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Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 16 MAR 2023

DAY.

Thursday

THE AUDITOR-GENERAL

TABLED

BY:

CLERK AT

THE TABLE:

Deputy Majority
Party leader

Joyce Lemevelle

ON

**SYSTEM FOR LAND BASED EMISSIONS
AND ESTIMATION IN KENYA
(SLEEK) PROJECT**

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

**MINISTRY OF ENVIRONMENT
AND FORESTRY**



Project Name: System for Land Based Emissions Estimation (SLEEK)

Implementing Entity: Ministry of Environment and Forestry (MEF)

PROJECT AGREEMENT DATED 23rd February 2018

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

1. Project Information and Overall Performance

1.1 Name and registered office

Name: System for Land-Based Emissions Estimation in Kenya (SLEEK)

Objective: The key objective of the project is to aid meet national development goals and international reporting obligations. This will be achieved by developing an independently-verified emissions estimation system for the land sector with rigorous and reliable data that meet international standards.

The related end-of-program outcomes are:

- A national system reporting emissions and removals from the land sector; and
- Land sector information is made available for use in informed decision – making.

Address: The project headquarters offices are Nairobi County, Kenya.

The address of its registered office is:

Ministry of Environment and Forestry
NHIF Building Upper Hill, P.O Box 30126
Nairobi.

Contacts: The following are the project contacts

Telephone: (254) -20-5143200
E-mail: sleek@environment.go.ke
Website: sleek.environment.go.ke

1.2 Project Information

Project Start Date:	The project start date is DD 04 2013
Project End Date:	The project end date is DD 12 2019
Project Manager:	The Program Co-ordinator is Ali Mwanzei
Project Sponsor:	The project sponsor is Government of Australia

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Environment and Forestry
Project number	Project agreement dated 23 rd February 2018
Strategic goals of the project	The strategic goals of the project are as follows: (i) To help the Government of Kenya meet national development goal and international reporting obligations (ii) To make this data available to support informed decision
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Developing an independently-verified emissions estimation system for the land sector (ii) Developing rigorous and reliable data that meet international standards
Other important background information of the project	The project will enable the GoK to quantify and report its land sector emissions. It will also allow Kenya to evaluate different land-use scenarios for sustainable development and inform policy decisions on resources use, including planning for forest restoration, protection of forest resources, improved agricultural productivity, and enhanced water availability. Due to the significant ongoing pressures on forest land being degraded by encroachment and converted for agriculture, their importance to water supply and catchment integrity, the five water towers of Kenya, and the global attention to forest from the United Nations Framework Convention on Climate Change (UNFCCC) and other international processes, the GoK has taken a policy decision to focus first on the land sector in the development of SLEEK.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) To meet international reporting requirements (ii) To support informed decision-making
Project duration	The project started on 1st April 2013 and ended on December 2019

1.4 Bankers

The following are the bankers for the current year:

(i) Kenya Commercial Bank

(ii) Account name

Account number

Sleek Program Management Unit

1174389508

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
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1.5 Auditors

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

1.6 Roles and Responsibilities

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

Names	Title designation	Key qualification	Responsibilities
Ali Mwanzei	Program Coordinator	MA	Overall coordination and implementation of the SLEEK program
Anne Ngugi	Program Administrative Assistant	BSc	Responsible for day-to-day operations of the SLEEK program, including staff administration, finance, travel and facilitation
Simon Matiba	Program Accountant	B.com,CPA (K)	Tracking expenditure and maintaining the accounts related to SLEEK program

1.7 Funding summary

The Project was for duration of five years from 2013 to 2019 with an approved budget of US\$594,000) equivalent to Kshs 59,400,000 as highlighted in the table below:

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	USD	Kshs	USD	Kshs	USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
Government of Australia	594,000	59,400,000	376,946	37,694,559	217,054	21,705,441
(ii) Loan						
Insert name of development partner						
(iii) Counterpart funds						
Government of Kenya		3,133,494	31,395	3,133,494		-
Total	594,000	62,533,494	408,341	40,828,053	217,054	21,705,441

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30 th June 2022)	
	USD (A)	Kshs (A')		USD (A)-(B)	Kshs (A')-(B')
(i) Grant					
Government of Australia	376,946	37,694,559	37,056,361.90	-	638,197.10
(i) Loan					
Insert name of development partner					
(ii) Counterpart funds	31,395	3,133,494	3,133,494		-
Government of Kenya					
Total	408,341	40,828,053	40,189,855.90	-	638,197.10

1.8 Summary of Overall Project Performance:

The project has been able to achieve the following results

- Established the Project Management Unit
- Developed version two of a reporting tool to allow users generate UNFCCC reports
- Developed land cover maps and interpolated climate grids to be used in the system
- Developed version three of a data integration tool known as FLINT
- Selected and calibrated a crops, soil and forest models to be used in the system
- Developed a technical manual to guide land cover map production in Kenya
- Supported establishment of a fully equipped GIS laboratory at DRSRS
- Supported digitization of 1.8 million climate records at KMD
- Supported the SLEEK scholarship program which is funding 22 Kenyan students
- Conducted a deployment and training workshop for the data Integration tool, FLINT, in Kenya

We believe we achieved value for money during the project implementation
The above results were achieved before the project ended.

