

REPUBLIC OF KENYA



Paper Laid
By Hon MP, Hon Duglas
on 25/7/18 at the
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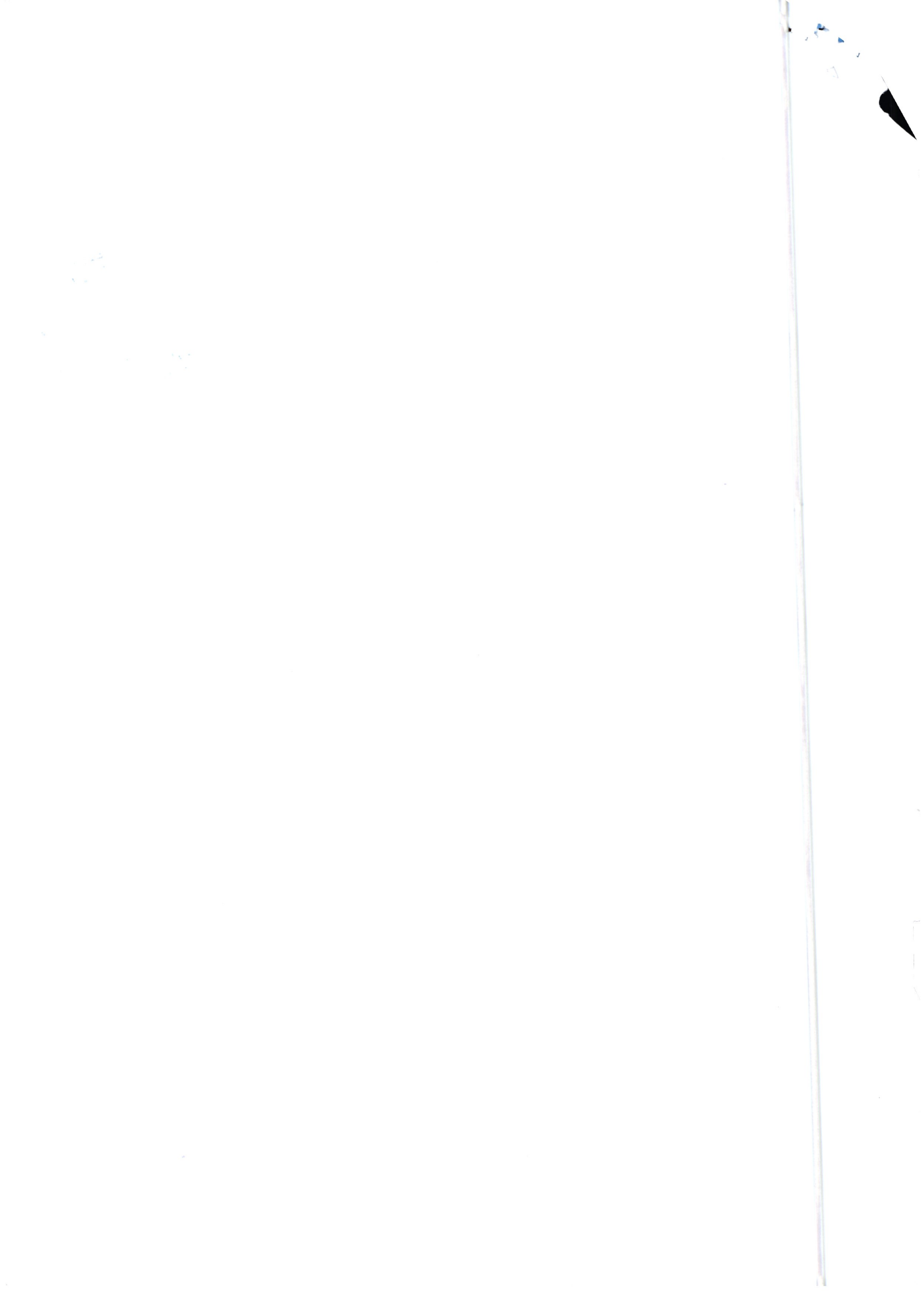
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF NATURAL
RESOURCES

