,000,000
<b>TOTAL</b>	<b>8,348,716,416</b>	<b>1,695,552,406</b>	<b>605,475,289</b>	<b>10,649,744,111</b>

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**16 OTHER GRANTS AND TRANSFERS**

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	13,531,691
Scholarships and other educational benefits	-	15,003,000
<b>Total</b>	<b>-</b>	<b>28,534,691</b>

*(Provide details of what other grants and transfers relate to and who the beneficiaries are)*

**17 SOCIAL SECURITY BENEFITS**

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	2,752,949	2,915,000
<b>Total</b>	<b>2,752,949</b>	<b>2,915,000</b>

*(Payment for service gratuities for Employees on contract)*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**18 ACQUISITION OF ASSETS**

Non-financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Construction and Civil Works	115,199,868	77,819,601
Overhaul of Vehicles and Other Transport Equipment	24,831,779	1,100,142
Purchase of Furniture and Institutional Equipment	830,288	319,998
Purchase of Office Furniture and General Equipment	1,155,794	1,215,397
Purchase of Specialized Plant, Equipment and Machinery	459,373,093	409,038,278
Rehabilitation and Renovation of Plant, Machinery and Equip.	734,962	999,995
Purchase of Certified Seeds, Breeding Stock and Live Animals	23,536,600	83,443,490
Research, Studies, Project Preparation, Design & Supervision	6,446,502	
Purchase of specialized plant	-	3,442,280
<b>Sub-total</b>	<b>632,108,885</b>	<b>-</b>
<b>Financial Assets</b>		
<b>Total</b>	<b>632,108,885</b>	<b>577,379,181</b>

*(Where Financial Assets are purchased, explanation should be given as to the nature of the assets purchased and the institutions where such investments are made.)*

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**22A: Bank Accounts**

<i>Name of Bank, Account No.1000383957 &amp; currency</i>	ksh	recurrent	-	68,038,672	209,498,
<i>Name of Bank, Account No.1000383968 &amp; currency</i>	ksh	development	-	62,508,422	48,931
<i>Name of Bank, Account No.1000383976 &amp; currency</i>	ksh	deposit	-	29,697,735	1,071,781
<b>Total</b>				<b>160,244,829</b>	<b>1,330,209</b>

**22B: CASH IN HAND**

Cash in Hand – Held in domestic currency	318,417	217
<b>Total</b>	<b>318,417</b>	<b>217</b>

Cash in hand should also be analysed as follows:

Ministry headquarter	318,417	217
<b>Total</b>	<b>318,417</b>	<b>217</b>

*[Provide cash count certificates for each as attachments to the financial statements]*

**MINISTRY OF ENVIRONMENT AND FORESTRY**

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<i>2018 - 2019</i>	<i>2017 - 2018</i>
	<i>Kshs</i>	<i>Kshs</i>
Government Imprests	1,445,600	202,300
Salary advances	221,443	913,026
Training Levy	445,492	-
<b>Total</b>	<b>2,112,535</b>	<b>1,115,326</b>

*[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<b>Total</b>				-

(As per the attached Lists of Imprest Holders, Salary advances holders and Training levy holders)

**24. ACCOUNTS PAYABLE**

<i>Description</i>	<i>2018 - 2019</i>	<i>2017 - 2018</i>
	<i>Kshs</i>	<i>Kshs</i>
Retention	-	-
Deposits	29,697,735	1,071,781
<b>Total</b>	<b>29,697,735</b>	<b>1,071,781</b>

*[Provide short appropriate explanations as necessary]*

**25. FUND BALANCE BROUGHT FORWARD**

<i>Description</i>	<i>2018 - 2019</i>	<i>2017 - 2018</i>
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	160,244,829	54,991,707
Cash in hand	318,417	8249
Accounts Receivables	2,112,535	6,964,157
Accounts Payables	(29,697,735)	(53,266,931)
<b>Total</b>	<b>132,978,046</b>	<b>8,697,182</b>

*[Provide short appropriate explanations as necessary]*

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**26. PRIOR YEAR ADJUSTMENTS**

Adjustments on bank account balances	258,429	1,724,776
Adjustments on cash in hand	-	-
Adjustments on payables		-
Adjustments on receivables	1,115,326	6,673,053
Others ( <i>specify</i> )	-	-
	<b>(1,373,755)</b>	<b>(8,397,829)</b>

*(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the entity).*

**27. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Ministry of Environment and Forestry

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

Key Management Compensation	-	-
<b>Transfers to related parties</b>		
Transfers to SCs and SAGAs	9,956,020,365	1,696,894,515
Transfers to Development Project	693,723,746	438,942,874
<b>Total Transfers to related parties</b>	<b>10,649,744,111</b>	<b>2,135,837,389</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	12,075,433,087	4,209,800,166
<b>Total Transfers from related parties</b>	<b>12,075,433,087</b>	<b>4,209,800,166</b>

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**28. OTHER IMPORTANT DISCLOSURES**

**28.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

Description	Balance at the beginning of the year		Additions for the year		Payments during the year		Balance at the end of the year	
	2018/2019	2017/2018	2018/2019	2017/2018	2018/2019	2017/2018	2018/2019	2017/2018
Supply of goods	-	-	-	-	-	-	90,887,216	-
Supply of services	-	-	-	-	-	-	24,894,362	-
<b>Total</b>	-	-	-	-	-	-	<b>115,781,578</b>	-

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**28.4: CONTINGENT LIABILITIES**

S/No.	CASE	DISPUTE	REMARKS
1.	<p>Case No. CR 142/64/2013</p> <ul style="list-style-type: none"> <li>The vehicle GKA 152Q Toyota Prado was carjacked while on official duty on 24<sup>th</sup> August, 2013 at around 10.20 pm as per the drivers report to the ministry and the statement, he recorded at Kileleshwa police station. (Both copies of report and statement hereby attached)</li> </ul>	<ul style="list-style-type: none"> <li>The car was carjacked on Saturday August 24<sup>th</sup> 2013 at around 10.20 PM.</li> <li>By then this vehicle was assigned to then former Principal Secretary Dr. Richard Lesiyampe and had a civilian number plate KAY 953F.</li> <li>The driver was Mr. Boniface Mwaura Kimani who have since been transferred to the Ministry of Agriculture.</li> <li>The driver reported that he was authorized by the PS to pick his son and facilitate him deliver something urgently required at Kenyatta National Hospital where the PS father in law was admitted.</li> <li>At the time of loss, the driver was heading back to PS resident Mithuti court along state house road carrying the PS son.</li> <li>The driver reported that they were carjacked at the junction of Ralph Burche Road and State House Road and drugged.</li> <li>The driver found himself at around 3.00 am at Embakasi and reported the matter at Kileleshwa police station while the PS son was abandoned at mlolongo where he also reported the incident.</li> <li>The incident was officially reported to the PS through the transport officer on 26<sup>th</sup> August, 2013.</li> <li>The transport officer further reported to the PS through SDA on 29<sup>th</sup> August, 2013.</li> <li>The ministry has since written several letters to the inspector general of police requesting to have</li> </ul>	<p>This is an active case currently being handled by the DCI. Several persons of interest have been called upon and have recorded fresh statements. The vehicle estimated value is Ksh.5,460,000.</p>

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		<p>investigations expedited.</p> <p>This letter includes the following;</p> <ol style="list-style-type: none"><li>1. On 4<sup>th</sup> October, 2018, former PS Ali Noor Ismail then wrote to then inspector general of police Mr. Joseph K. Boinet.</li><li>2. On 4<sup>th</sup> July, 2019 former PS Dr. Ibrahim Mohamed wrote to the current Inspector general of police Mr. Hilary Nzioki Mutyambai. A response to this letter was received on 16<sup>th</sup> August 2019 whereby we were required to provide the vehicle log book, work ticket for July and August 2013, drivers job description, regulation governing use of government vehicles and any other relevant document which were submitted on 20<sup>th</sup> August 2019.</li><li>3. On 23<sup>rd</sup> January, 2020 former P.S. Ms. Betty C. Maina again wrote to the current Inspector General of police Mr. Hilary Nzioki Mutyambai requesting for an update of the investigation.</li></ol>
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2.	<p>Environment &amp; Land Court Petition No. 22 of 2018 James Kiongi Mwaura &amp; 2 OTHERS –VS- CS Ministry of Environment &amp; Forestry</p>	<ul style="list-style-type: none"> <li>The ministry had tendered for the purchase of land for the medical and hazardous waste under the Multilateral Environmental Agreements (MEAs) department. After the tendering process, the ministry signed an agreement with the sellers but later cancelled the agreement in the public interest, after it emerged that the issues that had been raised by the National Land commission had not been satisfied. Aggrieved by the ministry's move to cancel the contract, the sellers filed a petition in the Environment and Land Court in Nairobi.</li> </ul>	<p>Judgment was entered in this matter on 15th November 2018. The court dismissed the petition &amp; cross petition and ordered petitioners (the sellers of the land) to deposit 24.5 million in court or in an interest earning account in the name of the advocates for both parties within Thirty (30) days. The ministry has been following up with the Office of the Attorney General on the deposit of the money.</p>
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**MINISTRY OF ENVIRONMENT AND FORESTRY**

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**29. PROGRESS ON FOLLOW UP OF AUDITOR 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 to the Auditor's Report	Issue/Shortcoming from Auditor	Management Comments	Focal Person(s)	Status	Timeframe (Give a date when you expect the issue to be resolved)
2015/2016	286.1 Recurrent Account	The department has endeavoured to ensure that up to date reconciled financial and accounting records are kept and these comply with the provisions of the PFM Act.	Ms. Peninah Njugunah Asst. Accountant General	Resolved	
	286.2.1 Presented and Unrecorded Cheques				
	286.2.2. Unbanked Receipts				
	286.2.3 Direct Bank Receipts not posted in Cash book	The department has endeavoured to ensure that up to date reconciled financial and accounting records are kept and these comply with the provisions of the PFM Act and IPSAS.	Ms. Peninah Njugunah Asst. Accountant General	Resolved	

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	287. Account Receivables	The department has put measures in place to ensure that imprests are issued and surrendered as stipulated in the PFM Act.	Ms. Peninah Njugunah Asst. Accountant General	Resolved	
	288.1 Summary Fixed Assets Register	A fixed asset register has been developed updated and presented to the auditors for review. The National Treasury is working on the Assets and Valuation Policy which will guide Ministries in costing the assets to comply with IPSAS requirements.	The National Treasury	Unresolved	
	288.2 Acquisition of Assets	Action is with the National Treasury	The National Treasury	Unresolved	
	291.2 Commuted Leave	The accounting officer has put measures in place to ensure that officers take their annual leave in accordance with the Human Resource Management Policy 2015	Ms. Rose W. Wamoto Deputy Director, HRM&D	Resolved	

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Reference No. in the explanatory Report	Issue/Objections from Auditor	Management Comment	Local Point person to resolve the Issue (Name and Designation)	Status (Resolved/ Not Resolved)	Timeframe (If a date when you expect the issue to be resolved)
291.4 Unexplained Casual Wages		The department has endeavoured to ensure that up to date reconciled financial and accounting records are kept and these comply with the provisions of the PFM Act.	Ms. Peninah Njugunah Asst. Accountant General	Resolved	
291.4 Unexplained Casual Wages		The department has endeavoured to ensure that up to date reconciled financial and accounting records are kept and these comply with the provisions of the PFM Act.	Ms. Peninah Njugunah Asst. Accountant General	Resolved	
292.2 Expenditure Misclassification and Misposting.					
292.3 Non-Submission of Project Financial Statements		The department now submits project financial statements as required by the law	Ms. Peninah Njugunah Asst. Accountant General	Resolved	
293.3 Supply of 2 Nos. 20KVA UPS.		Matter has since been referred to the DCI.	DCI	Unresolved	
293.4 Sub-contracting of Supply, Delivery, Installation and Commissioning of Integrated Meteorological Data Collection System.		Matter referred to Director PPRA	The Director PPRA	Unresolved	


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	293.5 Irregular Construction of Embu County Office.	The matter has since been referred to EACC and DCI	EACC and DCI	Unresolved	
	293.6 Tender to Construct Observatory Units	The department has been providing the office of the Auditor General and any other office with information that it requires to fulfil its obligation and will continue to do so as and when required.	Mr. Richard Yator Asst. Director, Supply Chain Management Services	Resolved	
	294. Loss of Government Vehicle	The matter has since been referred to DCI	DCI	Unresolved	

**Guidance Notes:**

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

\_\_\_\_\_  
Principal Secretary

  
Assistant Accountant General

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

	Balance at the beginning of the year (K\$)	Depreciation during the year (K\$)	Balance at the end of the year (K\$)	Assets disposed during the year (K\$)	Assets acquired during the year (K\$)
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
<b>Total</b>					

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)*

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**ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY (insert entity's name)**

S/N	Project Name	Principal Authority of the Project	Project considered in these financial statements (Yes/No)
1	NATIONAL		
2	Danida,Hqs		
3	Lake victoria environment management project II		
4	Ozone layer project		
5	National action plan (Nap)		
6	(Nabsap)		
7	WATER		

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**ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY MINISTRY OF ENVIRONMENT AND FORESTRY**

	Revenue from Public Enterprises/Donations	Accounting since	Amount transferred during the year	Incurred recommendations (June 2019/2019)
1	National environment management authority		1,278,744,000.00	yes
2	National environment committee		93,100,000.00	yes
3	Kenya forestry research institute		1,620,623,377.00	yes
4	Kenya water towers authority		845,640,000.00	yes
5	Kenya forest services		4,789,659,039.00	yes
6	National environment trust fund		163,998,000.00	yes
7	Danida, Nema (green Growth)		151,000,000.00	yes

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**ANNEX 7- REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK
- ii. IFMIS Comparison Trial Balance
- iii. FO30 (Bank reconciliations) for all bank accounts
- iv. GOK IFMIS Receipts and Payments Statement
- v. GOK IFMIS Statement of Financial Position
- vi. GOK IFMIS Statement of Cash Flows
- vii. GOK IFMIS Notes to the Financial Statements
- viii. GOK IFMIS Statement of Budget Execution
- ix. GOK IFMIS Statement of Deposits
- x. GOK IFMIS Budget Execution by Programme and Economic Classification
- xi. GOK IFMIS Budget Execution by Heads and Programmes
- xii. GOK IFMIS Budget Execution by Programmes and Sub-programmes



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	101,246,192.10	0.00
Exchequer releases	4	12,075,433,087.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	910,108,000.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	101,025,915.25	0.00
<b>TOTAL RECEIPTS</b>		<b>13,187,813,194.35</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,177,534,336.45	0.00
Use of goods and Services	13	592,694,867.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	10,649,744,110.50	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,752,948.80	0.00
Acquisition of Assets	18	632,108,884.95	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>13,054,835,148.35</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>132,978,046.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**STATEMENT OF CASH FLOW**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	101,246,192.10	0.00
Exchequer releases	4	12,075,433,087.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	101,025,915.25	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	1,177,534,336.45	0.00
Use of goods and Services	13	592,694,867.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	10,649,744,110.50	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,752,948.80	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		27,585,200.15	0.00
<b>Prior year adjustments</b>		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	(117,435,868.90)	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	910,108,000.00	0.00
Acquisition of Assets	18	632,108,884.95	0.00
<b>Net Cash Flow From Investing Activities</b>	B	277,999,115.05	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	160,563,246.15	0.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		0.00	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	160,563,246.15	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution By Programmes and Sub-Programmes

Entity: 1108-Ministry of Environment and Forestry

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
<b>1002000000</b>		<b>Environment Management and Protection</b>	<b>3,232,474,039.00</b>	<b>2,585,643,007.25</b>	<b>646,831,031.75</b>
	1002010000	National Environment Management	3,020,567,155.00	2,393,049,769.80	627,517,385.20
	1002030000		146,906,884.00	131,131,991.30	15,774,892.70
	1002040000		65,000,000.00	61,461,246.15	3,538,753.85
<b>1008000000</b>		<b>Resources Surveys and Remote Sensing</b>	<b>247,607,103.00</b>	<b>197,025,447.05</b>	<b>50,581,655.95</b>
	1008010000	Resources Surveys and Remote Sensing	247,607,103.00	197,025,447.05	50,581,655.95
<b>1010000000</b>			<b>620,094,140.00</b>	<b>552,925,238.50</b>	<b>67,168,901.50</b>
	1010010000		620,094,140.00	552,925,238.50	67,168,901.50
<b>1012000000</b>			<b>2,095,836,436.00</b>	<b>1,480,197,827.85</b>	<b>615,638,608.15</b>
	1012010000		1,857,436,436.00	1,450,500,273.25	406,936,162.75
	1012020000		238,400,000.00	29,697,554.60	208,702,445.40
<b>1018000000</b>			<b>8,373,021,657.00</b>	<b>8,239,043,627.70</b>	<b>133,978,029.30</b>
	1018010000		5,982,758,280.00	5,815,532,250.70	167,226,029.30
	1018020000		1,642,623,377.00	1,642,623,377.00	0.00
	1018030000		747,640,000.00	780,888,000.00	(33,248,000.00)
		<b>Grand Total</b>	<b>14,569,033,375.00</b>	<b>13,054,835,148.35</b>	<b>1,514,198,226.65</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution by Heads and Programmes