We experienced implementation challenges as follows;

- One of the main challenges the programme has experienced is getting the SMU staff contracts renewed.
- The office of SMU created permanently at the ME&F by PSC

1.9 Summary of Project Compliance:

There were no issues of non-compliance raised, and the project closed in December 2019.

2. Statement of Performance against Project’s Predetermined Objectives

Introduction

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

The key development objectives of the *project’s 2018-2022* plan are to:

- a) To mobilize land sector data to help Kenya meet national development goals and international reporting obligation.
- b) To strengthen institutional arrangements for greenhouse gas reporting in Kenya.
- c) To build the capacity of participating institutions in greenhouse gas national inventory reporting.
- d) To build IT capability to support a semi-automated system for generating reports for decision making.

Progress on attainment of Strategic development objectives

The project was inactive throughout the financial year.

3. Environmental and Sustainability reporting

Sleek project exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on SLEEK project pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile -

The project has ended.

2. Environmental performance

The project has ended.

3. Employee welfare

The project has ended.

Market place practices-

The project has ended.

4. Community Engagements-

Sleek project used to make community engagement through advising on environmental carbon land emissions for informed decision making to the public, Sleek also offer scholarships for university students.

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
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4. Statement Of Project Management Responsibilities

The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

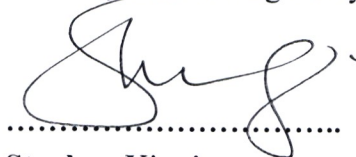
The *Principal Secretary* for the Ministry of Environment and Forestry the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* on.....^{28/10} 2022 and signed by them.



Dr. Chris Kiptoo
Principal Secretary



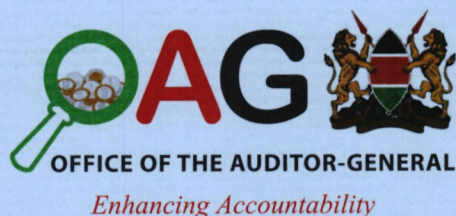
Stephen King'oo
Project Coordinator



Rebecca Mwangi
Project Accountant
ICPAK Member No:24486

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON SYSTEM FOR LAND BASED EMISSIONS AND ESTIMATION IN KENYA (SLEEK) PROJECT FOR THE YEAR ENDED 30 JUNE, 2022 - MINISTRY OF ENVIRONMENT AND FORESTRY

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of System for Land Based Emissions and Estimation Project in Kenya set out on pages 1 to 28, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and

Report of the Auditor-General on System for Land Based Emissions and Estimation in Kenya (SLEEK) Project for the year ended 30 June, 2022 - Ministry of Environment and Forestry

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

In my opinion, 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 System for Land Based Emissions and Estimation Project in Kenya as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Memorandum of Understanding dated 23 February, 2018 between the Commonwealth of Australia and the Government of Kenya, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation and Inaccuracies in the Financial Statements

The financial statements for the year ended 30 June, 2022 contain the following anomalies:

- i. The statement of receipts and payments reflects transfer from Government Entities of Nil amount during the year 2021. However, the statement reflects transfer from Government Entities cumulative to date of Kshs.3,133,494 while the previous financial statement for the year ended 30 June, 2021 had Nil balance, thus resulting to unexplained amount of Kshs.3,133,494.
- ii. The statement of receipts and payments reflects Nil balance of other grants, transfers and payments for the year under review, and cumulative to date of Kshs.2,422,100. However, the previous financial statement for the year ended 30 June, 2021 had Nil balance thus resulting to unexplained amount of Kshs.2,422,100.
- iii. Note 1 to the financial statements on transfer from government entities reflects transfers during the year of Kshs.711,394 and a cumulative to date amount of Kshs.3,133,394. However, the previous years audited balance was Nil, thus resulting to unreconciled and unexplained variance of Kshs.2,422,000.
- iv. Note 5 to the financial statements on compensation of employees reflects Nil balance personal allowances paid as part of salary for the year under review and cumulative to date amount of Kshs.11,645,568. However, the audited previous year amount was Kshs.12,325,000, thus resulting to unreconciled and unexplained variance of Kshs.679,431.
- v. Note 5 to the financial statements on compensation of employees reflects Nil balance on other personnel payments for the year under review and cumulative to date amount of Kshs.3,352,768. However, the previous year audited amount was Kshs.3,360,268, thus resulting to unreconciled and unexplained variance of Kshs.7,500.

- vi. Note 10 to the financial statements on other grants and transfer and payments reflects Nil balance on miscellaneous payments for the current period and cumulative to date figure is Kshs.2,422,100. However, the previous year balance was Nil, thus resulting to unreconciled and unexplained variance of Kshs.2,422,100.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

2. Overstatement of Payments

The statement of receipts and payments reflects compensation of employees of Kshs.711,394 as disclosed in Note 5 to the financial statements which includes basic salaries to permanent employees of Kshs.711,394. However, the schedule and payment vouchers provided for audit supports an amount of Kshs.680,071, thus resulting to unreconciled and unexplained variance of Kshs.31,323.

In the circumstances, the accuracy and completeness of compensation of employees amounting to Kshs.711,394 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the System for Land Based Emissions and Estimation Project in Kenya Management 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.