FOR THE YEAR ENDED
30 JUNE 2017



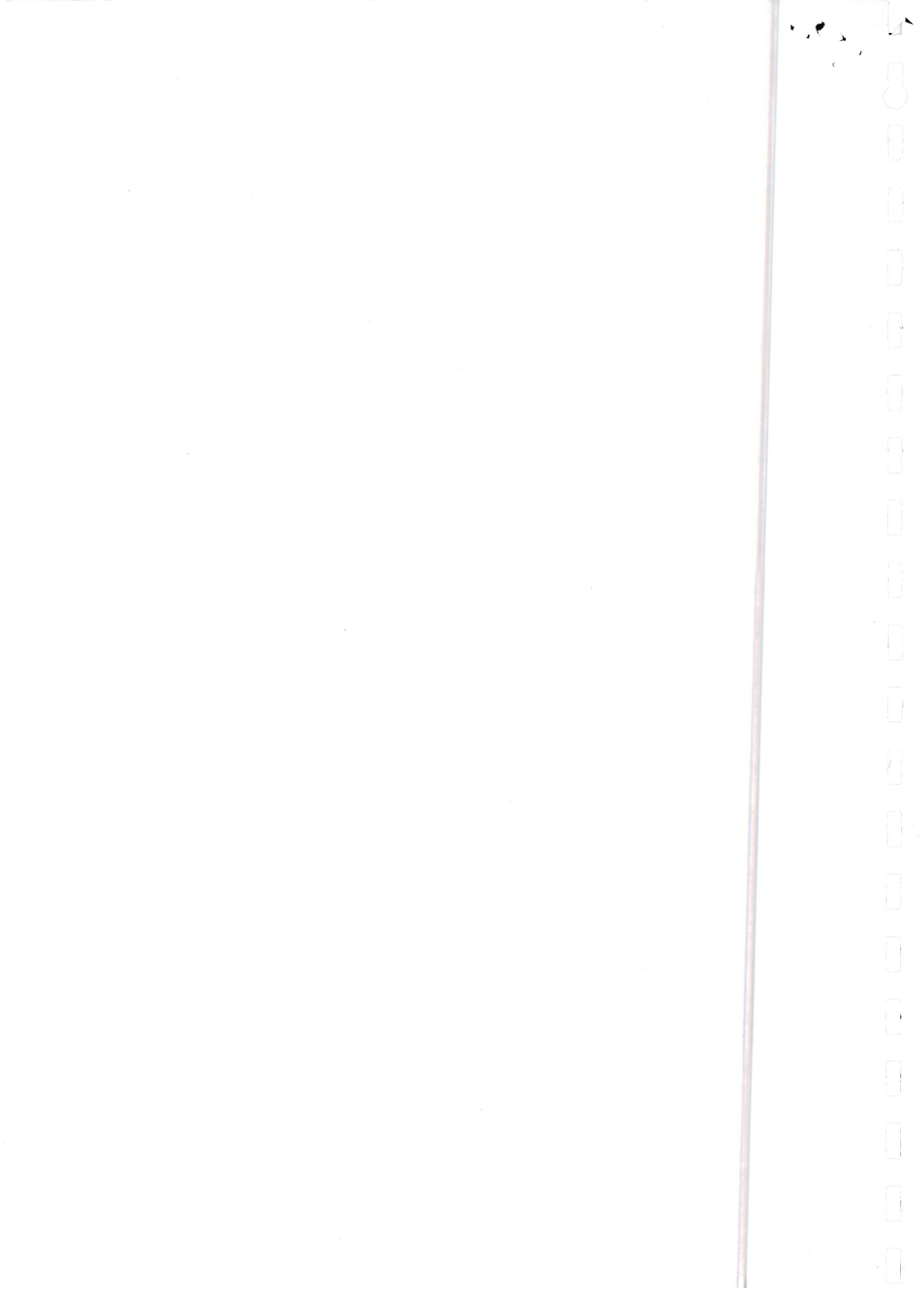


STATE DEPARTMENT FOR NATURAL RESOURCES

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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



STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Environment and Natural Resources (MENR) established by Executive Order No. 1/2016 of May 2016. The Ministry is headed by the Cabinet Secretary for Environment and Natural Resources Prof. Judi Wakhungu who is responsible for the general policy and strategic direction of the State Department for Natural Resources.

It is mandated to undertake protection and conservation of environment and natural resources for sustainable development. In discharging its mandate, the Ministry is guided by key Government policies as envisioned in the Constitution of Kenya 2010, the Jubilee Manifesto and the Second Medium Term Plan - MTP II (2013-2017) of the Kenya Vision 2030. These key policies emphasizes the need for efficiency and better management in the utilization of natural resources to enable the Government achieve its strategic objectives of growth, productivity, efficiency and improvement in service delivery.