Entity: 1108-Ministry of Environment and Forestry

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1108000100			430,159,917.00	366,842,962.40	63,316,954.60
	1010000000		430,159,917.00	366,842,962.40	63,316,954.60
1108000200			48,934,678.00	46,541,357.25	2,393,320.75
	1010000000		48,934,678.00	46,541,357.25	2,393,320.75
1108000300			18,355,115.00	17,688,889.70	666,225.30
	1010000000		18,355,115.00	17,688,889.70	666,225.30
1108000400			176,906,884.00	160,340,259.30	16,566,624.70
	1010000000		30,000,000.00	29,208,268.00	791,732.00
	1002000000	Environment Management and Protection	146,906,884.00	131,131,991.30	15,774,892.70
1108000500			1,146,244,000.00	1,146,244,000.00	0.00
	1002000000	Environment Management and Protection	1,146,244,000.00	1,146,244,000.00	0.00
1108000600			93,100,000.00	93,100,000.00	0.00
	1002000000	Environment Management and Protection	93,100,000.00	93,100,000.00	0.00
1108000700			1,073,536,436.00	1,005,098,289.45	68,438,146.55
	1012000000		1,073,536,436.00	1,005,098,289.45	68,438,146.55
1108000800			112,700,000.00	112,700,000.00	0.00
	1002000000	Environment Management and Protection	112,700,000.00	112,700,000.00	0.00
1108001000			28,767,656.00	27,255,149.80	1,512,506.20
	1018000000		28,767,656.00	27,255,149.80	1,512,506.20
1108001100			5,077,990,624.00	5,068,409,038.75	9,581,585.25
	1018000000		5,077,990,624.00	5,068,409,038.75	9,581,585.25
1108001200			458,640,000.00	458,640,000.00	0.00
	1018000000		458,640,000.00	458,640,000.00	0.00
1108001300			1,469,623,377.00	1,469,623,377.00	0.00
	1018000000		1,469,623,377.00	1,469,623,377.00	0.00
1108001600			63,607,103.00	33,330,628.05	30,276,474.95
	1008000000	Resources Surveys and Remote Sensing	63,607,103.00	33,330,628.05	30,276,474.95
1108100200			66,400,000.00	66,238,145.90	161,854.10
	1002000000	Environment Management and Protection	66,400,000.00	66,238,145.90	161,854.10
1108100500			290,000,000.00	116,488,042.45	173,511,957.55
	1002000000	Environment Management and Protection	290,000,000.00	116,488,042.45	173,511,957.55
1108100600			16,000,000.00	4,078,208.60	11,921,791.40
	1002000000	Environment Management and Protection	16,000,000.00	4,078,208.60	11,921,791.40
1108100700			5,000,000.00	4,136,209.50	863,790.50
	1002000000	Environment Management and Protection	5,000,000.00	4,136,209.50	863,790.50
1108100800			40,000,000.00	42,000,000.00	(2,000,000.00)
	1002000000	Environment Management and Protection	40,000,000.00	42,000,000.00	(2,000,000.00)
1108101000			166,300,000.00	71,534,363.80	94,765,636.20
	1012000000		166,300,000.00	71,534,363.80	94,765,636.20
1108101100			77,000,000.00	43,161,080.00	33,838,920.00
	1012000000		77,000,000.00	43,161,080.00	33,838,920.00
1108101200			75,000,000.00	52,553,111.00	22,446,889.00
	1012000000		75,000,000.00	52,553,111.00	22,446,889.00
1108101300			48,000,000.00	30,744,459.40	17,255,540.60
	1012000000		48,000,000.00	30,744,459.40	17,255,540.60
1108101400			20,000,000.00	0.00	20,000,000.00
	1012000000		20,000,000.00	0.00	20,000,000.00
1108101500			162,000,000.00	101,041,970.50	60,958,029.50
	1012000000		162,000,000.00	101,041,970.50	60,958,029.50
1108101600			40,000,000.00	39,999,999.10	0.90
	1012000000		40,000,000.00	39,999,999.10	0.90
1108101700			75,000,000.00	3,637,540.00	71,362,460.00
	1012000000		75,000,000.00	3,637,540.00	71,362,460.00
1108101800			125,000,000.00	13,530,169.60	111,469,830.40
	1012000000		125,000,000.00	13,530,169.60	111,469,830.40
1108101900			214,000,000.00	116,667,385.00	97,332,615.00
	1012000000		214,000,000.00	116,667,385.00	97,332,615.00
1108102000			209,844,430.00	86,395,333.65	123,449,096.35

	1010000000		42,644,430.00	42,644,148.15	281.85
	1002000000	Environment Management and Protection	167,200,000.00	43,751,185.50	123,448,814.50
<b>1108102100</b>			<b>276,800,000.00</b>	<b>97,730,433.40</b>	<b>179,069,566.60</b>
	1010000000		50,000,000.00	49,999,613.00	387.00
	1002000000	Environment Management and Protection	226,800,000.00	47,730,820.40	179,069,179.60
<b>1108102200</b>			<b>278,000,000.00</b>	<b>184,839,136.40</b>	<b>93,160,863.60</b>
	1002000000	Environment Management and Protection	278,000,000.00	184,839,136.40	93,160,863.60
<b>1108102300</b>			<b>45,000,000.00</b>	<b>17,500,000.00</b>	<b>27,500,000.00</b>
	1002000000	Environment Management and Protection	45,000,000.00	17,500,000.00	27,500,000.00
<b>1108102400</b>			<b>140,000,000.00</b>	<b>121,397,799.20</b>	<b>18,602,200.80</b>
	1002000000	Environment Management and Protection	140,000,000.00	121,397,799.20	18,602,200.80
<b>1108102500</b>			<b>33,000,000.00</b>	<b>31,234,085.20</b>	<b>1,765,914.80</b>
	1002000000	Environment Management and Protection	33,000,000.00	31,234,085.20	1,765,914.80
<b>1108102600</b>			<b>20,000,000.00</b>	<b>2,229,460.00</b>	<b>17,770,540.00</b>
	1012000000		20,000,000.00	2,229,460.00	17,770,540.00
<b>1108102800</b>			<b>82,123,155.00</b>	<b>31,167,608.65</b>	<b>50,955,546.35</b>
	1002000000	Environment Management and Protection	82,123,155.00	31,167,608.65	50,955,546.35
<b>1108103000</b>			<b>25,000,000.00</b>	<b>22,483,760.15</b>	<b>2,516,239.85</b>
	1002000000	Environment Management and Protection	25,000,000.00	22,483,760.15	2,516,239.85
<b>1108103100</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
	1002000000	Environment Management and Protection	10,000,000.00	10,000,000.00	0.00
<b>1108103200</b>			<b>40,000,000.00</b>	<b>38,977,486.00</b>	<b>1,022,514.00</b>
	1002000000	Environment Management and Protection	40,000,000.00	38,977,486.00	1,022,514.00
<b>1108103300</b>			<b>19,000,000.00</b>	<b>9,647,532.00</b>	<b>9,352,468.00</b>
	1002000000	Environment Management and Protection	19,000,000.00	9,647,532.00	9,352,468.00
<b>1108103500</b>			<b>10,000,000.00</b>	<b>9,459,480.00</b>	<b>540,520.00</b>
	1018000000		10,000,000.00	9,459,480.00	540,520.00
<b>1108103600</b>			<b>30,000,000.00</b>	<b>16,000,000.00</b>	<b>14,000,000.00</b>
	1018000000		30,000,000.00	16,000,000.00	14,000,000.00
<b>1108103700</b>			<b>59,000,000.00</b>	<b>59,000,000.00</b>	<b>0.00</b>
	1018000000		59,000,000.00	59,000,000.00	0.00
<b>1108103800</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
	1018000000		10,000,000.00	10,000,000.00	0.00
<b>1108103900</b>			<b>43,000,000.00</b>	<b>43,000,000.00</b>	<b>0.00</b>
	1018000000		43,000,000.00	43,000,000.00	0.00
<b>1108104000</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
	1018000000		20,000,000.00	20,000,000.00	0.00
<b>1108104100</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
	1018000000		10,000,000.00	10,000,000.00	0.00
<b>1108104200</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
	1018000000		10,000,000.00	10,000,000.00	0.00
<b>1108104300</b>			<b>55,000,000.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
	1018000000		55,000,000.00	55,000,000.00	0.00
<b>1108104500</b>			<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
	1018000000		80,000,000.00	80,000,000.00	0.00
<b>1108104600</b>			<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
	1018000000		200,000,000.00	200,000,000.00	0.00
<b>1108104700</b>			<b>94,000,000.00</b>	<b>84,250,000.00</b>	<b>9,750,000.00</b>
	1018000000		94,000,000.00	84,250,000.00	9,750,000.00
<b>1108104800</b>			<b>95,000,000.00</b>	<b>72,000,000.00</b>	<b>23,000,000.00</b>
	1018000000		95,000,000.00	72,000,000.00	23,000,000.00
<b>1108104900</b>			<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
	1018000000		100,000,000.00	100,000,000.00	0.00
<b>1108105000</b>			<b>168,000,000.00</b>	<b>99,158,582.15</b>	<b>68,841,417.85</b>
	1018000000		168,000,000.00	99,158,582.15	68,841,417.85
<b>1108105100</b>			<b>129,000,000.00</b>	<b>122,248,000.00</b>	<b>6,752,000.00</b>
	1018000000		129,000,000.00	122,248,000.00	6,752,000.00
<b>1108105200</b>			<b>40,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>
	1018000000		40,000,000.00	0.00	40,000,000.00
<b>1108105300</b>			<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
	1018000000		25,000,000.00	25,000,000.00	0.00
<b>1108105400</b>			<b>260,000,000.00</b>	<b>264,752,000.00</b>	<b>(4,752,000.00)</b>
	1018000000		160,000,000.00	200,000,000.00	(40,000,000.00)
	1002000000	Environment Management and Protection	100,000,000.00	64,752,000.00	35,248,000.00
<b>1108105500</b>			<b>150,000,000.00</b>	<b>246,044,996.00</b>	<b>(96,044,996.00)</b>

	1002000000	Environment Management and Protection	150,000,000.00	246,044,996.00	(96,044,996.00)
<b>1108105600</b>			<b>100,000,000.00</b>	<b>99,876,928.00</b>	<b>123,072.00</b>
	1008000000	Resources Surveys and Remote Sensing	100,000,000.00	99,876,928.00	123,072.00
<b>1108105700</b>			<b>47,000,000.00</b>	<b>32,979,610.00</b>	<b>14,020,390.00</b>
	1008000000	Resources Surveys and Remote Sensing	47,000,000.00	32,979,610.00	14,020,390.00
<b>1108105800</b>			<b>7,000,000.00</b>	<b>6,446,502.00</b>	<b>553,498.00</b>
	1008000000	Resources Surveys and Remote Sensing	7,000,000.00	6,446,502.00	553,498.00
<b>1108105900</b>			<b>30,000,000.00</b>	<b>24,391,779.00</b>	<b>5,608,221.00</b>
	1008000000	Resources Surveys and Remote Sensing	30,000,000.00	24,391,779.00	5,608,221.00
		<b>Grand Total</b>	<b>14,569,033,375.00</b>	<b>13,054,835,148.35</b>	<b>1,514,198,226.65</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution by Programme and Economic Classification

Entity: 1108-Ministry of Environment and Forestry

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>1002000000</b>		<b>Environment Management and Protection</b>	<b>3,232,474,039.00</b>	<b>2,585,643,007.25</b>	<b>646,831,031.75</b>
	2110000	Wages and Salary Contributions	141,580,879.00	92,252,716.25	49,328,162.75
	2210000	Goods and Services	125,595,952.00	106,945,084.55	18,650,867.45
	2220000	Routine Maintenance	1,230,053.00	471,527.00	758,526.00
	2630000	Grants & Transfer To Other Govt. Units	1,869,167,155.00	1,852,849,948.65	16,317,206.35
	2640000	Other Transfers and Emergency Relief	804,350,000.00	492,461,922.80	311,888,077.20
	3110000	Acquisition of Fixed Capital Assets	290,550,000.00	40,661,808.00	249,888,192.00
<b>1008000000</b>		<b>Resources Surveys and Remote Sensing</b>	<b>247,607,103.00</b>	<b>197,025,447.05</b>	<b>50,581,655.95</b>
	2110000	Wages and Salary Contributions	12,325,899.00	8,492,069.35	3,833,829.65
	2210000	Goods and Services	45,748,643.00	22,056,304.70	23,692,338.30
	2220000	Routine Maintenance	4,399,161.00	2,188,954.00	2,210,207.00
	3110000	Acquisition of Fixed Capital Assets	185,133,400.00	164,288,119.00	20,845,281.00
<b>1010000000</b>			<b>620,094,140.00</b>	<b>552,925,238.50</b>	<b>67,168,901.50</b>
	2110000	Wages and Salary Contributions	223,239,948.00	213,287,320.30	9,952,627.70
	2210000	Goods and Services	281,046,956.00	239,591,818.10	41,455,137.90
	2220000	Routine Maintenance	6,762,746.00	3,521,896.15	3,240,849.85
	2640000	Other Transfers and Emergency Relief	92,644,430.00	92,643,761.15	668.85
	2710000	Social Security Benefits	5,100,000.00	2,752,948.80	2,347,051.20
	3110000	Acquisition of Fixed Capital Assets	11,300,060.00	1,127,494.00	10,172,566.00
<b>1012000000</b>			<b>2,095,836,436.00</b>	<b>1,480,197,827.85</b>	<b>615,638,608.15</b>
	2110000	Wages and Salary Contributions	871,723,302.00	844,089,399.10	27,633,902.90
	2210000	Goods and Services	225,295,891.00	186,400,549.25	38,895,341.75
	2220000	Routine Maintenance	34,903,712.00	23,676,415.55	11,227,296.45
	3110000	Acquisition of Fixed Capital Assets	963,913,531.00	426,031,463.95	537,882,067.05
<b>1018000000</b>			<b>8,373,021,657.00</b>	<b>8,239,043,627.70</b>	<b>133,978,029.30</b>
	2110000	Wages and Salary Contributions	20,419,614.00	19,412,831.45	1,006,782.55
	2210000	Goods and Services	8,348,042.00	7,842,318.35	505,723.65
	2630000	Grants & Transfer To Other Govt. Units	8,166,254,001.00	8,103,170,415.75	63,083,585.25
	2640000	Other Transfers and Emergency Relief	178,000,000.00	108,618,062.15	69,381,937.85
		<b>Grand Total</b>	<b>14,569,033,375.00</b>	<b>13,054,835,148.35</b>	<b>1,514,198,226.65</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

### 1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	101,246,192.10	0.00
<b>TOTAL</b>		<b>101,246,192.10</b>	<b>0.00</b>

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	12,075,433,087.00	0.00
<b>TOTAL</b>		<b>12,075,433,087.00</b>	<b>0.00</b>

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	872,000,000.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	38,108,000.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		<b>910,108,000.00</b>	<b>0.00</b>

#### 9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	1,250,000.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	93,136,092.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	6,639,823.25	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0 00	0 00
Environment & Conservancy Administration	1580300	0 00	0 00
Slaughter Houses Administration	1580400	0 00	0 00
Water Supply Administration	1580500	0 00	0 00
Sewerage Administration	1580600	0 00	0 00
Other Health & Sanitation Revenues	1580700	0 00	0 00
Technical Services Fees	1590100	0 00	0 00
External Services Fees	1590200	0 00	0 00
	1930100	0 00	0 00
System Required Revenue A/cs	1990100	0 00	0 00
<b>TOTAL</b>		<b>101,025,915.25</b>	<b>0.00</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	605,620,086 65	0 00
Basic Wages - Temporary Employees	2110200	39,954,481 75	0 00
Personal Allowances paid as part of Salary	2110300	531,959,768 05	0 00
Personal Allowances paid as Reimbursements	2110400	0 00	0 00
Personal Allowances provided in Kind	2110500	0 00	0 00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0 00	0 00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0 00	0 00
Social Benefit Schemes Outside Government	2120300	0 00	0 00
<b>TOTAL</b>		<b>1,177,534,336.45</b>	<b>0.00</b>

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	45,598,929 50	0 00
Communication, Supplies and Services	2210200	20,972,067 65	0 00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	39,590,093 20	0 00
Foreign Travel and Subsistence, and other transportation costs	2210400	34,938,011 45	0 00
Printing, Advertising and Information Supplies and Services	2210500	6,752,233 00	0 00
Rentals of Produced Assets	2210600	96,736,639 00	0 00
Training Expenses	2210700	7,851,054 65	0 00
Hospitality Supplies and Serv	2210800	77,065,297 70	0 00
Insurance Costs	2210900	11,156,238 20	0 00
Specialised Materials and Supp	2211000	44,671,835 15	0 00
Office and General Supplies and Services	2211100	25,335,359 00	0 00
Fuel Oil and Lubricants	2211200	8,951,177 90	0 00
Other Operating Expenses	2211300	143,217,138 55	0 00
Routine Maintenance - Vehicles	2220100	6,070,490 15	0 00
Routine Maintenance - Other Assets	2220200	23,788,302 55	0 00
Exchange Rate Losses	2230100	0 00	0 00
<b>TOTAL</b>		<b>592,694,867.65</b>	<b>0.00</b>

#### 14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0 00	0 00
Subsidies to Private Enterprises	2520000	0 00	0 00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	8,348,716,415 75	0 00
Capital Grants to Government Agencies and other Levels of Government	2630200	1,607,303,948 65	0 00
Other Current Transfers, Grants and Subsidies	2640400	0 00	0 00
Other Capital Grants and Trans	2640500	693,723,746 10	0 00
<b>TOTAL</b>		<b>10,649,744,110 50</b>	<b>0 00</b>

#### 16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	2,752,948.80	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>2,752,948.80</b>	<b>0.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	115,199,867.60	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	24,831,779.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	830,288.30	0.00
Purchase of Office Furniture and General Equipment	3111000	1,155,794.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	459,373,092.50	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	734,961.55	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	23,536,600.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	6,446,502.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>632,108,884.95</b>	<b>0.00</b>

**19 Finance Costs, including Loan Interest**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**20 Repayment of Principal on Domestic and Foreign Borrowing**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	68,038,672.00	0.00
Development Bank Accounts	6540000	62,508,422.00	0.00
Deposit Bank Account	6550000	29,697,735.15	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		<b>160,244,829.15</b>	<b>0.00</b>

#### 22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	318,417.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>318,417.00</b>	<b>0.00</b>

#### 23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	666,935.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	1,445,600.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		2,112,535.00	0.00

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	29,697,735.15	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
<b>TOTAL</b>		29,697,735.15	0.00

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**26. PRIOR YEAR ADJUSTMENTS**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
<b>TOTAL</b>		0.00	0.00



**Statement of Budget Execution**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,927,000,000.00	0.00	(1,516,520,000.00)	410,480,000.00	101,246,192.10	309,233,807.90	24.67%
Exchequer releases	4	0.00	0.00	0.00	0.00	12,075,433,087.00	(12,075,433,087.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	2,405,875,000.00	0.00	(1,490,125,000.00)	915,750,000.00	910,108,000.00	5,642,000.00	99.38%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	52,575,000.00	0.00	52,575,000.00	105,150,000.00	101,025,915.25	4,124,084.75	96.08%
<b>Total</b>		<b>4,385,450,000.00</b>	<b>0.00</b>	<b>(2,954,070,000.00)</b>	<b>1,431,380,000.00</b>	<b>13,187,813,194.35</b>	<b>(11,756,433,194.35)</b>	<b>921.34%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	719,180,343.00	0.00	550,109,299.00	1,269,289,642.00	1,177,534,336.45	91,755,305.55	92.77%
Use of goods and Services	13	379,226,061.00	0.00	354,105,095.00	733,331,156.00	592,694,867.65	140,636,288.35	80.82%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	9,744,228,220.75	0.00	1,366,187,365.25	11,110,415,586.00	10,649,744,110.50	460,671,475.50	95.85%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,487,873,495.50	0.00	5,100,000.00	5,100,000.00	2,752,948.80	2,347,051.20	53.98%
Finance Costs, including Loan Interest	19	0.00	0.00	(36,976,504.50)	1,450,896,991.00	632,108,884.95	818,788,106.05	43.57%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>12,330,508,120.25</b>	<b>0.00</b>	<b>2,238,525,254.75</b>	<b>14,569,033,375.00</b>	<b>13,054,835,148.35</b>	<b>1,514,198,226.65</b>	<b>89.61%</b>