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. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,500,000 and Kshs.711,394 respectively resulting to an under-funding of Kshs.788,606 or 43% of the budget. Similarly, the Project spent Kshs.711,394 against an approved budget of Kshs.1,500,000, resulting to an under-expenditure of Kshs.788,606 or 53% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Undrawn External Assistance

Note 12.2 under other important disclosures to the financial statements reflects undrawn external assistance of Kshs.21,705,441. Management indicates that the project is

complete. However, it was not clear or explained how the project is completed when there is undrawn balance of Kshs.21,705,441 or 37% of the total funding.

In the circumstances, the completion of the project as at 30 June, 2022 could not be confirmed.

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

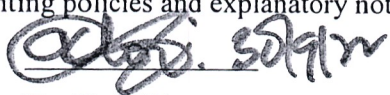
17 November, 2022

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

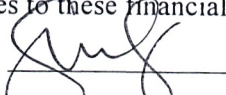
6. Statement Of Receipts And Payments For The Year Ended 30th June 2022

	Note	2021/2022			2020/2021			Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	
		KShs	KShs		KShs	KShs		
RECEIPTS								
Transfer from Gov't entities	1	711,394					3,133,4	
Proceeds from domestic and foreign grants	2	-	-	-	-	-	37,694,4	
Loan from external development partners	3	-	-	-	-	-		
Miscellaneous Receipts	4	-	-	-	-	-		
TOTAL RECEIPTS		711,394	-	-	-	-	40,828,0	
PAYMENTS								
Compensation of employees	5	711,394	-	-	-	-	31,638,916.	
Purchase of goods and services	6	-	-	-	-	-	5,996,6	
Social security benefits	7	-	-	-	-	-	132,1	
Acquisition of non-financial assets	8	-	-	-	-	-		
Transfers to other government entities	9	-	-	-	-	-		
Other grants, transfers and payments	10	-	-	-	-	-	2,422,1	
TOTAL PAYMENTS		711,394	-	-	-	-	40,189,855.4	
SURPLUS/ (DEFICIT)							638,197.4	

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



Dr. Chris Kiptoo
Principal Secretary



Stephen King'oo
Project Coordinator

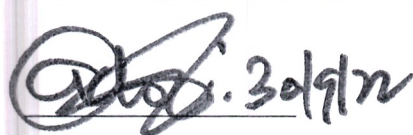


Rebecca Mwangi
Project Accountant

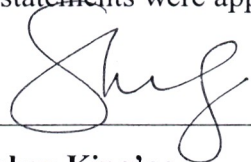
7. Statement Of Financial Assets As At 30th June 2022

	Note	2021-2022	2020-2021
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.A	638,197.10	638,197.10
Cash Balances	11. B	-	-
Cash Equivalents (short-term deposits)	11.C	-	-
Total Cash and Cash Equivalents		638,197.10	638,197.10
Accounts Receivables	12	-	-
TOTAL FINANCIAL ASSETS		638,197.10	638,197.10
FINANCIAL LIABILITIES			
Payables- Deposits and Retentions	13	-	-
NET ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd	14	638,197.10	638,197.10
Prior year adjustments	15	-	-
Surplus/(Deficit) for the year		-	-
NET FINANCIAL POSITION		638,197.10	638,197.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/10/2022 and signed by:


30/9/22

Dr. Chris Kiptoo
Principal Secretary
Date



Stephen King'oo
Project Coordinator
Date



Rebecca Mwangi
Project Accountant
ICPAK Member No.24486
Date

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

8. Statement Of Cashflow For The Period 30th June 2022

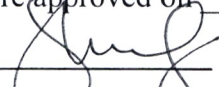
		2021-2022	2020-2021
	Note	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Transfer from Government entities	1	711,394	-
Proceeds from domestic and foreign grants	2	-	-
Miscellaneous receipts	4	-	-
Payments from operating activities			
Compensation of employees	5	711,394	-
Purchase of goods and services	6	-	-
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Adjustments during the year			
Prior Year Adjustments	15	-	-
Decrease/(Increase) in Accounts Receivable	16	-	-
Increase/(Decrease) in Accounts Payable:	17	-	-
Net cash flow from operating activities		-	-
Cashflow from investing activities			
Acquisition of non-financial assets	8	-	-
Net cash flows from investing activities			
Cash flow from financing activities			
Proceeds from foreign borrowings	3	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	-
Cash and cash equivalent at BEGINNING of the year	11	638,197.10	638,197.10
Cash and cash equivalent at END of the year	11	638,197.10	638,197.10

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 28/10 2022 and signed by:


Dr. Chris Kiptoo

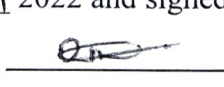
Principal Secretary

Date:


Stephen King'oo

Project Coordinator

Date:


Rebecca Mwangi

Project Accountant

ICPAK Member No: 24486

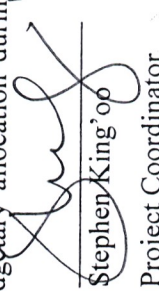
Date:

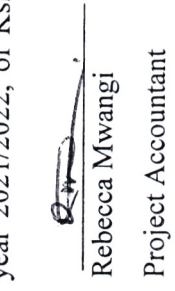
9. Statement Of Comparative Budget And Actual Amounts For The Period 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	1,500,000	-	1,500,000	711,394	788,606	47.4%
Proceeds from domestic and foreign grants	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Total Receipts	1,500,000		1,500,000	711,394	788,606	47.4%
Payments						
Compensation of employees	1,500,000	-	1,500,000	711,394	788,606	47.4%
Purchase of goods and services	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Total Payments	1,500,000		1,500,000	711,394	788,606	47.4%

Note: The project had a GOK-Counterpart funding budgetary allocation during the financial year 2021/2022, of Ksh.1,500,000 for paying pending claims


Dr. Chris Kiptoo
Principal Secretary


Stephen King'oo
Project Coordinator


Rebecca Mwangi
Project Accountant

Date: _____ Date: _____ Date: _____
ICPAK Member No: 24486

10. Significant Accounting Policies

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

10.3 Reporting entity

The financial statements are for the SLEEK Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3.1 Reporting currency

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

10.4 Significant Accounting Policies

a) Recognition of receipts

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

i. Transfers from the Exchequer

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

ii. External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Donations and grants

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

c. Proceeds from borrowing

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

d. Undrawn external assistance

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

iii. Other receipts

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

e. Recognition of payments

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

i. Compensation of employees

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

ii. Use of goods and services

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

iii. Interest on borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv. Repayment of borrowing (principal amount)

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

v. Acquisition of fixed assets

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

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

f. In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

g. Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Accounts receivable

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

i. Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 5** of this financial statement is a register of the contingent liabilities in the year.

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

j. Contingent Assets

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

k. Pending bills

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

l. Budget

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

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

m. Third party payments

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

During the year no loan disbursements were received in form of direct payments from third parties.

n. Exchange rate differences

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Comparative figures

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

p. Subsequent events

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

q. Errors

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

11. Notes To The Financial Statements

1. TRANSFERS FROM GOVERNMENT ENTITIES

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

Description	KShs		Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of Environment and Forestry</i>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4	711,394	-	3,133,394
Total (See Annex 2)	711,394		3,133,394
<i>Other transfers from government entities</i>			
Total	-		
Appropriations-in-Aid			
Total	711,394		3,133,394

NOTE: The cumulative figure of Kshs.3,133,394 is a total of Ksh.711,394 received during the year under review and Kshs. 2,422,100 which was received in the FY2016/2017 and was erroneously omitted in the financial statements of FY 2020/2021 and earlier years.

Notes To The Financial Statements (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2022 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Grants received in kind	Total amount in KShs	
						2021/2022	2020/2021
		AUD	KShs	KShs	KShs	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)							
Government of Australia -AUD		-	-	-	-	-	-
Total				-	-	-	-
Grants Received from Multilateral Donors (International Organizations)							
Insert name of international organization		-	-	-	-	-	-
Grants Received from Local Individuals and organizations							
Insert name of individual or local organization		-	-	-	-	-	-
Total				-	-	-	-

NOTE: There was no donor funding received by the project during the financial year under review and the previous financial year 2020/2021. The cumulative amount received up to date is Kshs.37, 694,559. This is different from Ksh.34, 701,483 indicated in the previous financial year's statements. The financial year 2020/2021 amount had been under casted by Kshs.2, 993,076. This under casted amount has been reinstated during the financial year 2021/2022. The adjusted figure is Kshs.37, 694,559.

System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022

Notes To The Financial Statements (Continued)

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

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

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs	
					2021-2022	2020-2021
			Kshs	Kshs		
Loans received from bilateral Donors (Foreign Governments)	-	-	-	-	-	-
Insert name of foreign Government	-	-	-	-	-	-
Insert name of foreign Government	-	-	-	-	-	-
Loans received from Multilateral Donors (International Organizations)	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-
Total	-	-	-	-	-	-

Notes To The Financial Statements (Continued)

4. MISCELLANEOUS RECEIPTS

	2021-2022			2020/2021	Cumulative to- date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties, and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere	-	-	-	-	-
Total	-	-	-	-	-

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Notes To The Financial Statements (Continued)

5. COMPENSATION OF EMPLOYEES

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
-					
Basic salaries of permanent employees	711,394	-	-	-	16,431,180
Basic wages of temporary employees	-	-	-	-	150,000
Personal allowances paid as part of salary	-	-	-	-	11,645,568.90
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	59,400
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	3,352,768
Total	711,394	=	=	-	<u>31,638,916.90</u>

NOTE:

- Cumulative payments for personal allowances paid as part of salaries for the financial year 2020/2021 (Ksh.12,325,000), had erroneously been overstated by Ksh.679, 431.10. This error has now been corrected.
- Other personnel payments add up to Kshs.3,352,768 which had been erroneously stated as Ksh.3,360,268, reflecting a variance of Ksh. 7,500. The figure of Ksh.3,352,768 is the correct figure after the adjustment.