The State Departments under the Ministry of Environment and Natural Resources are outline below:

- (i) The State Department for Natural Resources headed by Dr. Margaret Mwakima.
- (ii) The State Department for Environment headed by Mr. Charles Sunkuli.

The accompanying financial statements constitute the financial statements for the State Department for Natural Resources.

The vision, mission, core values and core functions of the State Department for Natural Resources under the Ministry of Environment and Natural Resources include:

Vision

A clean, healthy, safe and sustainably managed environment and Natural resources.

Mission

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

CORE VALUES

The State Department draws its values from Constitution of Kenya Article 10, which details the national values and principles of governance, which include the following:

- a. Sustainable Development:** The State Department shall carry out Environmental Impact Assessments (EIAs) on all projects as well as ensure conflict resolution in natural resources.

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- b. **Honesty and Integrity:** The State Department shall ascribe to high standards of personal ethics and integrity in the conduct of its affairs.
- c. **Human Dignity:** The State Department is committed to uphold reasonable standards for the citizens.
- d. **Teamwork and focus on results:** The State Department will relentlessly pursue timely attainment of targeted results at all levels through high level coordination, networking and collaboration with all staff.
- e. **Innovativeness:** The State Department is committed to innovativeness, creativeness, resourcefulness and focused planning and customer driven service delivery
- f. **Equity:** The State Department shall promote at all times the virtues of equity and fair play for equitable sustainable development
- g. **Participatory Approach:** The State Department is committed to consultations, joint and comprehensive partnership in all its undertakings.

Strategic Objectives

1. Provide policy, legal and institutional framework for sustainable management of environment, and natural resources
2. Protect and reclaim the environment in order to establish a durable and sustainable system of development and resilience to climate change
3. Create and coordinate partnerships and collaboration for resource mobilization, capacity development and devolvement necessary for sustainable management of environment and natural resources
4. Promote research, development and the adoption of appropriate technology for the management of environment and natural resources
5. To enhance conservation and management of forests, wildlife and Biodiversity resources for green growth and sustainable development

Mandate

- Protect Kenya's remaining forests and increase our forest cover to 10% over the next 20 years through a national planting scheme and by providing alternatives to over intensive farming and ending clearances For luxury development and industrial projects.
- Progressively enhance forest/tree cover to more than 10% of land in every county through the integration of agro-forestry into mainstream extension programmes.

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- Rehabilitate arid areas through afforestation, prevention of soil erosion and land reclamation.
- Protect the integrity of the national parks by recruiting more and better equipped park rangers as well as involving local communities in managing the parks.
- Establish a regional framework for carbon trading across the EAC and the wider African region and beyond.

(b) Key Management

The State Department's day to day management is under the following key organs:

Directorate of Wildlife Conservation
Directorate of Forest Conservation
Administration and Planning

Semi-Autonomous Government Agencies and Institutions

The State Department of Natural Resources provides policy guidance, capacity building, resource mobilization, coordination and oversight for the following statutory institutions:

i. Kenya Forest Service (KFS)

KFS is established under Section 7 of the Forest Conservation and Management Act, 2016 and is mandated under Section 8 of the Act to among others, to conserve, protect and manage all public forests.

ii. Kenya Forest Research Institute (KEFRI)

KEFRI is established under the Science, Technology and Innovation Act, 2013 as the agency in forestry research and development.

iii. Kenya Wildlife Service (KWS)

KWS is established under Section 6(1) of the Wildlife Conservation and Management Act No. 47 of 2013. Under Section 7 of the Act the Service is mandated among others, to conserve and manage national parks, wildlife conservation areas, and sanctuaries under its jurisdiction and to provide security for wildlife and visitors in national parks, wildlife conservation areas and sanctuaries

iv. Kenya Water Towers Agency (KWTA)

KWTA was established vide Legal Notice No. 27 of 20th April, 2012. The Agency's mandate is to coordinate and oversee the protection, rehabilitation, conservation and sustainable