**Statement of Budget Execution**  
Entity: 1108-Ministry of Environment and Forestry  
Current Period: JUL-18 To JUN-19

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution - Development Expenditure**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

RECEIPTS	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,927,000,000.00	0.00	(1,516,520,000.00)	410,480,000.00	101,246,192.10	309,233,807.90	24.67%
Exchequer releases	4	0.00	0.00	0.00	0.00	3,012,012,092.00	(3,012,012,092.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		1,927,000,000.00	0.00	(1,516,520,000.00)	410,480,000.00	3,113,258,284.10	(2,702,778,284.10)	758.44%
<b>PAYMENTS</b>								
Compensation of Employees	12	66,500,000.00	0.00	0.00	66,500,000.00	18,732,050.15	47,767,949.85	28.17%
Use of goods and Services	13	202,000,000.00	0.00	(85,000,000.00)	117,000,000.00	101,268,705.15	15,731,294.85	86.55%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,249,650,000.00	0.00	(1,497,532,415.00)	2,752,117,585.00	2,301,027,694.75	451,089,890.25	83.61%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,484,850,000.00	0.00	(50,000,000.00)	1,434,850,000.00	627,992,746.60	806,857,253.40	43.77%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		6,003,000,000.00	0.00	(1,632,532,415.00)	4,370,467,585.00	3,049,021,196.65	1,321,446,388.35	69.76%



**Statement of Budget Execution - Development Expenditure**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	5	0.00	0.00	0.00	0.00	9,063,420,995.00	(9,063,420,995.00)	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	2,405,875,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	(1,490,125,000.00)	915,750,000.00	910,108,000.00	5,642,000.00	99.38%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	52,575,000.00	0.00	52,575,000.00	105,150,000.00	101,025,915.25	4,124,084.75	96.08%
	<b>Total</b>	2,458,450,000.00	0.00	(1,437,550,000.00)	1,020,900,000.00	10,074,554,910.25	(9,053,654,910.25)	986.83%
<b>PAYMENTS</b>								
	12	652,680,343.00	0.00	550,109,299.00	1,202,789,642.00	1,158,802,286.30	43,987,355.70	96.34%
	13	177,226,061.00	0.00	439,105,095.00	616,331,156.00	491,426,162.50	124,904,993.50	79.73%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	5,494,578,220.75	0.00	2,863,719,780.25	8,358,298,001.00	8,348,716,415.75	9,581,585.25	99.89%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	5,100,000.00	5,100,000.00	2,752,948.80	2,347,051.20	53.98%
	18	3,023,495.50	0.00	13,023,495.50	16,046,991.00	4,116,138.35	11,930,852.65	25.65%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	6,327,508,120.25	0.00	3,871,057,669.75	10,198,565,790.00	10,005,813,951.70	192,751,838.30	98.11%



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Statement of Financial Position

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	160,244,829.15	0.00
Cash Balances	22B	318,417.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>160,563,246.15</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	2,112,535.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>162,675,781.15</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	29,697,735.15	0.00
<b>NET FINANCIAL ASSETS</b>		<b>132,978,046.00</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		132,978,046.00	0.00
<b>NET FINANCIAL POSITION</b>		<b>132,978,046.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Trial Balance

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1320102 Capital Grants from International Organizations	0.00	11,524,453.65	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	11,524,453.65	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	89,721,738.45	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	89,721,738.45	0.00	0.00
1320000 Grants from International Organisations	<b>0.00</b>	<b>101,246,192.10</b>	<b>0.00</b>	<b>0.00</b>
1410402 Rent of Government Buildings and Housing	0.00	1,250,000.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	1,250,000.00	0.00	0.00
1410000 Property Income	<b>0.00</b>	<b>1,250,000.00</b>	<b>0.00</b>	<b>0.00</b>
1420318 Licence Fees	0.00	90,000,000.00	0.00	0.00
1420329 Educational Visits Fees	0.00	936,092.00	0.00	0.00
1420330 Specialized Weather Products Charges	0.00	2,200,000.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	93,136,092.00	0.00	0.00
1420504 Course Fees and Hostel Charges	0.00	6,639,823.25	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	6,639,823.25	0.00	0.00
1420000 Sales of Goods and Services	<b>0.00</b>	<b>99,775,915.25</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	605,620,086.65	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	605,620,086.65	0.00	0.00	0.00
2110202 Casual Labour - Others	39,954,481.75	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	39,954,481.75	0.00	0.00	0.00
2110301 House Allowance	214,835,073.70	0.00	0.00	0.00
2110303 Acting Allowance	334,524.95	0.00	0.00	0.00
2110304 Overtime - Civil Service	41,629,994.70	0.00	0.00	0.00
2110307 Hardship Allowance	55,109,200.15	0.00	0.00	0.00
2110309 Special Duty Allowance	1,837,878.85	0.00	0.00	0.00
2110311 Transfer Allowance	1,333,440.00	0.00	0.00	0.00
2110312 Responsibility Allowance	7,752,520.70	0.00	0.00	0.00
2110313 Entertainment Allowance	1,656,868.00	0.00	0.00	0.00
2110314 Transport Allowance	79,760,898.25	0.00	0.00	0.00
2110315 Extraneous Allowance	26,068,221.05	0.00	0.00	0.00
2110316 Security Allowance	69,878,257.85	0.00	0.00	0.00
2110317 Domestic Servant Allowance	331,240.00	0.00	0.00	0.00
2110318 n Practising Allowance	400,000.00	0.00	0.00	0.00
2110319 Top-up House Allowance	3,017,049.55	0.00	0.00	0.00
2110320 Leave Allowance	3,114,600.30	0.00	0.00	0.00
2110327 Ministerial Allowance	900,000.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	24,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	531,959,768.05	0.00	0.00	0.00
2110000 Wages and Salary Contributions	<b>1,177,534,336.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210101 Electricity	29,698,990.60	0.00	0.00	0.00
2210102 Water and Sewerage Charges	15,889,938.90	0.00	0.00	0.00
2210103 Gas expenses	10,000.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	45,598,929.50	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	17,474,211.55	0.00	0.00	0.00
2210202 Internet Connections	739,541.00	0.00	0.00	0.00
2210203 Courier & Postal Services	918,577.00	0.00	0.00	0.00
2210204 Leased Communication Lines	294,390.40	0.00	0.00	0.00
2210205 Satellite Access Services	1,545,347.70	0.00	0.00	0.00
2210200 Communication, Supplies and Services	20,972,067.65	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	25,684,557.20	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210302 Accommodation - Domestic Travel	5,599,280.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	7,140,606.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	767,800.00	0.00	0.00	0.00
2210309 Field Allowance	397,850.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	39,590,093.20	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	25,839,176.60	0.00	0.00	0.00
2210402 Accommodation	3,117,166.10	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	5,535,863.40	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	445,805.35	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	34,938,011.45	0.00	0.00	0.00
2210502 Publishing & Printing Services	6,519,248.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	157,997.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	74,988.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	6,752,233.00	0.00	0.00	0.00
2210602 Payment of Rents and Rates - Residential	950,000.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	94,787,167.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	999,472.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	96,736,639.00	0.00	0.00	0.00
2210701 Travel Allowance	3,532,420.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	383,080.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	312,900.00	0.00	0.00	0.00
2210705 Field Training Attachments	105,920.00	0.00	0.00	0.00
2210706 Book Allowance	161,974.65	0.00	0.00	0.00
2210707 Project Allowance	156,500.00	0.00	0.00	0.00
2210710 Accommodation Allowance	318,700.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	2,734,400.00	0.00	0.00	0.00
2210712 Trainee Allowance	145,160.00	0.00	0.00	0.00
2210700 Training Expenses	7,851,054.65	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,887,975.60	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	73,831,505.10	0.00	0.00	0.00
2210805 National Celebrations	295,817.00	0.00	0.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	77,065,297.70	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	50,000.00	0.00	0.00	0.00
2210905 Aircraft, Boats and Other Transport Equipment Insurance	11,106,238.20	0.00	0.00	0.00
2210900 Insurance Costs	11,156,238.20	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,456,478.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	762,180.65	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	25,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	1,451,216.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	1,252,160.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	617,925.00	0.00	0.00	0.00
2211015 Foods and Rations	28,369,210.35	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,472,384.00	0.00	0.00	0.00
2211023 Supplies for Production	9,265,281.15	0.00	0.00	0.00
2211000 Specialised Materials and Supplies	44,671,835.15	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,955,248.00	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	3,989,391.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	390,720.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	25,335,359.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211201 Refined Fuels and Lubricants for Transport	6,322,756.05	0.00	0.00	0.00
2211203 Refined Fuels and Lubricants -- Other	2,382,543.85	0.00	0.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	245,878.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	8,951,177.90	0.00	0.00	0.00
2211301 Bank Service Commission and Charges	170,100.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	57,389,478.40	0.00	0.00	0.00
2211307 Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	170,000.00	0.00	0.00	0.00
2211309 Managent Fees	178,600.00	0.00	0.00	0.00
2211310 Contracted Professional Services	84,456,229.15	0.00	0.00	0.00
2211311 Contracted Technical Services	454,100.00	0.00	0.00	0.00
2211322 Bindingof Records	398,631.00	0.00	0.00	0.00
2211300 Other Operating Expenses	143,217,138.55	0.00	0.00	0.00
<b>2210000 Goods and Services</b>	<b>562,836,074.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	4,386,825.15	0.00	0.00	0.00
2220102 Maintenance Expenses - Aircraft	1,683,665.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	6,070,490.15	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	18,377,156.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	301,304.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	986,095.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	942,476.15	0.00	0.00	0.00
2220206 Maintenance of Civil Works	801,738.00	0.00	0.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	302,400.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	577,234.85	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,381,098.55	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	118,800.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	23,788,302.55	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>29,858,792.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	8,348,716,415.75	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	8,348,716,415.75	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	1,607,303,948.65	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,607,303,948.65	0.00	0.00	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>9,956,020,364.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2640503 Other Capital Grants and Trans	693,723,746.10	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	693,723,746.10	0.00	0.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>693,723,746.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	2,752,948.80	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	2,752,948.80	0.00	0.00	0.00
<b>2710000 Social Security Benefits</b>	<b>2,752,948.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110504 Other Infrastructure and Civil Works	115,199,867.60	0.00	0.00	0.00
3110500 Construction and Civil Works	115,199,867.60	0.00	0.00	0.00
3110801 Overhaul of Vehicles	440,000.00	0.00	0.00	0.00
3110802 Overhaul of Aircraft	24,391,779.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	24,831,779.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	335,909.75	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	494,378.55	0.00	0.00	0.00
3110900 Purchase of Household	830,288.30	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Furniture and Institutional Equipment				
3111001 Purchase of Office Furniture and Fittings	525,800.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	629,994.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,155,794.00	0.00	0.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	200,100.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	358,541,070.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	424,994.50	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	30,000.00	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	100,176,928.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	459,373,092.50	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	734,961.55	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	734,961.55	0.00	0.00	0.00
3111305 Purchase of tree seeds and seedlings	23,536,600.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	23,536,600.00	0.00	0.00	0.00
3111403 Research	6,446,502.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	6,446,502.00	0.00	0.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>632,108,884.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	872,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	872,000,000.00	0.00	0.00
<b>3510000 Receipts from the Sale of Fixed Assets</b>	<b>0.00</b>	<b>872,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
3520303 Sale of Non-Capital Goods	0.00	38,000,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	108,000.00	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	38,108,000.00	0.00	0.00
<b>3520000 Receipts from Sales of Inventories</b>	<b>0.00</b>	<b>38,108,000.00</b>	<b>0.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	68,038,672.00	0.00	0.00	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	68,038,672.00	0.00	0.00	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>68,038,672.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6540101 Ministry HQ Development Bank A	62,508,422.00	0.00	0.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	62,508,422.00	0.00	0.00	0.00
<b>6540000 Development Bank Accounts</b>	<b>62,508,422.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6550101 Ministry HQ Deposit Bank A/C	29,697,735.15	0.00	0.00	0.00
6550100 Deposit Bank Accounts	29,697,735.15	0.00	0.00	0.00
<b>6550000 Deposit Bank Account</b>	<b>29,697,735.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6580101 Cash	318,417.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	318,417.00	0.00	0.00	0.00
<b>6580000 Cash in Hand</b>	<b>318,417.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6710103 Salary advance	666,935.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	666,935.00	0.00	0.00	0.00
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>666,935.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	1,445,600.00	0.00	0.00	0.00
6760100 Imprests	1,445,600.00	0.00	0.00	0.00
<b>6760000 Government Imprests</b>	<b>1,445,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
<b>6780000 Suspense &amp; Clearance Account</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	29,697,735.15	0.00	0.00
7310100 General Deposits Items	0.00	29,697,735.15	0.00	0.00
7310000 Deposits	0.00	29,697,735.15	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	12,075,433,087.00	0.00	0.00
9910200 Exchequer Provisions	0.00	12,075,433,087.00	0.00	0.00
9910000 Provisions	0.00	12,075,433,087.00	0.00	0.00
<b>Total</b>	<b>13,217,510,929.50</b>	<b>13,217,510,929.50</b>	<b>0.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## MINISTRY OF ENVIRONMENT AND FORESTRY

**Telegram:** "NATURE", Nairobi  
**Telephone:** 0254-20- 2730808/9  
**Fax** : 0254-20- 2734722  
**Email** : [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)  
**Website** : [www.environment.go.ke](http://www.environment.go.ke)

**N.H.I.F. BUILDING  
RAGATI ROAD  
P. O. BOX 30126  
NAIROBI**

**REF:** DENR/ACC/FIN/11/2



**DATE:** 24<sup>th</sup> September, 2019

Principal Secretary  
The National Treasury  
P.O. Box 30007  
**NAIROBI**

**(Attn: Director General – Accounting Services & Quality Assurance)**

**RE: BANK RECONCILIATION STATEMENT FOR DEVELOPMENT AS AT 31<sup>ST</sup> JULY, 2019**

Reference is made to the above subject.

Enclosed herewith please find the attached Bank Reconciliation Statement as stated below for your necessary action.

Development – 1108 – Account No. 1000383968

Remjius O. Okong'o  
**For: PRINCIPAL SECRETARY**

**Copy to:** KENAO  
P.O. Box 30084 – 00100  
**NAIROBI**

Internal Audit

Cash Office

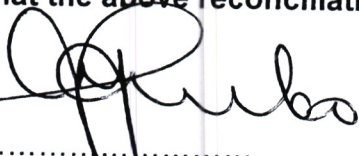
REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND FORESTRY  
DEV-1108 (ME&F) 2018/2019 OLD ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 31.07.2019  
Kshs.

F.O 30

Kshs.

Balance as per bank certificate		62,508,422.00
<b>Less</b>		
1. Payments in cashbook not yet recorded in bank statement	-	
2. Receipts in bank statement not yet recorded in cashbook	-	
<b>Add</b>		
3. Payments in bank statement not yet recorded in casbook	-	
4. Receipts in cashbook not yet recorded in bank statement.	-	
Balance as per the cashbook.....		62,508,422.00

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

  
.....  
Signature

ACCOUNTANT u  
.....  
Designation

23/09/19  
.....  
Date

(All schedules are attached herewith)

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108( ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT(SCHEDULE 4)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	



**MINISTRY OF ENVIRONMENT AND FORESTRY**

**Telegrams:** "NATURE", Nairobi  
**Telephone:** 0254-20- 2730808/9  
**Fax** : 0254-20- 2734722  
**Email** : psoffice@environment.go.ke  
**Website** : www.environment.go.ke

**N.H.I.F. BUILDING  
RAGATI ROAD  
P. O. BOX 30126  
NAIROBI**



**REF:** DENR/ACC/FIN/11/2

**DATE:** 25<sup>th</sup> July, 2019

Principal Secretary  
The National Treasury  
P.O. Box 30007  
**NAIROBI**

**(Attn: Director General – Accounting Services & Quality Assurance)**

**RE: BANK RECONCILIATION STATEMENT FOR RECURRENT AS AT 28<sup>TH</sup> JUNE, 2019**

Reference is made to the above subject.

Enclosed herewith please find the attached Bank Reconciliation Statement as stated below for your necessary action.