Notes To The Financial Statements (Continued)

6. PURCHASE OF GOODS AND SERVICES

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Utilities, supplies and services	-	-	-	-	681,689
Communication, supplies and services	-	-	-	-	390,000
Domestic travel and subsistence	-	-	-	-	866,126
Foreign travel and subsistence	-	-	-	-	-
Printing, advertising and information supplies	-	-	-	-	-
Rentals of produced assets	-	-	-	-	-
Training payments	-	-	-	-	-
Hospitality supplies and services	-	-	-	-	959,125
Insurance costs	-	-	-	-	-
Specialized materials and services	-	-	-	-	-
Other operating payments	-	-	-	-	3,099,739
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-
Routine maintenance- other assets	-	-	-	-	-
Exchange rate losses/gains (net)	-	-	-	-	-
Total	=	=	=	=	5,996,679

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Notes To The Financial Statements (Continued)

7. SOCIAL SECURITY BENEFITS

	2021/22			2020/2021	Cumulative to- date KShs
	Payments made by the Entity in Cash KShs	Payments made by third parties KShs	Total Payments KShs	Total Payments KShs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	132,160
Total	-	-	-	-	132,160

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Acquisition of Non-Financial Assets

	Paym ents made in Cash	Payments made by third parties	Total payments		Total payments 2020-2021	Cumulative to- date
	2021-2022				2020-2021	
	Kshs.	Kshs.	Kshs		Kshs	Kshs
Purchase of buildings	-	-	-		-	-
Construction of buildings	-	-	-		-	-
Refurbishment of buildings	-	-	-		-	-
Construction of roads	-	-	-		-	-
Construction of civil works	-	-	-		-	-
Overhaul & refurbishment of construction and civil works	-	-	-		-	-
Purchase of vehicles & other transport equipment	-	-	-		-	-
Overhaul of vehicles & other transport equipment	-	-	-		-	-
Purchase of household furniture & institutional equipment	-	-	-		-	-
Purchase of office furniture & general equipment	-	-	-		-	-
Purchase of specialised plant, equipment and machinery	-	-	-		-	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-		-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-		-	-
Research, studies, project preparation, design & supervision	-	-	-		-	-
Rehabilitation of civil works	-	-	-		-	-
Acquisition of strategic stocks	-	-	-		-	-
Acquisition of land	-	-	-		-	-
Acquisition of other intangible assets	-	-	-		-	-
Total	=	=	=		=	=

NOTE: There were no purchases made by the project 18

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Notes to the financial statements (continued)

9. TRANSFER TO OTHER GOVERNMENT ENTITIES

During the financial period to 30 June 2022, there was no transfer of funds to any government entity.

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulativ e to-date
	2021-2022			2021-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry ABC	-	-	-	-	-
Project XYZ	-	-	-	-	-
	-	-	-	-	-
Transfers to County Governments	-	-	-	-	-
County ABC	-	-	-	-	-
County XYZ	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

NOTE:(There was no transfer to any government entity)

Notes To The Financial Statements (Continued)

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2022			2020-2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
Miscellaneous payments	-	-	-	-	2,422,100
Total	-	-	-	-	2,422,100

NOTE: This amount of Ksh. 2,422,100 was incurred in the FY2016/2017, but has since been erroneously omitted in the consecutive reports.

Notes To The Financial Statements (Continued)

11. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2021/22	2020/2021
	KShs	KShs
Bank accounts (Note 11A)	638,197.10	638,197.10
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
Total	638,197.10	638,197.10

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

11.A BANK ACCOUNTS

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	-	-
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.1174389508]	638,197.10	638,197.10
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	<u>638,197.10</u>	<u>638,197.10</u>
Total bank account balances	<u>638,197.10</u>	<u>638,197.10</u>

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

NOTE: This project has been inactive since December 2019. Hence there is no Special Deposit Accounts Movement Schedule or Special Deposit Reconciliation.

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

11 B CASH IN HAND

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash in hand balances	=	=

NOTE: The project has been inactive since 2019

11 C CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Description	2021-2022	2020-2021
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others (<i>Specify</i>)	-	-
Total	=	=

NOTE: The project has been inactive since 2019

12. IMPRESTS AND ADVANCES

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
Total	-	-

Notes to the Financial Statements (Continued)

13. DEPOSITS AND RETENTION MONIES

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	-	-
Deposits	-	-
Total	-	-

NOTE: The project has been inactive since 2019

14. FUND BALANCE BROUGHT FORWARD

	2021/2022	2020/2021
Bank accounts	638,197.10	638,197.10
Cash in hand	-	-
Cash equivalents(short-term deposits)	-	-
Outstanding imprests and advances	-	-
Total	638,197.10	638,197.10

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

15. PRIOR YEAR ADJUSTMENT

	Balance b/f FY (2020/2021 audited financial statements)	Adjustments	Adjusted balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

NOTE: There were no errors noted

16. CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Receivables as at 1 st July 20xx	-	-
Closing account receivables as at 30 th June 20xx	-	-
Change in Receivables	-	-

17. CHANGES IN ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July 20xx	-	-
Closing accounts payables as at 30 th June 20xx	-	-
Change in payables	-	-

12. Other Important Disclosures

1. PENDING STAFF PAYABLES (See Annex 3B)

	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	711,394	-	711,394	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others-Gratuity	421,600	-	-	421,600
Total	1,132,994	-	711,394	421,600

2. UNDRAWN EXTERNAL ASSISTANCE

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - grants		21,705,441	21,705,441
Total		21,705,441	21,705,441

The project ended before the full amount of the grant was drawn.