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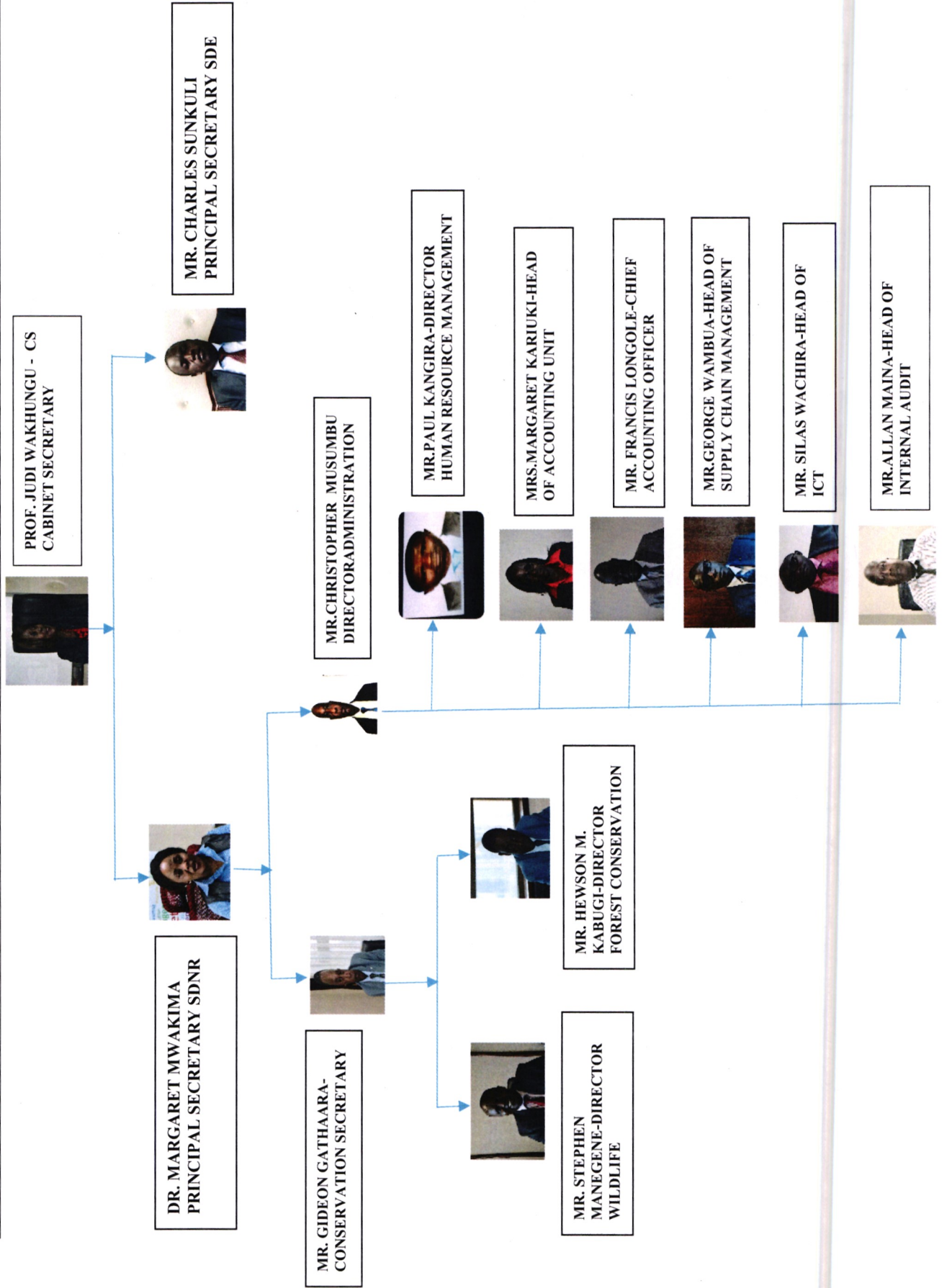
management of water towers. The Agency provides a pivotal framework for the long-term sustainable conservation and management of all critical, state of water towers.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary, Ministry of Environment and Natural Resources	Prof. Judi Wakhungu, CGH
2	Principal Secretary, State Department for Natural Resources	Dr. Margaret Mwakima, CBS
3	Conservation Secretary	Mr. Gideon Gathaara
4	Director of Administration	Mr. Christopher Musumbu, OGW
5	Director Forest Conservation	Mr. Hewson Kabugi
6	Director Wildlife Conservation	Mr. Stephen Manegene
8	Head of Accounting Unit	Mrs. Margaret Wambui Kariuki
9	Chief Finance Officer	Mr. Oling'a John Francis Long'ole
10	Head of Supply Chain Management Services	Mr. George Wambua
11	Principal Internal Auditor	Mr. Allan Maina
12	Head of Human Resource Management	Mr. Paul K'Angira
13	Director Planning	Mr. Erick Namwalo
14	Head of ICT	Mr. Silas Wachira