Recurrent – 1108 – Account No. 1000383957

Remjius O. Okong'o  
**For: PRINCIPAL SECRETARY**

**Copy to:** KENAO  
P.O. Box 30084 – 00100  
**NAIROBI**

Internal Audit


Cash Office

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILLIATION STATEMENT AS AT 28.06.2019**

F.O 30

	Kshs.		Kshs.
Balance as per bank certificate			28,972,115.40
<b>Less</b>			
1. Payments in cashbook not yet recorded in bank statement	272,489,533.85		
2. Receipts in bank statement not yet recorded in cashbook	15,741.40	272,505,275.25	
<b>Add</b>			
3. Payments in bank statement not yet recorded in casbook	109,579.70		
4. Receipts in cashbook not yet recorded in bank statement.	312,711,411.35	312,820,991.05	
Balance as per the cashbook.....			69,287,831.20

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

  
.....  
Signature

  
.....  
Accountant u  
Designation

  
.....  
Date

(All schedules are attached herewith)

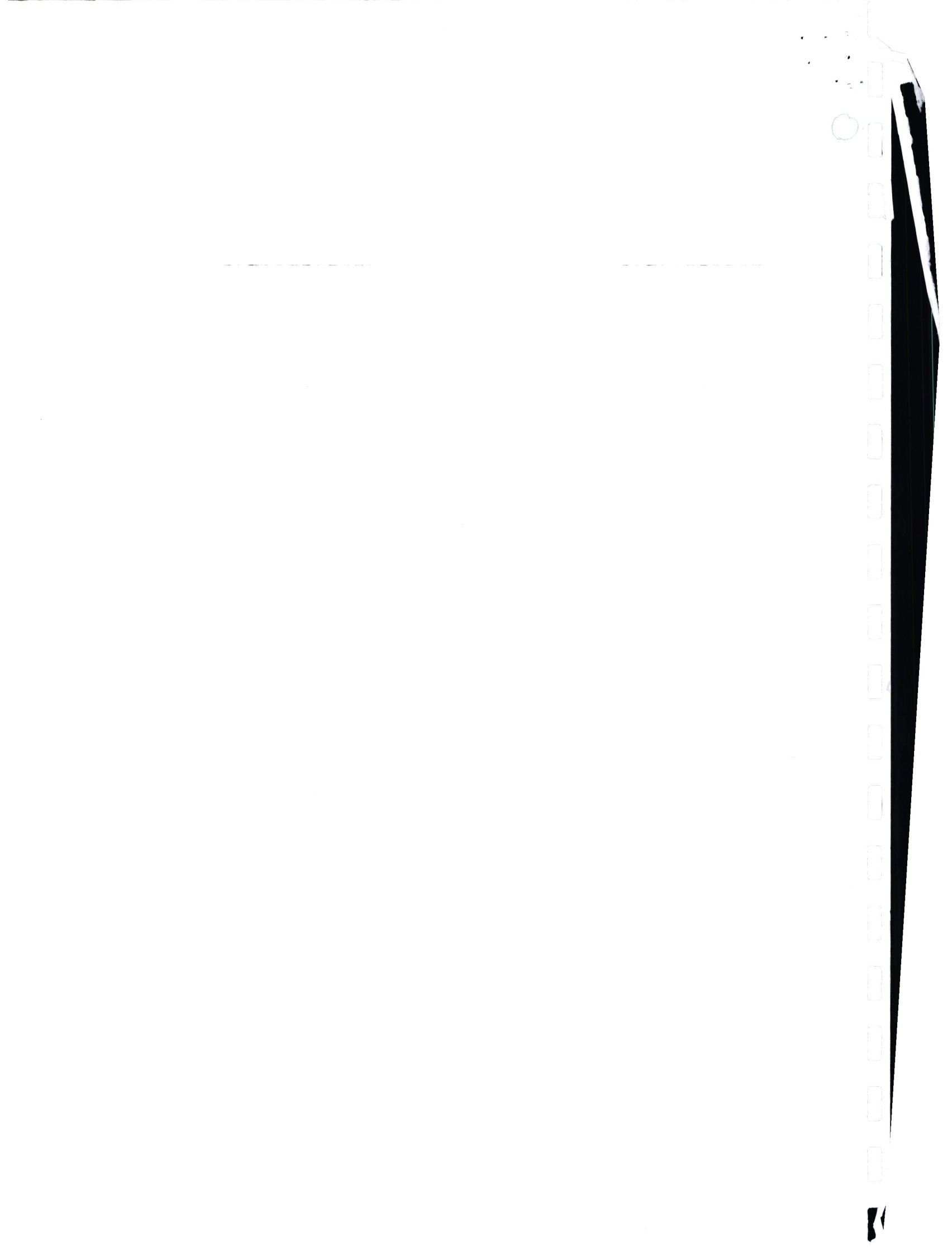
**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 28.06.2019**

<b>PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
27.06.2019	Pv No.8408 O/Stated Fol 44	160.00	
11.06.2019	SWA-Foreign Affairs	200.00	
25.06.2019	Foreign Affairs	200.00	
26.06.2019	PAYE	621.00	
25.06.2019	SWA-Labour and HRD (USWA)	840.00	
27.06.2019	VAT	956.90	
26.06.2019	Rodney Omari	2,000.00	
26.06.2019	Rodney Omari	2,000.00	
27.06.2019	Janeth Mwandoe	2,000.00	
27.06.2019	Jared Ndege	2,000.00	
27.06.2019	Janeth Mwandoe	2,000.00	
27.06.2019	Janeth Mwandoe	2,000.00	
27.06.2019	Jared Ndege	2,000.00	
27.06.2019	VAT	2,068.95	
27.06.2019	VAT	2,997.95	
26.06.2019	Maureen Indiviza	3,000.00	
26.06.2019	Maureen Indiviza	3,000.00	
26.06.2019	Maureen Indiviza	3,000.00	
26.06.2019	Grace Ndihu	3,000.00	
26.06.2019	Grace Ndihu	3,000.00	
26.06.2019	Agnes Manthi	3,000.00	
26.06.2019	Agnes Manthi	3,000.00	
27.06.2019	Grace Ndihu	3,000.00	
27.06.2019	Grace Ndihu	3,000.00	
27.06.2019	Maureen Indiviza	3,000.00	
27.06.2019	Agnes Yobterik	3,600.00	
26.06.2019	VAT	3,724.15	
27.06.2019	VAT	3,729.30	
27.06.2019	WCPS	3,773.60	
26.06.2019	Samuel Mwangi	4,000.00	
26.06.2019	Isabella Odhiambo	4,000.00	
26.06.2019	Isabella Odhiambo	4,000.00	
26.06.2019	Pauline Ndegwa	4,000.00	
26.06.2019	Samuel Mwangi	4,000.00	
26.06.2019	Pauline Ndegwa	4,000.00	
26.06.2019	Leah Oinde	4,000.00	

26.06.2019	Pauline Ndegwa	4,000.00	
26.06.2019	Leah Oinde	4,000.00	
27.06.2019	Pauline Ndegwa	4,000.00	
27.06.2019	Pauline Ndegwa	4,000.00	
27.06.2019	Leah Oinde	4,000.00	
27.06.2019	Leah Oinde	4,000.00	
27.06.2019	Leah Oinde	4,000.00	
27.06.2019	Isabella Odhiambo	4,000.00	
27.06.2019	Isabella Odhiambo	4,000.00	
27.06.2019	Samuel Mwangi	4,000.00	
27.06.2019	VAT	4,274.85	
26.06.2019	Dorcas Kivindu	5,000.00	
26.06.2019	Dorothy Otieno	5,000.00	
26.06.2019	Dorcas Kavindu	5,000.00	
26.06.2019	Consolata Amenyua	5,000.00	
26.06.2019	Consolata Amenyua	5,000.00	
26.06.2019	Mercy Kimani	5,000.00	
26.06.2019	Mercy Kimani	5,000.00	
26.06.2019	Elizabeth Gatwiri	5,000.00	
26.06.2019	Elizabeth Gatwiri	5,000.00	
26.06.2019	Elizabeth Gatwiri	5,000.00	
26.06.2019	Elizabeth Gatwiri	5,000.00	
27.06.2019	Dorcas Kivindu	5,000.00	
27.06.2019	Consolata Amenyua	5,000.00	
27.06.2019	Mercy Kimani	5,000.00	
27.06.2019	Mary Maithya	5,000.00	
27.06.2019	VAT	5,131.05	
27.06.2019	VAT	5,430.05	
27.06.2019	VAT	5,720.70	
26.06.2019	Doris Nyambura	6,000.00	
26.06.2019	Doris Nyambura	6,000.00	
26.06.2019	Doris Nyambura	6,000.00	
26.06.2019	Doris Nyambura	6,000.00	
27.06.2019	VAT	6,162.30	
27.06.2019	VAT	6,462.00	
27.06.2019	VAT	6,553.45	
27.06.2019	VAT	6,558.00	
26.06.2019	Gladys Bosire	7,000.00	
26.06.2019	Fridah Peter	7,000.00	
26.06.2019	Rose Ariaga	7,000.00	
26.06.2019	CAROLINE KIPYEGO	7,000.00	
26.06.2019	Mary Maithya	7,000.00	

26.06.2019	Sarah Dika	7,000.00	
26.06.2019	Sarah Dika	7,000.00	
26.06.2019	Sarah Dika	7,000.00	
26.06.2019	Sarah Dika	7,000.00	
26.06.2019	Sarah Dika	7,000.00	
26.06.2019	Sarah Dika	7,000.00	
26.06.2019	Caroline Kipyego	7,000.00	
26.06.2019	Caroline Kipyego	7,000.00	
26.06.2019	Caroline Kipyego	7,000.00	
26.06.2019	Rose Ariaga	7,000.00	
26.06.2019	Rose Ariaga	7,000.00	
26.06.2019	Rose Ariaga	7,000.00	
26.06.2019	Fridah Peter	7,000.00	
26.06.2019	Fridah Peter	7,000.00	
26.06.2019	Gladys Bosire	7,000.00	
26.06.2019	Grace Njue	7,000.00	
26.06.2019	Grace Njue	7,000.00	
26.06.2019	Gladys Bosire	7,000.00	
27.06.2019	Fridah Peter	7,000.00	
27.06.2019	Gladys Bosire	7,000.00	
27.06.2019	Fridah Peter	7,000.00	
27.06.2019	Mary Maithya	7,000.00	
27.06.2019	Mary Maithya	7,000.00	
27.06.2019	Grace Njue	7,000.00	
27.06.2019	Gladys Bosire	7,000.00	
27.06.2019	Rose Ariaga	7,000.00	
27.06.2019	Grace Njue	7,000.00	
27.06.2019	Mary Maithya	7,000.00	
27.06.2019	VAT	7,514.95	
27.06.2019	Juna Wekesa	7,520.00	
27.06.2019	Redempta Lukale	7,520.00	
27.06.2019	Steve Muhanji	7,600.00	
27.06.2019	VAT	7,655.15	
24.06.2019	VAT	7,986.20	
26.06.2019	Fridah Cheserek	8,000.00	
26.06.2019	Fridah Jebii	8,000.00	
27.06.2019	Fridah Cheserek	8,000.00	
27.06.2019	Fridah Cheserek	8,000.00	
27.06.2019	Fridah Chebii	8,000.00	
26.06.2019	Dir. PSM	8,245.35	
27.06.2019	VAT	8,633.05	
27.06.2019	VAT	9,202.95	

26.06.2019	Catherine Njeri	10,000.00	
26.06.2019	Catherine Njeri	10,000.00	
26.06.2019	Cyrus Nyaata	10,000.00	
26.06.2019	Cyrus Nyaata	10,000.00	
26.06.2019	Edwin Elamenya	10,000.00	
26.06.2019	Edwin Elamenya	10,000.00	
26.06.2019	Edwin Elamenya	10,000.00	
26.06.2019	Edwin Elamenya	10,000.00	
26.06.2019	Edwin Elamenya	10,000.00	
26.06.2019	Edwin Elamenya	10,000.00	
26.06.2019	Zipporah Kingori	10,000.00	
26.06.2019	Zipporah Kingori	10,000.00	
26.06.2019	Catherine Njeri	10,000.00	
26.06.2019	Lydia Ndungu	10,000.00	
26.06.2019	Lydia Ndungu	10,000.00	
26.06.2019	Lydia Ndungu	10,000.00	
26.06.2019	Jane K. Stephen	10,000.00	
26.06.2019	Jane Stephen	10,000.00	
26.06.2019	Cyrus Nyaata	10,000.00	
26.06.2019	Esther Njoroge	10,000.00	
27.06.2019	Catherine Njeri	10,000.00	
27.06.2019	Rose Ariaga	10,000.00	
27.06.2019	Rose Ariaga	10,000.00	
27.06.2019	Jane Stephen	10,000.00	
27.06.2019	Zipporah Kingori	10,000.00	
27.06.2019	Cyrus Nyaata	10,000.00	
27.06.2019	Cyrus Nyaata	10,000.00	
27.06.2019	Jane Stephen	10,000.00	
27.06.2019	Jane Stephen	10,000.00	
27.06.2019	Esther Njoroge	10,000.00	
27.06.2019	Jane Stephen	10,000.00	
27.06.2019	Pauline Ndegwa	10,000.00	
27.06.2019	Esther Njoroge	10,000.00	
28.06.2019	Zipporah Kingori	10,000.00	
27.06.2019	VAT	10,575.00	
27.06.2019	VAT	10,861.95	
26.06.2019	Rachel Malela	11,000.00	
26.06.2019	Rachel Malela	11,000.00	
27.06.2019	Rachel Malela	11,000.00	
27.06.2019	Johnson Mbugua	11,280.00	
27.06.2019	Jared Seda	11,280.00	
27.06.2019	Evans Rutto	11,280.00	
27.06.2019	Gideon Kosgei	11,280.00	



27.06.2019	Stephen Asaape	11,280.00	
27.06.2019	Susan Mbegera	11,280.00	
27.06.2019	Charles Kilonzo	11,280.00	
27.06.2019	Francis Tunje	11,280.00	
27.06.2019	VAT	12,931.05	
27.06.2019	VAT	13,231.05	
27.06.2019	VAT	13,577.60	
27.06.2019	VAT	13,691.40	
26.06.2019	Arther Akidiva	13,706.40	
14.06.2019	Melvine Agencies ltd VAT	13,965.50	
26.06.2019	Annmary Kathambi	14,000.00	
26.06.2019	Annmary Kathambi	14,000.00	
26.06.2019	Josephine Ofula	14,000.00	
26.06.2019	Josephine Ofula	14,000.00	
26.06.2019	Annmary Kathambi	14,000.00	
27.06.2019	Annmary Kathambi	14,000.00	
27.06.2019	Josephine Ofula	14,000.00	
27.06.2019	Josephine Ofula	14,000.00	
27.06.2019	VAT	14,299.15	
26.06.2019	Florence Nderitu	15,000.00	
26.06.2019	Florence Okemwa	15,000.00	
26.06.2019	Fridah Jebii	15,000.00	
26.06.2019	Florence Nderitu	15,000.00	
26.06.2019	Florence Nderitu	15,000.00	
26.06.2019	Florence Okemwa	15,000.00	
26.06.2019	Florence Okemwa	15,000.00	
26.06.2019	Florence Okemwa	15,000.00	
26.06.2019	Florence Okemwa	15,000.00	
26.06.2019	Florence Okemwa	15,000.00	
27.06.2019	Florence Nderitu	15,000.00	
27.06.2019	Florence Nderitu	15,000.00	
27.06.2019	Esther Njoroge	15,000.00	
27.06.2019	Rose Ariaga	15,000.00	
27.06.2019	VAT	16,758.60	
26.06.2019	Carolyne Opere	17,000.00	
26.06.2019	Carolyne Opere	17,000.00	
26.06.2019	Carolyne Opere	17,000.00	
26.06.2019	Carolyne Opere	17,000.00	
27.06.2019	Carolyne Opere	17,000.00	
27.06.2019	VAT	17,068.95	
27.06.2019	VAT	17,100.00	
27.06.2019	Far West Auto Care	17,543.10	
27.06.2019	VAT	17,614.65	

27.06.2019	VAT	18,150.00	
27.06.2019	VAT	18,537.40	
27.06.2019	VAT	18,879.30	
27.06.2019	VAT	19,056.20	
27.06.2019	Remjius Okongo	19,920.00	
27.06.2019	Irene Ngonde	19,920.00	
27.06.2019	Mutungu Ndolo	19,920.00	
27.06.2019	Cyatha Mwachofi	19,920.00	
26.06.2019	Carol Kaburu	20,000.00	
26.06.2019	Joyce Amogolla	20,000.00	
26.06.2019	Joyce Amogolla	20,000.00	
26.06.2019	Joyce Amogolla	20,000.00	
27.06.2019	Joyce Amogolla	20,000.00	
27.06.2019	Frankline Makonjio	20,000.00	
27.06.2019	Ann Kimani	20,000.00	
27.06.2019	Maureen Indiviza	20,000.00	
27.06.2019	Margaret Wangechi	20,000.00	
27.06.2019	Janeth Mwandoe	20,000.00	
27.06.2019	Samuel Maguta	20,000.00	
27.06.2019	Hannah Kinyanjui	20,000.00	
27.06.2019	Florence Okemwa	20,000.00	
27.06.2019	VAT	20,389.65	
27.06.2019	VAT	20,586.20	
27.06.2019	VAT	21,000.00	
27.06.2019	VAT	22,112.05	
27.06.2019	VAT	22,448.30	
27.06.2019	VAT	22,500.00	
27.06.2019	VAT	23,496.00	
26.06.2019	Danvas Otara	25,000.00	
27.06.2019	Michael Okumu	25,400.00	
27.06.2019	Nelson Manyeki	25,400.00	
27.06.2019	Parkinson Ndongye	25,400.00	
27.06.2019	Wilson Tonkei	25,400.00	
27.06.2019	VAT	25,603.45	
27.06.2019	VAT	25,862.05	
27.06.2019	VAT	25,862.05	
27.06.2019	Priscilla Gituro	27,700.00	
27.06.2019	Priscilla Gituro	27,700.00	
26.06.2019	Priscilla Gituro	27,720.00	
27.06.2019	Margaret Mugane	27,720.00	
27.06.2019	Margaret Mugane	27,720.00	
27.06.2019	Priscilla Gituro	27,720.00	

27.06.2019	Margaret Mugane	27,720.00	
27.06.2019	Margaret Mugane	27,720.00	
27.06.2019	VAT	27,724.15	
27.06.2019	VAT	28,450.85	
27.06.2019	VAT	28,950.00	
26.06.2019	Dan Maangi	30,000.00	
26.06.2019	Grace Wahura	30,000.00	
27.06.2019	Kenya Society of Environment	30,000.00	
27.06.2019	VAT	30,000.00	
27.06.2019	Silas Gitari	30,000.00	
27.06.2019	Samuel Mwangi	30,000.00	
27.06.2019	David Mburu	30,000.00	
27.06.2019	David Mburu	30,000.00	
27.06.2019	VAT	30,287.05	
27.06.2019	Pacifica Ogola	30,800.00	
27.06.2019	Charles Mutai	30,800.00	
27.06.2019	Richard Mwendandu	30,880.00	
27.06.2019	Ali Mohamed	30,880.00	
27.06.2019	Henry Rono	30,880.00	
27.06.2019	VAT	30,943.75	
27.06.2019	VAT	30,982.75	
27.06.2019	VAT	31,525.85	
27.06.2019	VAT	32,184.00	
27.06.2019	VAT	33,724.15	
27.06.2019	Mbaraka Ali	35,200.00	
28.06.2019	VAT	36,206.90	
27.06.2019	VAT	36,786.20	
27.06.2019	PAYE	37,733.60	
27.06.2019	Zerina Ngazo	37,931.05	
27.06.2019	VAT	38,358.60	
28.06.2019	VAT	40,086.20	
26.06.2019	Veronica Njuhi	41,580.00	
26.06.2019	Veronica Njuhi	41,580.00	
26.06.2019	Veronica Njuhi	41,580.00	
26.06.2019	Veronica Njuhi	41,580.00	
27.06.2019	VAT	46,551.70	
27.06.2019	VAT	48,024.20	
27.06.2019	VAT	48,413.50	
27.06.2019	VAT	49,763.80	
26.06.2019	Edwin Elamenya	50,000.00	
26.06.2019	Michael Kavulani	50,000.00	
26.06.2019	Stanley Muturi	50,000.00	

27.06.2019	VAT	51,724.15	
27.06.2019	VAT	52,241.40	
27.06.2019	VAT	54,600.00	
27.06.2019	Askas Ent.	54,962.05	
27.06.2019	VAT	59,353.45	
26.06.2019	Elvis Kiarie	60,000.00	
27.06.2019	Fiexdukl Ltd.	63,830.00	
27.06.2019	VAT	64,253.80	
27.06.2019	VAT	65,172.40	
26.06.2019	Rentokil Initial	68,275.85	
27.06.2019	Poolside Cafeteria	68,370.70	
27.06.2019	VAT	69,072.40	
26.06.2019	Rosalind Nyaga	70,000.00	
11.06.2019	ICEA Lion Life Assurance	71,265.85	
27.06.2019	Nairobi Water and S. Com.	72,413.00	
27.06.2019	VAT	72,413.80	
27.06.2019	VAT	75,093.10	
27.06.2019	Comm. Of Customs	76,255.00	
28.06.2019	VAT	77,586.20	
27.06.2019	Telkom Kenya	78,372.45	
27.06.2019	VAT	78,387.95	
27.06.2019	VAT	79,965.50	
27.06.2019	VAT	80,592.00	
27.06.2019	VAT	81,931.05	
27.06.2019	K P L C	88,241.00	
27.06.2019	Far West Auto Care	94,068.95	
28.06.2019	VAT	94,137.95	
27.06.2019	PAYE	96,012.00	
27.06.2019	CMC Motors	99,550.75	
26.06.2019	Enock Maticha	100,000.00	
26.06.2019	Nicholas NKOROI	100,000.00	
27.06.2019	CMC Motors	101,238.00	
28.06.2019	Pago Airways	104,550.00	
27.06.2019	Aviators Resort Inn	104,879.30	
27.06.2019	VAT	109,411.05	
27.06.2019	Multi Choice	112,975.70	
26.06.2019	VAT	114,307.30	
27.06.2019	VAT	116,379.30	
27.06.2019	Safaricom Ltd.	116,561.85	
27.06.2019	VAT	116,575.85	
27.06.2019	VAT	117,952.75	
27.06.2019	Morage Auto	118,470.00	