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

13. Progress On Follow Up Of Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
896	<p>Pending Bills Note 12.1 to the financial statements reflect pending accounts payables totaling Kshs. 1,132,994 relating to unremitted taxes, statutory deductions and gratuity. This balance has been outstanding since year 2019/2020. Although the management indicates that the bills will be settled during the current year, it is not clear why the bills were not settled during the year under review. The project is at risk of incurring significant interest costs and penalties with the continued delay in payment.</p>	<p>It's true that the pending bills totaling to Kshs. 1,132,994 were still outstanding as at 30th June, 2021. The bills resulted from lack of release of donor funds and GoK counter parts funding then. However, the bills relating to unremitted taxes and other deductions totaling Ksh. 711, 394 have been paid in current financial year 2021/2022. Appendix 17(i).</p>	<p>Appeared before Public Accounts Committee of the National Assembly. PAC report is being awaited for.</p>	

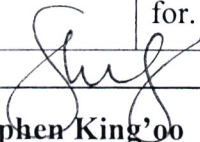
*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
for the financial year ended June 30, 2022*

Reference No. in the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
97	<p>Undrawn External Assistance Note 12.2 to the financial statements reflects undrawn external assistance of Kshs.21,699,441 with an indication that the project ended before the full amount of the grant was drawn. However, it is not clear, and the management has not explained why they could not request for extension of the project in order to fully utilize all the projects allocated funds. Consequently, the objectives of the project may not have been realized.</p>	<p>It is true that undrawn external assistance of Kshs 21,699,441 existed as at 30th June, 2021. This was brought by the fact that the project ended on 31st December, 2019 and only Kshs 37,700,559.00 had been received from the donor by then leaving an undrawn balance of Kshs 21,669,441.00.</p>	<p>Appeared before Public Accounts Committee of the National Assembly. PAC report is being awaited for.</p>	
98	<p>Fixed Asset Register The fixed assets summary is missing in the financial statements.</p>	<p>It's true that the fixed asset register was not prepared for the financial year ended 30th June, 2021. This was because the project had no fixed assets, hence the reason for not attaching Fixed Asset Register.</p>	<p>Appeared before Public Accounts Committee of the National Assembly. PAC report is being awaited for.</p>	


Dr. Chris Kiptoo
Principal Secretary

Date:

28


Stephen King'oo
Project Coordinator

Date:

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

14. Annexes

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance(below 90% and over 100%
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	1,500,000	711,394	788,606	47.4%	Not all pending claims were cleared for
Proceeds from domestic and foreign grants					payment due to lack of renewal of employment contract letters.
Proceeds from borrowings					
Miscellaneous receipts					
Total Receipts	1,500,000	711,394	788,606	47.4%	
Payments					
Compensation of employees	1,500,000	711,394	788,606	47.4%	Not all pending claims were cleared for
Purchase of goods and services					payment due to lack of renewal of employment contract letters.
Social security benefits					
Acquisition of non-financial assets					
Transfers to other government entities					
Other grants and transfers					
Total payments	1,500,000	711,394	788,606	47.4%	

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME:	<i>System for Land– Based Emissions Estimation in Kenya (SLEEK)</i>		
Break down of Transfers from the Ministry of Environment and Forestry to SLEEK Project			
a. Government Counterpart Funding	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>2021/2022</u>
	15/06/2022	711,394	-
		-	-
	Total	711,394	-
b. Direct Payments			
	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>2021/2022</u>
		-	-
		-	-
	Total	-	-
c. Others			
	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>2021/2022</u>
		-	-
		-	-
	Total	-	-
	TOTAL(a+b+c)	711,394	

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

Stephen Kin'goo
Project Coordinator
SLEEK PROJECT



Sign

CMA

George Gichuru
Head of Accounting Unit
Ministry of Environment & Forestry



Sign

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2022*

ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date (30.06.2022)	Outstanding Balance 30.06.2022	Outstanding Balance 2020/2021	Comments
		a	b	c	d=a-c		
Permanent Employees - Management							
1. Ali Mwanzei	P.C.	310,000	31-Dec 2019	-	310,000	310,000	Employee Contracts not yet finalised
2. Ann Wambui	O.A.	111,600	30-Sep 2019	-	111,600	111,600	Employee Contracts not yet finalised
3. Others		711,394	31-Dec 2019	711,394	-	711,394	-
Total		1,132,994		711,394	421,600	1,132,994	

ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

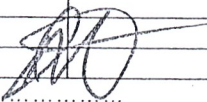
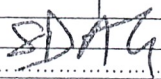
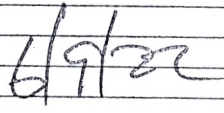
Asset class	Opening Cost (KShs) 2021/22	Donations in form of assets (KShs) 2021/22	*Purchases/ Additions in the Year (KShs) 2021/22	** Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
Land	-	-	-	-	-	-
Buildings and structures	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-	-	-
ICT Equipment,	-	-	-	-	-	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Infrastructure assets roads, rails	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Work in Progress	-	-	-	-	-	-
Total	-	-	-	-	-	-

NOTE:

* There were no purchases of the fixed assets made by the Sleek Project since inception.