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Prof. Wakhungu assumed the position of the Cabinet Secretary, Ministry of Environment, Water and Natural Resources of the Republic of Kenya in June 2013 to-date. Prior to her appointment as Cabinet Secretary, Prof. Wakhungu was the Executive Director of the African Centre for Technology Studies (ACTS) in Nairobi, Kenya from 2002 to 2013. Prof. Wakhungu's public policy and research interests include science, technology, and innovation; agriculture and food security; biodiversity and natural resource management; energy and water security; and gender issues in science and technology. She has published widely in these fields. Prof. Wakhungu holds a Bachelor's degree in Geology from St. Lawrence University, New York, a Master's degree in Petroleum Geology from Acadia University, Canada, and a PhD in Energy Resources Management from Pennsylvania State University.



Dr. Margaret Wawuda Mwakima assumed the position of Principal Secretary, State Department of Natural Resource in 2015 following a reshuffle of Principal Secretaries by His Excellency President Uhuru Kenyatta. Prior to this, she was the Managing Director/CEO of Afrosayari Ltd. as well as the Vice Chairperson of Kenya Wildlife Service (KWS) Board of Trustees, Board Member of Ecotourism Kenya. She holds a Ph.D. with a written a thesis on "*Determinants of the Biodiversity Conservation - Tourism Nexus in the Buffer Zone of Amboseli Biosphere Reserve, Kenya.*" Dr. Mwakima also holds a Masters Degree in Environmental Science with a major in Sustainable Natural Resources Management and a Bachelor of Education (Science) Degree in Botany and Zoology all from Kenyatta University.



Mr Gideon Gathaara assumed the position Conservation Secretary in the year 2009. He is in charge of technical services in Forest and Wildlife Sectors. He holds a MSc. Natural Resources from Texas A&I University, USA.



Mr. Christopher K. Musumbu assumed the position of Director Administration in the State Department of Natural Resources in March 2017; He has previously worked in the same position at the Ministry of The East African Community and has worked in the Public Service for the past 29 years. He is in charge of coordination of administrative functions in State Department of Natural Resources including; finance, procurement, accounts, HRM&D, ICT, transport and telephone exchange. He holds a MSc. in Conflict Resolution and Management and a Bachelors Degree in Government and Religion.



Mr. Manegene assumed the position of Director Wildlife Conservation in November 2009. He holds a Master's Degree in Resource Management from the University of Edinburg United Kingdom.

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Mr. Kabugi is the Director, Forest Conservation. He holds a Bachelor's degree in forestry from the University of Nairobi and a Master's degree in water shed management from the University of Banquet State, Philipines. Mr. Kabugi further holds a Diploma in environmental management from the Galilee College in Israel.



Mrs. Kariuki is the Head of Accounting Unit. She holds a Master's degree in Business Administration from the Catholic University of Eastern Africa and a Bachelor degree in Commerce from the University of Nairobi. She is also a certified Public Accountant of Kenya (CPA level K)



Mr. Oling'a John assumed the position of Senior Chief Finance Officer in charge of management of the ministerial budget, compilation of MTEF, implementation of budgetary proposals and chair of budget implementation committee/ alternate to the PS at the State Department for Natural Resources. He holds MSc. Public Finance and B.A. Administration and Economics from the University of Nairobi.



Mr. Wambua is the Head Supply Chain Management Services. He holds MSc. Procurement & Contract Management from JKUAT and B.A. Business Administration in Procurement & Supply Management from St. Paul's University.



Mr. Maina is the Principal Internal Auditor. He holds a Bachelor of Economics and Business Studies. He also a Certified Public Accountant (K).



Mr. K'Angira is currently the Director, Human Resource Management and Development in the State Department. He holds a Master's degree in Business Administration and Bachelor's degree in Law (LLB) both from the University of Nairobi. He also holds a Diploma in Law from the Kenya School of Law and is an Advocate of the High Court of Kenya.



Wachira is the head of ICT Department. He holds a Master's degree in public policy and management from Strathmore University, Master's in science information systems from the University of Nairobi. Mr. Wachira also holds Bachelor degree in mathematics and computer science from Jomo Kenyatta University.