27.06.2019	Attic Tours & Travel	118,900.00	
26.06.2019	Cyatha Mwachofi	120,000.00	
27.06.2019	Poolside Cafeteria	120,146.55	
27.06.2019	Kabro Ent.	120,230.00	
27.06.2019	CMC Motors	121,709.15	
27.06.2019	Akarim Agencies	126,865.00	
27.06.2019	CMC Motors	137,774.05	
27.06.2019	VAT	140,081.75	
27.06.2019	Wilbro Trading Co	140,344.85	
26.06.2019	KSG-Rosalind Nyagah	140,360.00	
27.06.2019	Hellen Chepkemoi	145,172.70	
27.06.2019	VAT	148,728.60	
26.06.2019	Samuel Kariuki	150,000.00	
26.06.2019	ESAMI	153,023.60	
27.06.2019	PAYE	156,240.00	
27.06.2019	Car & General	158,272.95	
27.06.2019	VAT	162,931.05	
27.06.2019	Toyota Kenya	168,721.05	
27.06.2019	Nation Media Group	177,782.00	
27.06.2019	VAT	188,046.20	
27.06.2019	Aviators Resort Inn	193,875.00	
27.06.2019	Safaricom Ltd.	199,136.05	
27.06.2019	Nicholas Kilonzi	200,000.00	
27.06.2019	VAT	207,000.00	
27.06.2019	VAT	207,000.00	
27.06.2019	VAT	207,000.00	
27.06.2019	Safaricom Ltd.	209,190.40	
27.06.2019	Dideon Gathaara	224,028.00	
27.06.2019	Nairobi Water and S. Com.	231,259.00	
27.06.2019	Postal Corporation	237,968.95	
27.06.2019	Poolside Cafeteria	242,568.95	
27.06.2019	Akarim Agencies	243,290.00	
27.06.2019	Simpire Dhiko	248,922.40	
27.06.2019	Purewill Ventures	251,008.60	
14.06.2019	Melvine Agencies ltd	256,034.50	
27.06.2019	Fiexdukl Ltd.	262,150.85	
27.06.2019	VAT	271,551.70	
27.06.2019	Peter Webo	300,000.00	
27.06.2019	VAT	302,100.00	
27.06.2019	Marabs Agencies	307,241.40	
27.06.2019	VAT	310,500.00	
27.06.2019	PAYE	312,480.00	

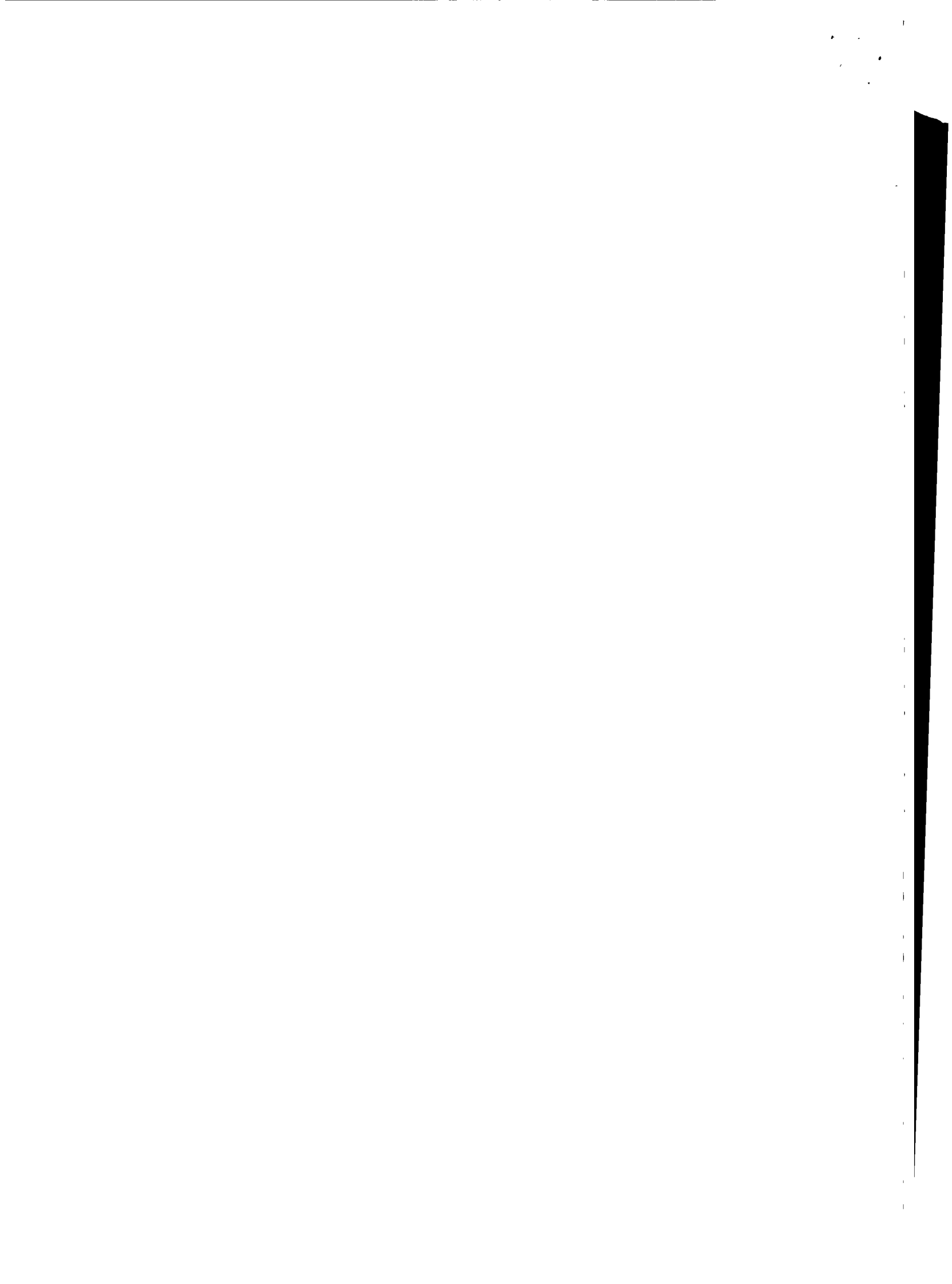
27.06.2019	Kabro Ent.	312,931.05	
27.06.2019	Wilbro Trading Co.	313,500.00	
27.06.2019	Ivy World Ltd	322,935.35	
27.06.2019	Betacamp Gen. Supplies	332,750.00	
27.06.2019	K B C	339,852.60	
27.06.2019	Dicaplo Ltd	346,120.70	
28.06.2019	Pago Airways	348,500.00	
27.06.2019	Mukena Agencies	349,363.80	
26.06.2019	Nicholas Kilonzi	350,525.35	
27.06.2019	PAYE	357,164.65	
27.06.2019	Elimart Merchants	360,000.00	
27.06.2019	Emma Pilaso Senteu	364,560.00	
27.06.2019	Wembughen Agencies	373,810.35	
27.06.2019	Wilbro Trading Co	377,413.80	
27.06.2019	Standard Media Group	385,000.00	
28.06.2019	Pago Airways	395,590.00	
27.06.2019	Trueline Ltd	405,387.95	
27.06.2019	Waterberg Ent.	411,551.70	
27.06.2019	Government Printer	412,500.00	
27.06.2019	Payments C/Forward Overstated	414,000.20	
27.06.2019	Attic Tours & Travel	425,202.00	
27.06.2019	Nation Media Group	430,760.00	
27.06.2019	VAT	440,172.40	
27.06.2019	VAT	460,086.20	
27.06.2019	Elpeso Ent.	469,396.55	
27.06.2019	Mali Tumisho Ltd	474,137.95	
27.06.2019	Seromax Investment	474,137.95	
27.06.2019	KMC	500,000.00	
27.06.2019	Heyfan Ent	508,275.85	
27.06.2019	Central Rime Agencies	521,599.15	
27.06.2019	Wister Hotel	530,750.00	
27.06.2019	Nation Media Group	550,000.00	
28.06.2019	Pago Airways	551,360.00	
27.06.2019	Markson Ent	555,262.95	
27.06.2019	Aviators Resort Inn.	558,017.25	
27.06.2019	Toyota Kenya	567,302.25	
27.06.2019	NEW KCC	577,974.15	
27.06.2019	Nation Media Group	590,040.00	
27.06.2019	Kenvic Agencies	618,275.85	
28.06.2019	Safaricom Ltd.	629,994.00	
28.06.2019	Guts Services	663,793.10	
27.06.2019	Cinfra Options	674,413.80	

27.06.2019	Original Distributors	703,241.40	
27.06.2019	Longrock Tours	725,085.00	
27.06.2019	Parkinson Ndonge	729,120.00	
28.06.2019	Jochkal Tech.	734,913.80	
27.06.2019	Poolside Cafeteria	771,200.00	
27.06.2019	Nairobi Water and S. Com.	780,000.00	
27.06.2019	VAT	817,441.45	
27.06.2019	Dideon Gathaara	833,384.15	
27.06.2019	KMC	838,555.80	
27.06.2019	Lake Naivasha Panorama	853,448.30	
27.06.2019	Ruphill Agencies	874,360.00	
27.06.2019	Silverline Multipurpose	880,443.80	
27.06.2019	Benori Guards Ltd	887,586.50	
27.06.2019	Nzuwa Supplies	912,336.20	
27.06.2019	Simpire Dhiko	948,275.85	
27.06.2019	Sure Solution	957,758.60	
27.06.2019	R H Devani	1,000,000.00	
27.06.2019	Fiona Ent.	1,001,000.00	
27.06.2019	Guts Services	1,088,146.55	
26.06.2019	Alibaba Tours and Travel	1,132,790.00	
27.06.2019	VAT	1,170,217.00	
27.06.2019	Five Style Co	1,177,986.20	
27.06.2019	Antara Ventures	1,194,827.60	
27.06.2019	Agenix Ent.	1,266,327.60	
27.06.2019	Cyntech Agencies	1,327,586.20	
27.06.2019	Philima Ltd	1,376,706.90	
28.06.2019	Dhanjal Investment	1,422,413.80	
27.06.2019	Denpal Investment	1,437,112.05	
27.06.2019	Alimbek Gen. Services	1,466,034.50	
27.06.2019	Nation Media Group	1,477,520.00	
27.06.2019	Dir. KMD	1,487,991.40	
27.06.2019	Benori Guards Ltd	1,502,068.95	
27.06.2019	KCB	1,716,637.50	
28.06.2019	Centre Point	1,725,862.05	
27.06.2019	KCB	1,793,050.50	
27.06.2019	KCB	1,806,635.05	
27.06.2019	KWS	1,896,795.00	
27.06.2019	Five Style Co	2,005,868.95	
27.06.2019	Genworth Ent.	2,133,620.70	
27.06.2019	Carniella Ent.	2,137,224.15	
27.06.2019	Five Style Co	2,162,467.25	
27.06.2019	Safaricom Ltd.	2,568,165.40	

27.06.2019	Five Style Co	2,726,691.40	
27.06.2019	VAT	2,952,568.95	
27.06.2019	Textracom	2,987,068.95	
27.06.2019	Alibaba Tours and Travel	3,050,000.00	
27.06.2019	K P L C	3,055,333.00	
27.06.2019	Five Style Co	3,447,513.80	
27.06.2019	Race Guard Ltd	3,795,000.00	
27.06.2019	Race Guard Ltd	3,795,000.00	
27.06.2019	Race Guard Ltd	3,795,000.00	
26.06.2019	VAT	4,200,000.00	
27.06.2019	Xorex Ent.	4,978,448.30	
27.06.2019	Race Guard Ltd	5,538,500.00	
27.06.2019	Race Guard Ltd	5,692,500.00	
27.06.2019	Iqnovate Investment	8,069,827.60	
27.06.2019	English Point Marina	8,434,913.80	
27.06.2019	African Touch	9,030,485.00	
26.06.2019	Al - Shujah Motors	9,800,000.00	
27.06.2019	Chairman Events	14,986,426.55	
27.06.2019	Alibaba Tours and Travel	29,282,054.00	
27.06.2019	Crystal Valuers Ltd	54,130,431.05	
	<b>TOTAL</b>	<b>272,489,533.85</b>	

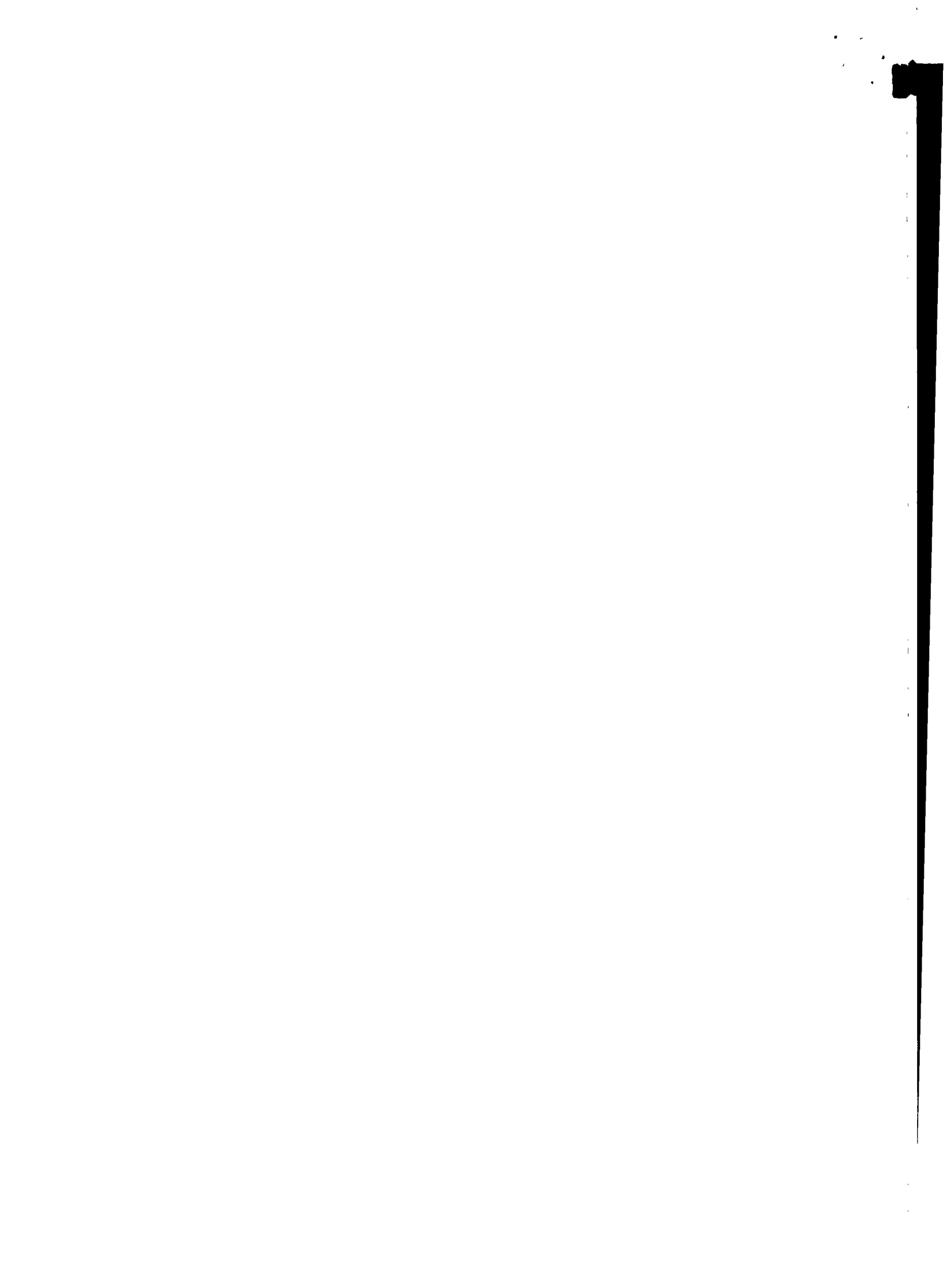
**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.06.2019**

<b>RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
11.06.2019	Return(Kimutech Auto Serv)	15,741.40	
	<b>TOTAL</b>	<b>15,741.40</b>	



**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 28.06.2019**

<b>PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
25.06.2019	Caroline M Achieng Wambua	42,000.00	
06.06.2019	ICEA LION General Insurance	67,579.70	
	<b>TOTAL</b>	<b>109,579.70</b>	

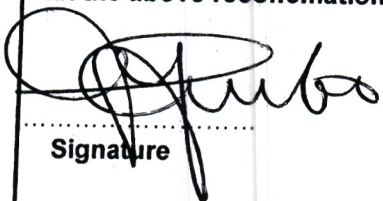


REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND FORESTRY  
REC-1108 (ME&F) 2018/2019 OLD ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 31.07.2019

F.O 30

	Kshs.	Kshs.
Balance as per bank certificate		68,038,671.90
<b>Less</b>		
1. Payments in cashbook not yet recorded in bank statement	-	
2. Receipts in bank statement not yet recorded in cashbook	-	-
<b>Add</b>		
3. Payments in bank statement not yet recorded in casbook	-	
4. Receipts in cashbook not yet recorded in bank statement.	-	-
Balance as per the cashbook.....		68,038,671.90