ANNEX 8: OTHER SUPPORTING DOCUMENTS

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. GOK IFMIS comparison Trial Balance
- iv. Extract from Financial statements to support other grants and transfer and payments
- v. Request to National Treasury for closure of Donor Project Account.

		REPUBLIC OF KENYA		F.O 30	
		MINISTRY OF ENVIRONMENT AND FORESTRY			
		SLEEK-1108 (ME&F) 2021/2022			
		Account number : 1174389508			
		BANK RECONCILIATION STATEMENT AS AT 30.06.2022			
				Kshs.	
Balance as per bank certificate					635,941.10
Less					-
1. Payments in cashbook not yet recorded in bank statement					-
2. Receipts in bank statement not yet recorded in cashbook					-
Add					
3. Payments in bank statement not yet recorded in casbook					2,256.00
4. Receipts in cashbook not yet recorded in bank statement.					-
Balance as per the cashbook.....					638,197.10
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct					
					
Signature		Designation		Date	
(All schedules are attached herewith)					
Prepared by:		Signature			

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C SLEEK-1108(ME&F) 2021/2022			
Account number : 1174389508			
BANK RECONCILIATION STATEMENT AS AT 30.06.2022			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
25.08.2020	Bank charges	21.00	
25.08.2020	Bank charges	105.00	
27.01.2021	Bank charges	1,065.00	
06.10.2021	Bank charges	1,065.00	
	TOTAL	2,256.00	

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2227300020

KCB CAPITAL HILL 30 SEP 2022
.....

Certified that the balance at the CREDIT Of SLEEK PROGRAM MANAGEM
.....

A/C 1174389508
.....

at the close of business on 30 JUN 2022 Was KES
.....

SIX HUNDRED AND THIRTY FIVE THOUSAND NINE HUNDRED AND FORTY ONE CENTS TEN
.....

KES 635,941.10
.....

Examined by

For: KCB BANK KENYA LTD.
[Signature]
SERVICE QUALITY & COMPLIANCE
CAPITAL HILL BRANCH
Compliance

For: KCB BANK KENYA LTD.
[Signature]
BRANCH MANAGER
CAPITAL HILL BRANCH
Branch Manager

ACCOUNT STATEMENT

Customer: 1174389508 SLEEK PROGRAM MANAGEMENT UNIT
 Product Name: Public Sector
 Statement Period: 01 JUL 2021 - 30 JUN 2022
 Balance at Period Start 637,006.10 KES Balance at Period End: 635,941.10 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUL 2021	BALANCE B/FWD	01 JUL 2021			637,006.10
06 OCT 2021	Certificate Of Balance Charge CERT2127976924	06 OCT 2021	-1,065.00		635,941.10
BALANCE AT PERIOD END:			-1,065.00	0.00	635,941.10

For: KCB BANK KENYA LTD.
 Customer Service Manager
 CAPITAL HILL

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Development Expenditure Vote Book Status Report - For the Period from JUL-21 to JUN-22

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate		Reallocation/ Transfer		Supplementary Estimates		Approved Estimates (Net)		Cumulative Expenditure		Outstanding Commitments		Total Payment Commitments		Balance	
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
1035	01	2640503-00001001-1018019999-000000001	System for Land-Based Emissions Estimation in Kenya (SLEEK) - HQ Other Capital Grants and Trans	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	711,394	711,394	0	0	711,394	711,394	788,6	788,6
			GROSS EXPENDITURE	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	711,394	711,394	0	0	711,394	711,394	788,6	788,6
			Net Expenditure Sub Head 103501	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	711,394	711,394	0	0	711,394	711,394	788,6	788,6
			Net Expenditure Head 103500	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	711,394	711,394	0	0	711,394	711,394	788,6	788,6
			Total Net Expenditure vote D1108	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	711,394	711,394	0	0	711,394	711,394	788,6	788,6

MINISTRY OF ENVIRONMENT AND FORESTRY			
SLEEK TRIAL BALANCE FOR THE YEAR ENDED 30TH JUNE 2022			
		AMOUNT	
S/NO	PARTICULARS	DR	CR
1	Balance brought forward (2021/22FY)	-	638,197.10
2	Balance carried forward (2021/22FY)	638,197.10	-
	Total	638,197.10	638,197.10

Prepared by;

Signature:

Date:

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2018

	Note	FY 2017/18		FY 2016/17		Cumulative to Date
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties	Receipts and payments controlled by the entity	Payments made by third parties	
		Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Receipts from Government of Kenya	1	-	-	2,422,100	-	2,422,100
Proceeds from Domestic and Foreign Grants	2	6,754,306	-	5,698,021	-	31,046,327
TOTAL REVENUES		6,754,306	-	8,120,121	-	33,468,427
PAYMENTS						
Compensation of Employees	5	5,222,920	-	8,354,708	-	24,913,934
Purchase of goods and services	6	1,340,890	-	1,733,007	-	4,160,415
Social Security Benefits	7	25,920	-	38,880	-	104,080
Other grants and transfers and payments	10	-	-	2,422,100	-	2,422,100
TOTAL PAYMENTS		6,589,730	-	12,548,695	-	31,600,529
SURPLUS/DEFICIT		164,577	-	4,428,574	-	1,867,899