(d) Fiduciary Oversight Arrangements

- i. Budget Implementation Committee
- ii. Audit Committee
- iii. Human Resource Management Advisory Committee
- iv. Training Committee

i. Audit Committee Activities

- Reviewing and monitoring the external auditor(s) independence and objectively, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the entity.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC).

ii. Budget Implementation Committee Activities

This is the committee charged with the responsibility of implementation of the state department(s) budget and its prudent management.

1. Mr. Christopher Musumbu	-	Chairman
2. Dr. Erastus Kanga	-	Member
3. Mr. Hewson Kabugi	-	Member
4. Mrs. Margaret Kariuki	-	Member
5. Mr. Alfred Ong'ong'e	-	Member
6. Ms Brenda Molonko	-	Member
7. Mr. Kenneth Kemama	-	Member
8. Mr. George Wambua	-	Member
9. Mr. Silas Wachira	-	Member
10. Mr. Allan Maina	-	Member
11. Mr. Julius Maina	-	Secretary

The duties of the committee include:-

- To review and consider the cash flow plans;
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the state department;

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- To advise the Accounting Officer on the challenges related to the budget implementation;
- To review and recommend the reallocation of payments;
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State and recommend actions to be take;
- To participate in sector working groups
- To review b budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

Attendance of the budget committee Implementation members

S/No.	Name of Officer	Budget Implementation Committee meetings			Total Attendance
		Date	Date	Date	
1.	Mr. Christopher Musumbu	✓	✓	✓	3
2.	Dr. Erustus Kanga	✓	x	✓	2
3.	Margaret Kariuki	✓	✓	✓	2
4.	Mr. Hewson Kabugi	x	✓	✓	2
5.	Mr. John Olinga	✓	✓	✓	3
6.	Mr. George Wambua	✓	✓	✓	3
7.	Ms Brenda Molonko	✓	✓	✓	3
8.	Mr. Kenneth Kemama	✓	x	✓	2
9.	Mr. Julius Maina	✓	✓	x	2
10.	Allan Maina	x	✓	✓	3
11.	Mr. Alfred Ong'ong'e	✓	x	✓	2
12.	Mr. Silas Wachira	✓	✓	✓	3

✓ Attended

x absent with apology

iii. Human Resource Management Advisory Committee Members

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

- | | |
|-------------------------------------|-------------------------|
| 1. Margaret W. Mwakima, PhD, CBS PS | - Chairperson |
| 2. Gideon N. Gathaara, | - Member |
| 3. Christopher Musumbu, OGW | - Alternate Chairperson |
| 4. Paul W.C. K'Angira | - Secretary |
| 5. Stephen Manegene | - Member |
| 6. Hewson Kabugi, MBS | - Member |
| 7. John Oling'a | - Member |
| 8. Erick Namwalo | - Member |
| 9. Margaret Kariuki | - Member |
| 10. Silas Wachira | - Member |
| 11. George Wambua | - Member |

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Human Resource Management Advisory Committee Activities

This is the committee charged with the responsibilities of taking care of Human Resources needs.

Their duties include:

- Review of promotions of officers in Job Group A-P;
- Review of confirmations in appointment;
- Review of disciplinary matters;
- Review of re-designation of officers from one cadre to another and;
- Confirmation of surcharge of officers found to have misused government resources.

Attendance of the Human Resource Management Advisory Committee Members.

The following shows the number of Human Resource Management Advisory Committee meeting held during the year and the attendance of individual members.

S/No.	Name of Officer	Human Resource Management Advisory Committee meetings			Total Attendance
		Date	Date	Date	
		25/10/2016	24/11/2016	02/03/2017	
1.	Margaret W. Mwakima, PhD, CBS PS	x	x	x	0
2.	Gideon N. Gathaara	x	x	x	0
3.	Christopher Musumbu, OGW	✓	✓	x	2
4.	Paul W.C. K'Angira	✓	✓	✓	3
5.	Stephen Manegene	✓	✓	x	2
6.	Hewson Kabugi, MBS	✓		✓	2
7.	Margaret Kariuki	✓	✓	x	2
8.	John Oling'a	✓	x	✓	2
9.	Erick Namwalo	x	✓	x	1
10.	Silas Wachira	✓	x	x	1
11.	George Wambua	✓	✓	✓	3

✓ Attended

x absent with apology

iv. Training Committee Members

The committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:-

- | | |
|-------------------------------------|-------------------------|
| 1. Margaret W. Mwakima, PhD, CBS PS | - Chairperson |
| 2. Gideon N. Gathaara, | - Member |
| 3. Christopher Musumbu, OGW | - Alternate Chairperson |
| 4. Paul W.C. K'Angira | - Secretary |
| 5. Stephen Manegene | - Member |
| 6. Hewson Kabugi, MBS | - Member |