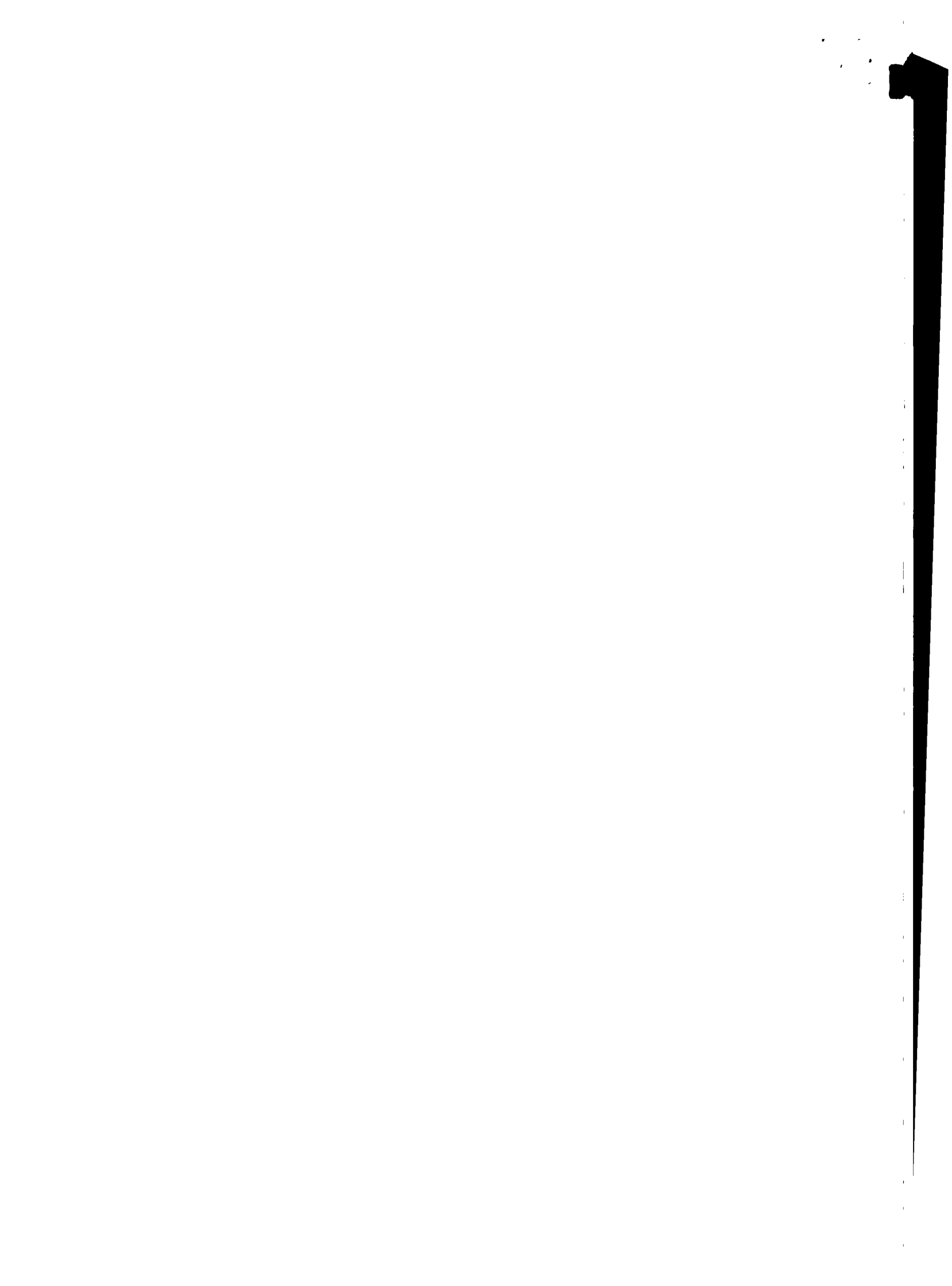
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct

  
.....  
Signature

ACCOUNTANT M  
.....  
Designation

28/09/19  
.....  
Date

(All schedules are attached herewith)



**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C REC-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**

**MINISTRY OF ENVIRONMENT AND FORESTRY**

**A/C REC-1108 (ME&F) 2018/2019 NEW ACCOUNT**

**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

**RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT (SCHEDULE 4)**

<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
<b>TOTAL</b>		<b>NIL</b>	



## MINISTRY OF ENVIRONMENT AND FORESTRY

Telegrams: "NATURE", Nairobi  
Telephone: 0254-20- 2730808/9  
Fax : 0254-20- 2734722  
Email : [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)  
Website : [www.environment.go.ke](http://www.environment.go.ke)

**N.H.I.F. BUILDING  
RAGATI ROAD  
P. O. BOX 30126  
NAIROBI**

**REF:** DENR/ACC/FIN/11/2

Principal Secretary  
The National Treasury  
P.O. Box 30007  
**NAIROBI**



**DATE:** 15<sup>th</sup> July, 2019

**(Attn: Director General – Accounting Services & Quality Assurance)**

**RE: BANK RECONCILIATION STATEMENT FOR DEPOSITS AS AT 28<sup>TH</sup> JUNE, 2019**

Reference is made to the above subject.

Enclosed herewith please find the attached Bank Reconciliation Statement as attached below for your necessary action.

Deposit – 1108 – Account No. 1000383976

Remjius O. Okong'o  
**For: PRINCIPAL SECRETARY**

**Copy to:** KENAO  
P.O. Box 30084 – 00100  
**NAIROBI**

Internal Audit


Cash Office

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND FORESTRY  
DEP-1108 (ME&F) 2018/2019 OLD ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 31.07.2019

F.O 30

	Kshs.	Kshs.
Balance as per bank certificate		29,697,735.15
<b>Less</b>		
1. Payments in cashbook not yet recorded in bank statement	-	
2. Receipts in bank statement not yet recorded in cashbook	-	-
<b>Add</b>		
3. Payments in bank statement not yet recorded in casbook	-	
4. Receipts in cashbook not yet recorded in bank statement.	-	-
Balance as per the cashbook.....		29,697,735.15

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

  
Signature

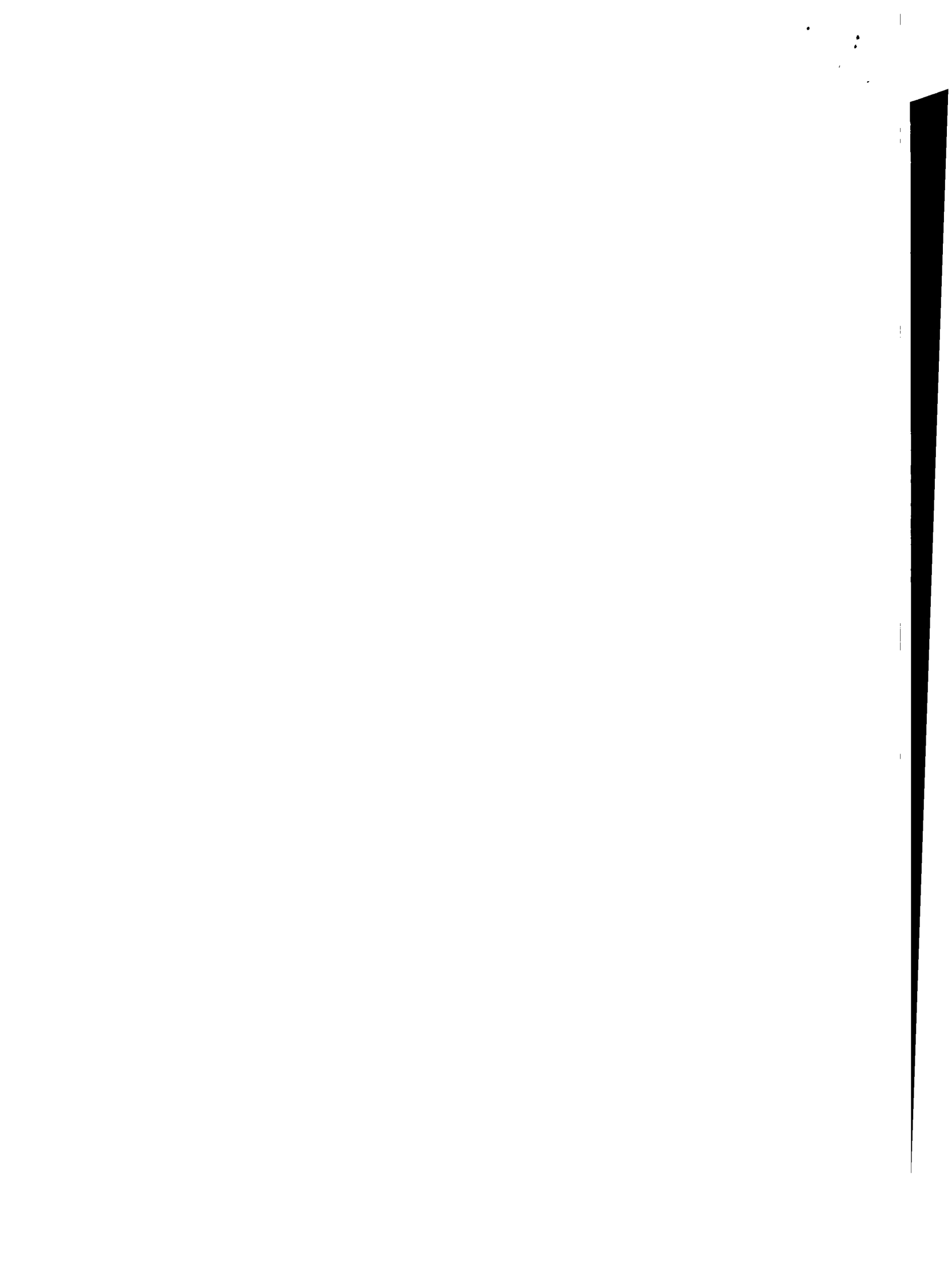
ACCOUNTANT 4  
Designation

14/07/19  
Date

(All schedules are attached herewith)

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEP-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	



**REPUBLIC OF KENYA**

**MINISTRY OF ENVIRONMENT AND FORESTRY**

**A/C DEC-1108 (ME&F) 2018/2019 OLD ACCOUNT**

**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

**RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)**

<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEP-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
	<b>TOTAL</b>	<b>NIL</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEP-1108 (ME&F) 2018/2019 OLD ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 31.07.2019**

<b>RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT (SCHEDULE 4)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
		-	
<b>TOTAL</b>		<b>NIL</b>	



## MINISTRY OF ENVIRONMENT AND FORESTRY

**Telegram:** "NATURE", Nairobi  
**Telephone:** 0254-20- 2730808/9  
**Fax** : 0254-20- 2734722  
**Email** : psoffice@environment.go.ke  
**Website** : www.environment.go.ke

**N.H.I.F. BUILDING  
RAGATI ROAD  
P. O. BOX 30126  
NAIROBI**

**REF:** DENR/ACC/FIN/11/2

Principal Secretary  
The National Treasury  
P.O. Box 30007  
**NAIROBI**



**DATE:** 25<sup>th</sup> July, 2019

**(Attn: Director General – Accounting Services & Quality Assurance)**

**RE: BANK RECONCILIATION STATEMENT FOR DEVELOPMENT AS AT 28<sup>TH</sup> JUNE, 2019**

Reference is made to the above subject.

Enclosed herewith please find the attached Bank Reconciliation Statement as stated below for your necessary action.

Development – 1108 – Account No. 1000383968

Remjius O. Okong'o  
**For: PRINCIPAL SECRETARY**

**Copy to:** KENAO  
P.O. Box 30084 – 00100  
**NAIROBI**

Internal Audit

Cash Office

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**DEV-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 30.06.2019**

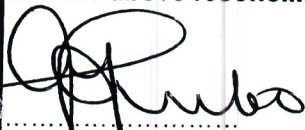
F.O 30

Kshs.

Kshs.

Balance as per bank certificate		372,344,634.40
<b>Less</b>		
1. Payments in cashbook not yet recorded in bank statement	314,409,458.25	
2. Receipts in bank statement not yet recorded in cashbook	928,400.00	315,337,858.25
<b>Add</b>		
3. Payments in bank statement not yet recorded in casbook	1,539,539.05	
4. Receipts in cashbook not yet recorded in bank statement.	144,000.00	1,683,539.05
Balance as per the cashbook.....		58,690,315.20

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

  
.....  
Signature

*ACCOUNTANT M*  
.....  
Designation

*24/07/19*  
.....  
Date

(All schedules are attached herewith)

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 30.06.2019**

<b>PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
24.06.2019	CB Adjustment PV 2797	200.00	
24.06.2019	CB Difference	300.00	
24.06.2019	Cashbook Adjustment	300.00	
26.06.2019	Amb. Ruth Solitei	1,860.00	
27.06.2019	VAT	3,247.05	
27.06.2019	VAT	3,724.15	
27.06.2019	Nahashon Mwangi	4,200.00	
27.06.2019	Juma Wekesa	4,900.00	
27.06.2019	Gideon Kosgei	4,900.00	
27.06.2019	Juma Seda	4,900.00	
27.06.2019	Onesmus Nzioki	4,900.00	
27.06.2019	Redempta Lukale	4,900.00	
28.06.2019	VAT	5,400.00	
27.06.2019	VAT	5,508.60	
27.06.2019	VAT	5,510.70	
27.06.2019	Redempta Lukale	6,000.00	
27.06.2019	Josephat Nyachae	6,000.00	
26.06.2019	Daisy Mangera	8,400.00	
26.06.2019	Consolata Amenya	8,400.00	
26.06.2019	Francis Tunje	8,400.00	
26.06.2019	Wambua Mwambi	8,400.00	
26.06.2019	Jamhuri Masavi	8,400.00	
26.06.2019	Samuel Kinyua	8,400.00	
26.06.2019	Julius Kosgei	8,400.00	
26.06.2019	Dancun Kuria	8,400.00	
27.06.2019	Beatrice Aruya	8,400.00	
27.06.2019	Evans Rutto	8,400.00	
27.06.2019	Cyatha Mwachofi	8,400.00	
27.06.2019	Susan Mbegera	8,400.00	
27.06.2019	Charles Kilonzo	8,400.00	
27.06.2019	Jared Ndege	8,400.00	
27.06.2019	VAT	9,180.00	
27.06.2019	VAT	9,258.60	
27.06.2019	VAT	9,480.00	
27.06.2019	VAT	9,517.25	
27.06.2019	Francis Tunje	9,800.00	
27.06.2019	Josephat Nyachae	9,800.00	

26.06.2019	Anthony Memusi	10,000.00	
27.06.2019	Alfred Keriolale	10,400.00	
27.06.2019	Wilson Tonkei	10,400.00	
27.06.2019	Redempta Lukale	10,500.00	
27.06.2019	VAT	10,800.00	
26.06.2019	Anthony Memusi	11,050.00	
26.06.2019	VAT	11,120.70	
26.06.2019	Caroline Gitau	11,200.00	
27.06.2019	Florence Soreh	12,075.00	
26.06.2019	Charles Opiyo	12,600.00	
26.06.2019	Hezron Nyakundi	12,600.00	
27.06.2019	Mohamed Omar	12,600.00	
27.06.2019	Cyrus Nyaata	12,600.00	
27.06.2019	Alice Ododa	12,600.00	
27.06.2019	Jackline Wekesa	12,600.00	
27.06.2019	Wambua Mwambi	12,600.00	
27.06.2019	Lucy Wambui	12,600.00	
27.06.2019	Rahab Munuhe	12,600.00	
27.06.2019	Redempta Lukale	12,600.00	
27.06.2019	Charles Awuor	12,600.00	
27.06.2019	Charles Kilonzo	12,600.00	
27.06.2019	Teresiah Gitaka	12,600.00	
27.06.2019	Lucy Kaburu	12,600.00	
27.06.2019	Mashack Odhiambo	12,600.00	
27.06.2019	Boniface Mitei	12,600.00	
27.06.2019	VAT	12,931.05	
27.06.2019	Collins Omitto	13,100.00	
26.06.2019	Mbaraka Ali	13,880.00	
26.06.2019	Francis Lumasei	14,000.00	
26.06.2019	Irene Ngonde	14,000.00	
26.06.2019	Kioko Mutunga	14,000.00	
26.06.2019	Josephat Githaiga	14,000.00	
26.06.2019	Nicholas Kilonzi	14,000.00	
26.06.2019	Johnson Toboso	14,000.00	
26.06.2019	Joyce Amogolla	14,000.00	
26.06.2019	Florence Soreh	14,000.00	
26.06.2019	Johnson Kanyi	14,000.00	
27.06.2019	Cyatha Mwachofi	14,000.00	
27.06.2019	Elijah Rono	14,000.00	
27.06.2019	Rosemary Wamoto	14,000.00	
27.06.2019	VAT	14,456.90	
12.06.2019	Anthony Memusi	14,700.00	

27.06.2019	Pamela Njiru	14,700.00	
27.06.2019	Purity Wanjiku	14,700.00	
27.06.2019	Duncan Kuria	14,700.00	
27.06.2019	Josphat Nyachae	14,700.00	
27.06.2019	Susan Mbegeera	14,700.00	
27.06.2019	Peter Kosgei	14,700.00	
27.06.2019	Wambua Mwambi	14,700.00	
26.06.2019	Mbaraka Ali	15,000.00	
27.06.2019	Abdi Noor	15,000.00	
27.06.2019	Peter Kosgei	15,000.00	
27.06.2019	Nahashon Mwangi	15,000.00	
27.06.2019	Jacob Thanara	15,000.00	
27.06.2019	VAT	15,517.25	
27.06.2019	Michael Njuguna	15,800.00	
26.06.2019	VAT	15,900.00	
13.06.2019	VAT	16,065.50	
28.06.2019	VAT	16,300.15	
27.06.2019	VAT	16,344.85	
27.06.2019	VAT	16,448.30	
26.06.2019	Chepkemoi Kerich	16,800.00	
26.06.2019	Njeru Ngone	16,800.00	
26.06.2019	Anastasia Muiti	16,800.00	
27.06.2019	Jared Ndege	16,800.00	
27.06.2019	Njeru Ngone	16,800.00	
27.06.2019	VAT	18,551.90	
27.06.2019	VAT	18,646.55	
27.06.2019	Leah Wangombe	18,900.00	
27.06.2019	Florence Nderitu	18,900.00	
27.06.2019	Joyce Agoi	18,900.00	
27.06.2019	Cyrus Nyaata	18,900.00	
27.06.2019	Lucy Kabutu	18,900.00	
27.06.2019	Samuel Njogo	18,900.00	
27.06.2019	Lucy Kahare	18,900.00	
27.06.2019	Josephat Nyachae	18,900.00	
27.06.2019	Ronald Wanyama	18,900.00	
27.06.2019	VAT	19,396.55	
27.06.2019	VAT	19,440.00	
27.06.2019	VAT	19,579.65	
26.06.2019	Patroba Onchari	19,600.00	
26.06.2019	Stephen Asaape	19,600.00	
26.06.2019	Gideon Kosgei	19,600.00	
27.06.2019	Abdi Noor	19,600.00	