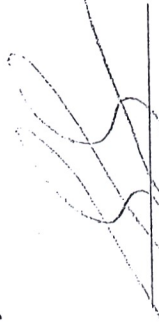
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

Note	2019/2020		2018/2019		Cumulative to date (to com- mencement)
	Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payments controlled by the entity	Payments made by third parties	
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Proceeds from domestic and foreign grants	10.3	3,655,156	-	2,999,076	34,701,483
TOTAL RECEIPTS		3,655,156	-	2,999,076	34,701,483
PAYMENTS					
Compensation of employees	10.4	2,677,600	-	4,015,420	33,666,826
Purchase of goods and services	10.5	304,795	-	1,531,469	5,996,679
Social security benefits	10.6	7,560	-	20,520	132,160
TOTAL PAYMENTS		2,989,955	-	5,567,409	39,795,665
SURPLUS/(DEFICIT)		665,201	-	(2,568,333)	(5,094,182)

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



Principal Secretary
Name: Dr. Chris Kiptoo, CBS



Project Coordinator
Name: Ali M Mwanzei





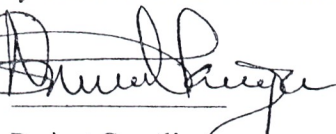
Project Accountant
Name: Simon G. Matiba
ICPAK Member Number: 19453


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

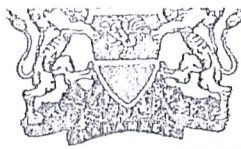
	Note	2020/2021			2019/2020			Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	
		KShs	KShs		KShs	KShs		
RECEIPTS								
Transfer from Government entities	1	-	-	-	-	-	-	
Proceeds from domestic and foreign grants	2	-	-	-	3,655,156	-	34,701,483	
TOTAL RECEIPTS		-	-	-	3,655,156		34,701,483	
PAYMENTS								
Compensation of employees	3	-	-	-	2,677,600	-	33,666,826	
Purchase of goods and services	4	-	-	-	304,795	-	5,996,679	
Social security benefits	5	-	-	-	7,560	-	132,160	
TOTAL PAYMENTS		-	-	-	2,989,955	-	39,795,665	
SURPLUS/ (DEFICIT)		-	-	-	665,201	-	(5,094,182)	

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


Principal Secretary
Name: 


Project Coordinator
Name: Stephen N. Kingo


Project Accountant
Name: Rebecca M. Mwangi
ICPAK Member Number: 24486



MINISTRY OF ENVIRONMENT AND FORESTRY
OFFICE OF THE PRINCIPAL SECRETARY

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. No: DENR/ACC/FIN/11/1 VOL.4

Date: 7th October, 2022

Dr. Julius Muia, CBS
Principal Secretary
The National Treasury
P.O. Box 30007
NAIROBI

12 OCT 2022

Dear 

CLOSURE OF DONOR PROJECT ACCOUNT – SYSTEM FOR LAND BASED EMISSIONS ESTIMATION (SLEEK) PROJECT

Reference is made to the above mentioned matter.

The SLEEK project started on 1st April 2013 and its key objective was to aid meet National Development goals and international reporting obligations on emissions estimation for land sector. It was to enable Government of Kenya to quantify and report its land sector emissions. In addition it was to enable Kenya evaluate different land use scenarios for sustainable development and inform policy decisions on resources use. This was to be achieved by developing an independently verified emissions estimation system for the land sector with reliable data that meet international standards.

The project closed on 31st December, 2019 and has been operating a Donor Bank Account at Kenya Commercial Bank – Capital Hill Branch.

The purpose of this letter therefore, is to seek Treasury authority to close the under-listed Donor Bank Account.

Account Name	Account No.	Name of Bank	Branch
SLEEK Programme Management Unit	1174389508	Kenya Commercial Bank	Capital Hill Branch - NAIROBI

Yours





DR. CHRIS KIPTOO, CBS
PRINCIPAL SECRETARY

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY(SLEEK 1108
 :/C NO.1174389508) AS AT THE CLOSE OF BUSINESS ON 30TH JUNE, 2022.

The Board, consisting of – (Names and official titles).

RODNEY OMARI	-	CHAIRMAN
CAROLINE WAMBUA	-	MEMBER
JIMMY MUCHEKE	-	MEMBER

Assembled at the Cash office Ministry HQS.
 At.....10.00 A.M.(time) on the 1ST JULY..., 2022

And the following cash was produced:

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

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

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

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

Cash on hand Sh. NIL
Bank balance Sh 638,197.10
		638,197.10

The Bank Certificate of Balance showed a sum of Ksh.SIX HUNDRED THIRTY EIGHT THOUSAND, ONE HUNDRED NINETY SEVEN CENTS TEN ONLY (Sh.638,197.10)

Standing to the credit of the account on30th June, 2022.....

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

RODNEY OMARI :.....*OMARI*.....
 CHAIRMAN

CAROLINE WAMBUA :.....*WAMBUA*.....

JIMMY MUCHEKE :.....*MUCHEKE*.....
 MEMBERS OF THE BOARD

Date1ST JULY 2022.....