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- | | |
|---------------------|----------|
| 7. John Oling'a | - Member |
| 8. Erick Namwalo | - Member |
| 9. Margaret Kariuki | - Member |
| 10. Silas Wachira | - Member |
| 11. George Wambua | - Member |

This is the committee charged with the responsibility of Human Resource Development needs;

Their duties include:-

- Overall coordination of the training functions in the State Department;
- Review and implementation of the State Department Training Plan;
- Review of induction of newly appointed officers and activities around long term training;

S/No.	Name of Officer	Training Committee meetings			Total Attendance
		Date	Date	Date	
		25/10/2016	24/11/2016	02/03/2017	
1.	Margaret W. Mwakima, PhD, CBS PS	x	x	x	0
2.	Gideon N. Gathaara	x	x	x	0
3.	Christopher Musumbu, OGW	✓	✓	x	2
4.	Paul W.C. K'Angira	✓	✓	✓	3
5.	Stephen Manegene	✓	✓	✓	3
6.	Hewson Kabugi, MBS	✓	x	x	1
7.	Margaret Kariuki	✓	✓	x	2
8.	John Oling'a	✓	x	✓	2
9.	Erick Namwalo	✓	x	x	1
10.	Silas Wachira	x	x	✓	1
11.	George Wambua	✓	✓	✓	3

✓ Attended

x absent with apology

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(e) Entity Headquarters

State Department for Natural Resources
NSSF Building Bishop Rd Block A
P.O. Box 30126-00100
NAIROBI, KENYA

(f) Entity Contacts

State Department for Natural Resources
Telephone: (254) 20-27247225/2724646
E-mail: psnaturalresources@environment.go.ke
Website: www.environment.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II. COMMENTARY BY THE CABINET SECRETARY



State Department of Natural Resources is charged with responsibilities of implementing policies, strategies and development plans for conservation, protection and management of Natural Resources.

During the financial year 2016/2017 the State Department for Natural Resources implemented the School Greening program targeting tree growing in 931 schools nationwide (841 from the High Potential counties, 90 from the ASALs counties). Launched the National Forest Programme.

An additional forest area of 239,628.41 hectares in the counties of Trans Nzoia, West Pokot, Turkana, Embu, Kitui, Kakamega, Hombay, Migori, Siaya, and Tana River gazetted. Others are in the final stages of gazettelement.

Forest evictees mainly from Mau forest complex and Embobut Forests reserves were all compensated to vacate gazetted forest area.

During the financial year critical water catchment and biodiversity hotspots in Chyulu, Lerroghi, Shimba Hills, Mau, Mt. Elgon and Mt. Kenya were mapped. One bamboo processing unit was piloted in the water towers. Rehabilitation and protection of 100ha in Enosupukia Water Tower and Magadi Basin was undertaken.

Forestry Transition implementation plan started in Taita Taveta County to manage 44 out of 68 forests from the National Government.

An additional 1200 rangers were recruited, trained and deployed which reduced the area coverage per ranger from 24km² to 16km²

Prof. Judi Wakhungu
Cabinet Secretary,
Ministry of Environment and Natural Resources

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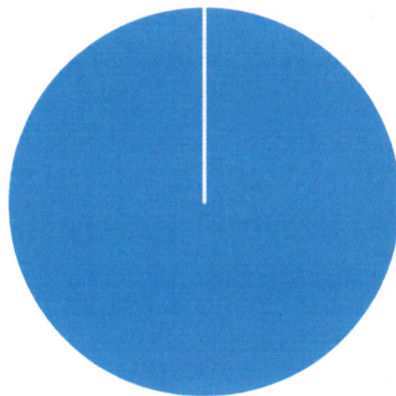
BUDGET ALLOCATION

In the financial year 2016/2017 the State Department for Natural Resources had a gross budget of Kshs. 7,868,548,746.00 which was made up of Kshs.6,323,048,746.00 and Kshs.1,545,500.00 for Recurrent and Development vote respectively.