27.06.2019	Juma Seda	19,600.00	
27.06.2019	Francis Tunje	19,600.00	
27.06.2019	Margaret Maina	19,600.00	
27.06.2019	Onesmus Nzioki	19,600.00	
27.06.2019	Juma Wekesa	19,600.00	
27.06.2019	Evans Rutto	19,600.00	
27.06.2019	Rachel Nyawira	19,600.00	
27.06.2019	Nancy Meroki	19,600.00	
27.06.2019	VAT	19,655.15	
13.06.2019	VAT	19,754.90	
26.06.2019	Wambua Mwambi	21,000.00	
26.06.2019	Wycliffe Mungoni	21,000.00	
26.06.2019	Margaret Oyugi	21,000.00	
26.06.2019	Rose Ariaga	21,000.00	
26.06.2019	William Kiprono	21,000.00	
26.06.2019	Lawrence Simitu	21,000.00	
26.06.2019	Richard Mwendandu	21,000.00	
26.06.2019	Charity Chepkonga	21,000.00	
26.06.2019	Erick Akotsi	21,000.00	
26.06.2019	Paul Kerre	21,000.00	
26.06.2019	Agnes Yobteric	21,000.00	
26.06.2019	Charles Mutai	21,000.00	
26.06.2019	Ayub Macharia	21,000.00	
26.06.2019	Henson Kabugi	21,000.00	
26.06.2019	Remjius Okongo	21,000.00	
26.06.2019	Pauline Mbae	21,000.00	
26.06.2019	Carolyne Opere	21,000.00	
26.06.2019	Ema Pilaso	21,000.00	
26.06.2019	Rachel Malela	21,000.00	
27.06.2019	Florence Nderitu	21,000.00	
27.06.2019	Joseph Wainaina	21,000.00	
27.06.2019	Saida Atikiya	21,000.00	
27.06.2019	Dr. Charles Mutai	21,967.35	
27.06.2019	Hussein Abdi	22,400.00	
27.06.2019	Rosalind Nyagah	22,400.00	
27.06.2019	Tom Musandu	22,400.00	
27.06.2019	Hannah Kinyanjui	22,400.00	
27.06.2019	Rose Wanga	22,400.00	
27.06.2019	Carolyne Opere	22,400.00	
27.06.2019	Pauline Mbae	22,400.00	
27.06.2019	Consolata Amenya	22,400.00	
27.06.2019	Dan Maanji	22,400.00	

27.06.2019	Remjius Okongo	22,400.00	
27.06.2019	Joyce Amogolla	22,400.00	
27.06.2019	Rachel Malela	22,400.00	
27.06.2019	Florence Soreh	22,400.00	
27.06.2019	Mercy Kimani	22,400.00	
27.06.2019	Patrick Ndongu	22,400.00	
27.06.2019	Rosalind Nyagah	22,400.00	
27.06.2019	Fridah Peter	22,400.00	
27.06.2019	Delphine Awino	22,400.00	
27.06.2019	Allan Otieno	22,400.00	
27.06.2019	Veronica Kioko	22,400.00	
27.06.2019	Rhoda Wanyama	22,400.00	
27.06.2019	Michael MWANGI	22,400.00	
27.06.2019	Rose Ariaga	22,400.00	
27.06.2019	Lucy Gichaga	22,400.00	
27.06.2019	Nancy Maithya	22,400.00	
27.06.2019	Edwin Kiprono	22,400.00	
27.06.2019	Rota Kerima	22,400.00	
27.06.2019	Caroline Kipyegon	22,400.00	
27.06.2019	Vincent Openda	22,400.00	
27.06.2019	Samuel Mwangi	22,400.00	
27.06.2019	Terry Awuor	22,400.00	
27.06.2019	Zipporah Maina	22,400.00	
27.06.2019	Frankline Omondi	22,400.00	
27.06.2019	George Njeru	22,400.00	
27.06.2019	John Keya	22,400.00	
27.06.2019	Sellah Okoth	22,400.00	
27.06.2019	Onyango Fredrick	22,400.00	
27.06.2019	Rodney Omari	22,400.00	
26.06.2019	Alice Maina	23,000.00	
27.06.2019	VAT	23,172.40	
27.06.2019	Renson Miriti	24,150.00	
27.06.2019	Nahashon Mwangi	24,150.00	
27.06.2019	Nicholas Nkoroi	24,500.00	
27.06.2019	Jane Stephen	24,500.00	
27.06.2019	Mulonzi Kimani	24,700.00	
26.06.2019	Charles Opiyo	25,000.00	
27.06.2019	Josephat Nyachae	25,000.00	
26.06.2019	Walter Omondi	25,200.00	
26.06.2019	Parkinson Ndonge	25,200.00	
27.06.2019	Silas Muleki	25,200.00	
27.06.2019	Joel Katembu	25,200.00	

27.06.2019	Vincent Imala	25,200.00	
27.06.2019	Pauline Mbae	25,200.00	
27.06.2019	Patrick Munene	25,200.00	
27.06.2019	R. Nyagah	25,200.00	
27.06.2019	Veronica Kioko	25,200.00	
27.06.2019	Rose Ariaga	25,200.00	
27.06.2019	Susan Muriithi	25,200.00	
27.06.2019	Cyatha Mwachofi	25,200.00	
28.06.2019	VAT	25,344.85	
27.06.2019	VAT	25,629.30	
27.06.2019	VAT	25,864.65	
27.06.2019	VAT	25,880.50	
27.06.2019	Margaret Maina	27,600.00	
27.06.2019	VAT	27,759.30	
27.06.2019	Hassan Travel & Tours	27,950.00	
27.06.2019	Marindany Kirui	28,000.00	
27.06.2019	Cyrus Mageria	28,000.00	
27.06.2019	David Rono	28,000.00	
27.06.2019	Josephine Mutero	28,000.00	
27.06.2019	Elias Njeru	28,000.00	
27.06.2019	Kennedy Thiongo	28,000.00	
27.06.2019	VAT	28,241.40	
27.06.2019	Dr. Charles Mutai	28,247.00	
27.06.2019	Isaac Barmao	29,120.00	
12.06.2019	Monicah Ndunge	29,200.00	
27.06.2019	Poolside Cafeteria	29,206.90	
26.06.2019	Faith Ndanu	29,400.00	
26.06.2019	Alice Maina	29,400.00	
27.06.2019	VAT	29,527.00	
26.06.2019	Edward Amiani	30,100.00	
27.06.2019	Doris Nduhiu	30,100.00	
27.06.2019	Vincent Openda	30,240.00	
27.06.2019	Zipporah Kingori	30,240.00	
27.06.2019	Anthon Memusi	30,240.00	
27.06.2019	Michael Njuguna	30,240.00	
27.06.2019	Ali Mbarak	30,240.00	
27.06.2019	VAT	31,215.50	
26.06.2019	Wambua Mwambi	31,500.00	
26.06.2019	Francis Nzue	31,500.00	
26.06.2019	Florence Nderitu	31,500.00	
26.06.2019	Vincent Openda	31,500.00	
26.06.2019	Wycliffe Mungoni	31,500.00	

26.06.2019	Kennedy Ondimu	31,500.00	
26.06.2019	Mbaraka Ali	31,500.00	
26.06.2019	Margaret Oyugi	31,500.00	
27.06.2019	Maureen Indiviza	31,500.00	
27.06.2019	Mary Ngirangu	31,500.00	
27.06.2019	Nicodemus Nzioka	31,500.00	
27.06.2019	Isaac Barmao	31,500.00	
27.06.2019	Veronika Njuhi	31,500.00	
27.06.2019	Faith Ndanu	31,500.00	
27.06.2019	Priscilla Wangui	31,500.00	
27.06.2019	Everlyne Mwamburi	31,500.00	
27.06.2019	Edwin Elamenya	31,500.00	
27.06.2019	Gideon Magak	31,500.00	
27.06.2019	Gladys Onkangi	31,500.00	
27.06.2019	Stephen Waweru	31,500.00	
27.06.2019	Jane Stephen	31,500.00	
27.06.2019	Isaac Muchiri	31,500.00	
27.06.2019	Susan Ndungu	31,500.00	
27.06.2019	Pamela Adhiambo	31,500.00	
27.06.2019	Ali Mbarak	31,500.00	
27.06.2019	Mary Andeso	31,500.00	
27.06.2019	Wycliffe Mungoni	31,500.00	
27.06.2019	Margaret Macharia	31,500.00	
27.06.2019	VAT	31,712.05	
27.06.2019	VAT	31,989.30	
28.06.2019	VAT	32,339.80	
26.06.2019	Onesmus Nzioki	32,600.00	
27.06.2019	VAT	32,760.00	
26.06.2019	Mary Ndirangu	33,600.00	
26.06.2019	David Kisoi	33,600.00	
26.06.2019	Pamela Kaithuru	33,600.00	
26.06.2019	Jeckly Bitok	33,600.00	
26.06.2019	Pamela Kaithuru	33,600.00	
26.06.2019	Beatrice Aryya	33,600.00	
27.06.2019	Margaret Ouma	33,600.00	
27.06.2019	Samuel Mwangi	33,600.00	
27.06.2019	Janet Mose	33,600.00	
27.06.2019	Fridah Peter	33,600.00	
27.06.2019	Catherine Rintari	33,600.00	
27.06.2019	R. Nyagah	33,600.00	
27.06.2019	Remjus Okongo	33,600.00	
27.06.2019	Pauline Mbae	33,600.00	

27.06.2019	Pauline Mbae	33,600.00	
27.06.2019	Richard Mwendandu	33,600.00	
27.06.2019	Emma Pilaso	33,600.00	
27.06.2019	Rose Ariaga	33,600.00	
26.06.2019	Patrick Munene	33,900.00	
27.06.2019	Patrick Munene	33,900.00	
27.06.2019	Collins Omitto	34,300.00	
26.06.2019	Rosalind Nyagah	35,000.00	
27.06.2019	Rachel Malela	35,000.00	
27.06.2019	VAT	35,239.65	
27.06.2019	John Olela	35,280.00	
27.06.2019	Joseph mUTUMA	35,280.00	
27.06.2019	VAT	36,000.00	
27.06.2019	VAT	36,000.00	
27.06.2019	VAT	36,206.90	
27.06.2019	Mohamed Elmi	36,400.00	
27.06.2019	Collins Omitto	36,534.00	
27.06.2019	VAT	36,724.15	
26.06.2019	Pamela Kaithuru	36,900.00	
26.06.2019	Alfaxad Omwenga	37,600.00	
26.06.2019	Dorcas Kivindu	37,800.00	
26.06.2019	Doris Ndihi	37,800.00	
27.06.2019	Alice Maina	37,800.00	
27.06.2019	Isaac Barmao	37,800.00	
27.06.2019	Josephat Nyachae	37,800.00	
27.06.2019	VAT	39,051.70	
27.06.2019	Rachel Malela	39,200.00	
27.06.2019	Caroline Anyango	39,200.00	
27.06.2019	BEATRICE Atemo	39,200.00	
27.06.2019	Wilson Nganga	39,200.00	
27.06.2019	Juddy Luchiri	39,200.00	
27.06.2019	Fridah Cheserek	39,200.00	
27.06.2019	Pauline Gatwiri	39,200.00	
27.06.2019	Nicholas Kilonzi	39,200.00	
27.06.2019	Kenneth Mwiti	39,200.00	
27.06.2019	Rachel Malela	40,000.00	
27.06.2019	Ali Mbarak	40,000.00	
27.06.2019	VAT	40,344.85	
27.06.2019	Renson Miriti	41,500.00	
26.06.2019	David Kisoj	42,000.00	
26.06.2019	Jeckly Bitok	42,000.00	
26.06.2019	Wilson Tonkei	42,000.00	

27.06.2019	Alfred Keriolale	42,000.00	
27.06.2019	David Mulwa	42,000.00	
27.06.2019	Josephine Ofula	42,000.00	
27.06.2019	Samuel Kariuki	42,000.00	
27.06.2019	Fridah Peter	42,000.00	
27.06.2019	Caroline Opere	42,000.00	
27.06.2019	Isaiah Maina	42,000.00	
27.06.2019	Augustine Kenduiwo	42,000.00	
27.06.2019	Anastasia Muiti	42,000.00	
27.06.2019	Florence Okemwa	42,000.00	
27.06.2019	VAT	42,307.75	
27.06.2019	Michael Okumu	42,381.00	
27.06.2019	Hassni Travel & Tours	42,850.00	
27.06.2019	VAT	43,243.70	
27.06.2019	VAT	43,944.85	
26.06.2019	Johnson Kanyi	44,100.00	
27.06.2019	Maureen Indiviza	44,100.00	
27.06.2019	Jackline Wekesa	44,100.00	
27.06.2019	Lucy Kahare	44,100.00	
27.06.2019	Ali Mbarak	44,100.00	
28.06.2019	VAT	44,482.75	
27.06.2019	Renson Miriti	44,500.00	
27.06.2019	VAT	44,689.65	
12.06.2019	Margaret Macharia	44,800.00	
27.06.2019	Evans Rotto	44,800.00	
27.06.2019	Gideon Kosgei	44,800.00	
27.06.2019	Onesnus Nzioki	44,800.00	
27.06.2019	Isaac Muchiri	44,800.00	
27.06.2019	Charles Kilonzo	44,800.00	
27.06.2019	Juma Wekesa	44,800.00	
27.06.2019	Florence Nderitu	44,800.00	
27.06.2019	Jared Ndege	44,800.00	
27.06.2019	Nola Kiu	44,800.00	
13.06.2019	VAT	45,117.95	
27.06.2019	VAT	45,517.25	
27.06.2019	David Adegü	45,650.00	
27.06.2019	Francis Kihumba	46,000.00	
28.06.2019	VAT	46,551.70	
27.06.2019	VAT	46,552.75	
27.06.2019	VAT	46,800.00	
27.06.2019	Kioko Mutunga	46,800.00	
26.06.2019	Charles Opiyo	48,300.00	

27.06.2019	Vincent Shesuswa	48,300.00	
27.06.2019	Gladys Bosire	48,300.00	
27.06.2019	VAT	48,413.80	
27.06.2019	Grace Gikaria	49,000.00	
27.06.2019	Caroline Makenzi	49,000.00	
27.06.2019	Richard Bwana	49,000.00	
27.06.2019	Josephat Nyachae	49,000.00	
27.06.2019	Alfred Gitau	49,000.00	
27.06.2019	Patrick Kariuki	49,000.00	
27.06.2019	Wilson Tonkei	49,000.00	
27.06.2019	Gordon Sigu	49,000.00	
27.06.2019	Rhoda Kyalo	49,000.00	
27.06.2019	VAT	49,655.15	
28.06.2019	VAT	49,655.15	
27.06.2019	VAT	49,882.75	
26.06.2019	Mary Maithya	50,400.00	
26.06.2019	Esther Njoroge	50,400.00	
26.06.2019	Erick Akotsi	50,400.00	
26.06.2019	David Mulwa	50,400.00	
26.06.2019	Caroline Onyango	50,400.00	
27.06.2019	Ayub Macharia	50,400.00	
27.06.2019	M.S. Ditari	50,400.00	
27.06.2019	Richard Mwendandu	50,400.00	
26.06.2019	Daniel Learat	51,500.00	
27.06.2019	Michael Njuguna	51,500.00	
27.06.2019	Reymond Makgii	51,500.00	
26.06.2019	Michael Okumu	52,114.00	
26.06.2019	Erick Akotsi	52,500.00	
26.06.2019	Margaret Egessa	52,500.00	
26.06.2019	Rhodah Wanjama	53,200.00	
26.06.2019	Judith Luchiri	53,200.00	
27.06.2019	Stanley Muturi	53,760.00	
26.06.2019	Richard Mwendandu	54,400.00	
27.06.2019	VAT	54,693.10	
27.06.2019	VAT	55,862.05	
27.06.2019	Hassan Travel & Tours	55,900.00	
26.06.2019	Jackly Bitok	56,000.00	
26.06.2019	Beatrice W3ainaina	56,000.00	
26.06.2019	Isabella Odhiambo	56,000.00	
26.06.2019	Frankline Makonjio	56,000.00	
26.06.2019	Joyce Amogolla	56,000.00	
26.06.2019	Samuel Kariuki	56,000.00	

27.06.2019	Grace Wahura	56,000.00	
27.06.2019	Samuel Chege	56,000.00	
27.06.2019	Lucy Muthoni	56,000.00	
27.06.2019	David Kisoi	56,000.00	
27.06.2019	Margaret Macharia	56,000.00	
27.06.2019	Caroline Makenzi	56,000.00	
27.06.2019	Gladys Bosire	56,000.00	
27.06.2019	Joyce Mutiga	56,000.00	
27.06.2019	Sarah Dika	56,000.00	
27.06.2019	Sarah Dika	56,000.00	
27.06.2019	Caroline Kipyego	56,000.00	
27.06.2019	Perpetua Wambui Njoroge	56,000.00	
27.06.2019	Esther Njoroge	56,000.00	
27.06.2019	Jared Ndege	56,000.00	
27.06.2019	Catherine Njeri	56,000.00	
27.06.2019	Margaret Macharia	56,000.00	
27.06.2019	Grace Muthoni	56,000.00	
26.06.2019	Mbaraka Ali	56,500.00	
27.06.2019	VAT	56,908.45	
26.06.2019	Jane Bosire	57,400.00	
26.06.2019	Cyatha Mwachofi	57,400.00	
26.06.2019	Brian Kimutai	57,400.00	
27.06.2019	Kioko Mutunga	57,400.00	
26.06.2019	Dismus Koech	57,500.00	
26.06.2019	Jared Seda	57,800.00	
27.06.2019	VAT	58,117.25	
27.06.2019	Walter Omondi	58,400.00	
27.06.2019	Keriako Tobiko	58,400.00	
26.06.2019	Edward Juma	58,800.00	
26.06.2019	Charles Onguru	58,800.00	
27.06.2019	Meshack Ledama	58,800.00	
27.06.2019	Rex Kiosk	58,860.00	
27.06.2019	Rex Kiosk	59,528.95	
28.06.2019	Pago Airways Travel Services	59,800.00	
27.06.2019	Juma Wekesa	60,000.00	
26.06.2019	Mbaraka Ali	60,100.00	
27.06.2019	Anthon Memusi	61,500.00	
27.06.2019	Dan Maangi	61,500.00	
27.06.2019	VAT	62,118.10	
28.06.2019	VAT	62,948.30	
27.06.2019	Alice Maina	63,000.00	
27.06.2019	Gideon Gathaara	63,000.00	

28.06.2019	VAT	64,655.15	
27.06.2019	Michael Okumu	66,409.00	
26.06.2019	Henry Nguti	66,500.00	
26.06.2019	Pauline Mbae	67,200.00	
27.06.2019	Agnes Yobteric	67,200.00	
27.06.2019	Remjius Okongo	67,200.00	
27.06.2019	Alfaxad Omwenga	67,200.00	
27.06.2019	Esther Njoroge	67,200.00	
27.06.2019	Isabella Odhiambo	67,200.00	
27.06.2019	Erick Akotsi	67,200.00	
27.06.2019	VAT	67,241.40	
27.06.2019	Dr. Charles Mutai	67,745.60	
27.06.2019	Renson Miriti	67,800.00	
27.06.2019	Patrick Munene	67,800.00	
26.06.2019	Michael Okumu	68,175.00	
27.06.2019	Egerton University	68,275.85	
27.06.2019	Florence Okemwa	70,000.00	
27.06.2019	Samuel Okotti	70,000.00	
27.06.2019	Margaret EGESEA	70,000.00	
26.06.2019	Margaret Macharia	71,200.00	
27.06.2019	Njeru Ngare	71,400.00	
28.06.2019	VAT	71,664.55	
27.06.2019	VAT	72,036.30	
27.06.2019	VAT	72,036.30	
27.06.2019	Maiyani Saino	73,500.00	
27.06.2019	NITA	75,000.00	
27.06.2019	Hassan Travel & Tours	75,000.00	
27.06.2019	VAT	75,310.35	
27.06.2019	VAT	75,853.45	
27.06.2019	VAT	76,810.35	
27.06.2019	Ibrahim Mohamed	77,000.00	
27.06.2019	VAT	77,327.60	
27.06.2019	VAT	77,586.20	
24.06.2019	Judy Luchiri	78,100.00	
27.06.2019	Grace Ndihu	78,400.00	
27.06.2019	Lucy Nganga	79,000.00	
14.06.2019	Poolsidecafe Services	79,200.00	
26.06.2019	Edwin Elamenya	80,000.00	
27.06.2019	VAT	80,592.00	
26.06.2019	VAT	80,689.65	
27.06.2019	VAT	80,689.65	
27.06.2019	VAT	82,241.40	

27.06.2019	VAT	83,793.10	
26.06.2019	Erick Akotsi	84,000.00	
26.06.2019	Samuel Okotti	84,000.00	
26.06.2019	Ail Mwanze	84,000.00	
26.06.2019	Caroline Nyokabi	84,000.00	
26.06.2019	John Olela	84,000.00	
27.06.2019	Stephen Terop	84,000.00	
27.06.2019	Daud Ibrahim	84,000.00	
27.06.2019	Caroline Gitau	84,000.00	
27.06.2019	John Olela	84,000.00	
27.06.2019	Margaret Egezza	84,000.00	
27.06.2019	Samuel Okotti	84,000.00	
27.06.2019	Patrick Ndongu	84,000.00	
27.06.2019	Juddy Luchiri	84,000.00	
27.06.2019	Saida Atikiya	84,000.00	
27.06.2019	Lydia Ndungu	84,000.00	
27.06.2019	Julius Kyambi	84,000.00	
27.06.2019	Meshack Odado	84,000.00	
27.06.2019	Jane Bosire	84,000.00	
27.06.2019	VAT	87,931.05	
26.06.2019	Stephen Kingunyu	88,000.00	
26.06.2019	Peter Omeny	88,000.00	
26.06.2019	Samuewl Muchiri	88,000.00	
26.06.2019	John Olela	88,000.00	
26.06.2019	Thomas Lerenten	88,000.00	
26.06.2019	Michael Okumu	88,000.00	
27.06.2019	David Adegu	88,000.00	
24.06.2019	Emma Pilaso	89,600.00	
27.06.2019	Rose Wanga	89,600.00	
27.06.2019	Beatrice Atemo	89,600.00	
27.06.2019	NITA	90,000.00	
27.06.2019	Alice Kaudia	91,483.00	
27.06.2019	KEFRI	91,900.00	
27.06.2019	VAT	93,103.45	
27.06.2019	VAT	93,563.00	
27.06.2019	VAT	96,048.40	
27.06.2019	BEATRICE Atemo	97,438.00	
27.06.2019	Alfred Keriolale	98,000.00	
27.06.2019	VAT	98,369.50	
28.06.2019	Smoother & Data	99,000.00	
27.06.2019	Joseph Mutuma	100,800.00	
26.06.2019	VAT	100,862.05	

27.06.2019	Sal Equipment Logistics	100,991.40	
27.06.2019	Ibrada Gen. Merchants	101,029.30	
27.06.2019	NITA	102,500.00	
27.06.2019	VAT	102,853.45	
27.06.2019	VAT	103,500.00	
26.06.2019	Robert Nyarondia	104,058.00	
26.06.2019	Dr. Pacifica Ogola	104,800.00	
27.06.2019	CMC Motors	104,982.00	
27.06.2019	Kyendwa Mitui	105,000.00	
27.06.2019	Richard Yator	105,000.00	
27.06.2019	Remjius Okongo	105,000.00	
27.06.2019	VAT	105,941.40	
27.06.2019	VAT	106,383.60	
27.06.2019	VAT	106,812.95	
27.06.2019	Kamau Kinyanjui	107,100.00	
26.06.2019	Eng. Omedi Juma	108,618.40	
28.06.2019	NITA	110,000.00	
26.06.2019	Thomas LereKoiten	110,452.00	
27.06.2019	VAT	111,294.85	
27.06.2019	Patrick Munene	111,900.00	
26.06.2019	Alfaxad Omwenga	112,000.00	
26.06.2019	Beatrice Atemo	112,000.00	
27.06.2019	Feisal Ibrahim	112,000.00	
27.06.2019	Joyce Agoi	112,000.00	
27.06.2019	VAT	115,655.15	
26.06.2019	Kennedy Olwasi	117,400.00	
26.06.2019	Mary Andeso	120,000.00	
27.06.2019	Eng. Omedi Jura	125,634.50	
26.06.2019	Margaret Ouma	126,000.00	
27.06.2019	Joseph Mutuma	126,000.00	
27.06.2019	VAT	127,487.05	
27.06.2019	Christine Onguru	128,089.00	
28.06.2019	VAT	129,310.35	
27.06.2019	Merceline Ogwala	130,689.00	
28.06.2019	VAT	131,508.60	
27.06.2019	Edward Juma	132,689.00	
27.06.2019	NITA	137,500.00	
26.06.2019	Richard Yator	140,000.00	
26.06.2019	Eng. Omedi Juma	140,214.20	
27.06.2019	James Sambu	148,800.00	
27.06.2019	NITA	150,000.00	
27.06.2019	VAT	152,198.30	

27.06.2019	With holding Tax	153,000.00	
26.06.2019	Eng. Omedi Juma	155,160.40	
27.06.2019	VAT	155,172.40	
27.06.2019	Ali Mbarak	156,354.00	
27.06.2019	KEFRI	161,800.00	
27.06.2019	Isiolo County Government	162,000.00	
27.06.2019	VAT	165,258.60	
27.06.2019	VAT	165,683.50	
27.06.2019	VAT	165,683.50	
26.06.2019	Silas Gitari	168,000.00	
27.06.2019	The Standard Group	168,300.00	
27.06.2019	Gadero Ent.	169,741.40	
27.06.2019	Nation Media Group	173,800.00	
27.06.2019	Machakos University	174,482.75	
27.06.2019	Nicholas Nkoroi	174,500.00	
26.06.2019	Merceline Ojwala	176,400.00	
26.06.2019	Eng. Omedi Juma	179,040.00	
27.06.2019	KEFRI	180,000.00	
27.06.2019	Beatrice Atemo	187,424.00	
27.06.2019	VAT	191,575.60	
27.06.2019	Stephen Kingoo	192,000.00	
27.06.2019	Smoothtel & Data	198,000.00	
26.06.2019	Mildred Kavulani	200,000.00	
27.06.2019	Alfred Keriolale	200,000.00	
26.06.2019	Tintoler Investment	203,879.30	
27.06.2019	Dan Maangi	205,138.00	
27.06.2019	Thomas Letekoiten	207,663.00	
27.06.2019	Beatrice Atemo	210,000.00	
27.06.2019	Agnes Yobteric	218,400.00	
26.06.2019	Dr. Kennedy Ondimu	220,230.00	
27.06.2019	Hassan Travel & Tours	226,400.00	
27.06.2019	VAT	231,662.05	
27.06.2019	VAT	232,758.60	
27.06.2019	Nairobi Safari Club	237,068.95	
27.06.2019	VAT	250,893.10	
26.06.2019	Dairy Training Institute	251,000.00	
27.06.2019	Newton Kabugi	252,000.00	
27.06.2019	Poolside Cafeteria	256,982.75	
27.06.2019	VAT	263,793.10	
27.06.2019	Michael Yego	264,000.00	
27.06.2019	Dhanjal Investment	265,043.10	
26.06.2019	Wilson Nganga	265,344.60	

27.06.2019	Gazetti Ltd	273,420.00	
27.06.2019	VAT	280,862.05	
27.06.2019	Conea Supplies	284,482.75	
26.06.2019	Crystal Valuers	291,500.00	
27.06.2019	Affordable Tours	296,500.00	
28.06.2019	Burch Resort	298,835.85	
27.06.2019	Safariland Ent,	299,655.15	
27.06.2019	Riviera Networks	300,000.00	
27.06.2019	New KCC	301,551.70	
27.06.2019	Joyce Mutiga	302,400.00	
27.06.2019	VAT	303,103.45	
27.06.2019	VAT	310,500.00	
27.06.2019	VAT	310,500.00	
27.06.2019	Mercy Kimani	322,000.00	
27.06.2019	Gelian Investment	340,118.10	
27.06.2019	North Coast Beach Hotel	341,853.45	
26.06.2019	Pacifica Ogola	354,607.20	
27.06.2019	Kenya Safari Lodges	355,603.45	
27.06.2019	Wendow Zarreck Ent.	356,400.00	
27.06.2019	Handy Connection	358,960.35	
27.06.2019	Attic Tours & Travel	359,160.00	
27.06.2019	Machakos University	360,344.85	
13.06.2019	RobbleGen Supplies	362,173.10	
27.06.2019	Tom Mboya Labour College	368,000.00	
28.06.2019	Raydol Tours & Travel	386,400.00	
27.06.2019	VAT	391,551.70	
27.06.2019	VAT	414,000.00	
27.06.2019	VAT	414,000.00	
27.06.2019	NYS Mechanical and Transport Fund	424,640.00	
27.06.2019	Stenya Investment	424,827.60	
27.06.2019	Nancy Narasha	430,500.00	
27.06.2019	High Fliers	446,700.00	
27.06.2019	Johnson Kanyi	451,200.00	
26.06.2019	Michael Okumu	458,136.00	
28.06.2019	Kenya Safari Lodges	464,655.15	
26.06.2019	Dr. Ibrahim Mohamed	467,641.80	
27.06.2019	Delpo Incestment	469,870.70	
27.06.2019	Nzuwa Supplies	474,185.35	
27.06.2019	Jaypa Ent.	474,475.50	
27.06.2019	Johnson Toboso	492,000.00	
27.06.2019	Icaac Kangila	495,600.00	
27.06.2019	Kenya Pipeline Co.	508,920.70	

28.06.2019	Pago Airways Travel Services	509,440.00	
27.06.2019	Retention Money	510,000.00	
27.06.2019	Naokat Ent.	517,758.60	
27.06.2019	Affordable Tours	524,250.00	
27.06.2019	Kamilan Investment	541,328.00	
27.06.2019	Utalii Hotel	572,284.50	
27.06.2019	Shureima Ent.	581,387.95	
27.06.2019	Sardina Ventures	586,470.70	
27.06.2019	Peter Webo	588,000.00	
28.06.2019	Jane Kahata	592,896.20	
26.06.2019	Carolyne Opere	595,919.00	
27.06.2019	Suntech Solution & Elect.	599,260.00	
27.06.2019	Paxwide Ent.	600,600.00	
27.06.2019	Orivan Agencies	646,060.35	
27.06.2019	Craddle Communication	660,000.00	
27.06.2019	KTN Standard Group	660,000.00	
27.06.2019	Multi Graphics Group	663,793.10	
27.06.2019	Sharles Bett	672,000.00	
27.06.2019	Diagnal Resources	673,275.85	
27.06.2019	Allenju Deco Design	715,948.30	
27.06.2019	Wayinn Investment	739,655.15	
27.06.2019	Kenya Pipeline Co.	757,200.00	
26.06.2019	Dr. Kennedy Ondimu	773,536.00	
27.06.2019	Benagon Concept	775,642.25	
27.06.2019	VAT	775,862.05	
27.06.2019	Kamilan Investment	792,801.30	
27.06.2019	Klass Travel & Tours	800,800.00	
27.06.2019	Nairobi Pest Control	805,655.15	
28.06.2019	Centre Point Supplies	815,517.25	
27.06.2019	Boneri Guard Services	819,310.35	
27.06.2019	Pago Airways Travel Services	825,880.00	
13.06.2019	Robbie General Supplies	827,162.05	
27.06.2019	Hotel Waterbuck	834,482.75	
28.06.2019	Geo Future World Ststems	853,448.30	
27.06.2019	Conea Supplies	853,467.25	
27.06.2019	Nation Media Group	858,000.00	
26.06.2019	Richard Mwendandu	861,672.00	
27.06.2019	R. H. Devani	880,920.00	
27.06.2019	Time Tell Gen. Traders	887,586.20	
27.06.2019	National Oil Corp.	902,694.00	
27.06.2019	Vucorex Ent.	910,344.85	
28.06.2019	Ark multimedia Services	910,344.85	

27.06.2019	Lean Business Solution	914,517.25	
26.06.2019	Isaac Barmao	928,400.00	
27.06.2019	Klass Travel & Tours	935,700.00	
27.06.2019	Hassan Travel & Tours	949,605.00	
27.06.2019	Tazmo Services	1,002,706.90	
27.06.2019	Dr. Charles Mutai	1,008,188.00	
27.06.2019	Cyntach Agencies	1,024,137.95	
27.06.2019	Intermass Stationers	1,043,321.55	
27.06.2019	University of Nairobi	1,049,324.40	
26.06.2019	Paulstone Shamwama	1,054,200.00	
27.06.2019	Golf Hotel	1,065,482.75	
27.06.2019	Gramitech Office Solution	1,138,831.90	
28.06.2019	Asward Investment	1,154,051.70	
28.06.2019	Baseline Ent.	1,185,344.85	
27.06.2019	Cheleon Services	1,232,758.60	
27.06.2019	Klass Travel & Tours	1,261,800.00	
28.06.2019	Dhanjal Investment	1,313,850.45	
27.06.2019	Silver Multi Service	1,320,665.70	
27.06.2019	Silver Multi Service	1,320,665.70	
27.06.2019	Vivvy Traders	1,380,689.65	
27.06.2019	Gadero Ent.	1,390,646.55	
27.06.2019	Jock kal Technologies	1,408,189.65	
27.06.2019	Wanjiku Manyatta	1,409,800.00	
27.06.2019	Gotema Ent.	1,417,672.40	
27.06.2019	Nelaze Gen. Stores	1,422,413.80	
27.06.2019	Nation Media Group	1,477,520.00	
26.06.2019	Habaton Agencies	1,479,310.35	
27.06.2019	Rage Supplies	1,479,310.35	
28.06.2019	Klass Travel & Tours	1,491,900.00	
27.06.2019	NAP	1,500,000.00	
27.06.2019	Solynet Works Agencies	1,507,758.60	
27.06.2019	Tilethal Ent.	1,536,206.90	
27.06.2019	Lachet Electronics	1,612,068.95	
26.06.2019	Dallo Holdings	1,650,777.45	
28.06.2019	Pago Airways Travel Services	1,700,420.00	
27.06.2019	Ramaca Investment	1,706,896.55	
27.06.2019	Access Kenya	1,715,322.00	
27.06.2019	Silver Multi Service	1,760,887.60	
27.06.2019	Reanna Ent.	1,803,440.50	
26.06.2019	Steady One Delivery	1,849,137.95	
27.06.2019	Framiche Ent.	1,885,646.55	
27.06.2019	Race Guards Ltd	1,897,500.00	

27.06.2019	KICC	1,942,258.60	
27.06.2019	Richin Traders	1,950,366.40	
27.06.2019	Trueline Ltd.	1,958,237.05	
27.06.2019	NETFund	2,000,000.00	
27.06.2019	Mawab Agencies	2,040,405.15	
27.06.2019	Cyntach Agencies	2,120,344.85	
27.06.2019	Victor Construction	2,337,262.95	
28.06.2019	Gut Services	2,370,689.65	
28.06.2019	Masada Hotel	2,410,991.40	
27.06.2019	Paradise Beach Resort	2,790,301.70	
27.06.2019	Denalis Merchants	2,844,827.60	
27.06.2019	High Fliers	2,862,390.00	
27.06.2019	Fairmont Mount Resort	3,029,741.40	
27.06.2019	Silverline Multi Services	3,037,530.50	
27.06.2019	Silverline Multi Services	3,037,530.50	
27.06.2019	Serena Beach	3,512,219.40	
27.06.2019	Ryma Kenya	4,173,206.90	
27.06.2019	Kenya Bureau of Standards	4,247,137.95	
27.06.2019	Optimal Investment	4,267,241.40	
27.06.2019	Lachet Electronics	4,599,706.90	
27.06.2019	Frammy Ent.	5,149,137.95	
27.06.2019	Pebble Gen. Agencies	5,556,896.55	
27.06.2019	Raceguard Ltd	5,692,500.00	
27.06.2019	Race Guards Ltd	5,692,500.00	
27.06.2019	Ecstastic Investments	6,208,836.20	
27.06.2019	Toyota Kenya	7,178,448.30	
27.06.2019	Raceguard Ltd	7,590,000.00	
27.06.2019	Raceguard Ltd	7,590,000.00	
27.06.2019	Greengrowth	11,700,000.00	
27.06.2019	KBC	14,224,137.95	
27.06.2019	Kenya Water Towers	42,748,000.00	
	<b>TOTAL</b>	<b>314,409,458.25</b>	

REPUBLIC OF KENYA

MINISTRY OF ENVIRONMENT AND FORESTRY

A/C DEV-1108 (ME&F) 2018/2019 NEW ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30.06.2019

<b>RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
06.06.19	Returned RTGS	928,400.00	
	<b>TOTAL</b>	<b>928,400.00</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108( ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 30.06.2019**

<b>PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)</b>			
<b>DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
10.06.2019	Withholding Tax.	4,096.55	
25.06.2019	Daniel Learat	25,200.00	
13.06.2019	Melrine Agencies Ltd	256,034.50	
11.06.2019	Robbie General Supplies	381,928.00	
11.06.2019	Robbie General Supplies	872,280.00	
	<b>TOTAL</b>	<b>1,539,539.05</b>	

**REPUBLIC OF KENYA**  
**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**A/C DEV-1108 (ME&F) 2018/2019 NEW ACCOUNT**  
**BANK RECONCILIATION STATEMENT AS AT 30.06.2019**

<b>RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT(SCHEDULE 4)</b>			
<b>C B DATE</b>	<b>PAYEE NAME</b>	<b>AMOUNT (Kshs.)</b>	<b>REMARKS</b>
26.06.2019	Banking	55,800.00	
26.06.2019	Banking	88,200.00	
	<b>TOTAL</b>	<b>144,000.00</b>	