BUDGET ALLOCATION PROGRAMMES

The State Department for Natural Resources had one programme during the financial i.e Natural Resources Management and Protection. The overall goal of the Programme is to ensure sustainable development in a clean and secure environment. The sub-sector's mandate is Forestry Development Policy Management; Conservation and Protection of National Wildlife; Development of Forests, Re-forestation and Agro-forestry; Restoration of Strategic Water Towers; Kenya Forestry Services; Wildlife Conservation and Protection Policy; Conservation and Protection of National Wildlife Heritage; Collaboration with Wildlife Clubs of Kenya; and Marine Parks.

Natural Resources Management and Protection



Total of **Ksh. 7.8 Billion** was spent under the following sub-programmes;

- a) Forests Conservation and Management
- b) Forestry Research and Development
- c) Policy and Governance in Natural Resource Management
- d) National Resource Management
- e) Wildlife Security, National Parks and Reserves Management

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Receipts:

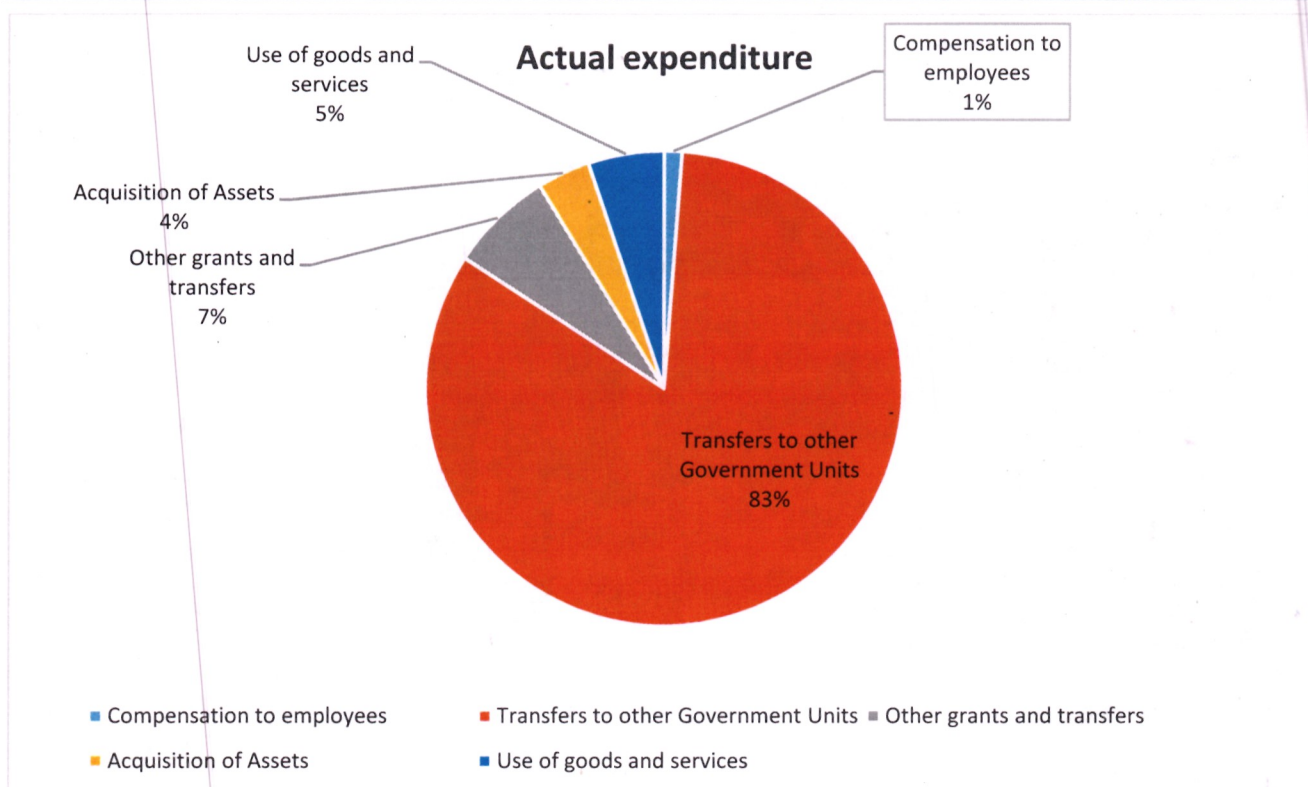
The bulk of our receipts was exchequer from the National Treasury Constituting 99.9% of the total receipts:, Kshs.7,815,300,000.00 was received from exchequer while Kshs.500,000 was from Kenya Forest Service.

Payments

Total payments for the financial year amounted to Kshs.7,803,354,814.00.The breakdown of the payments is shown below:-

	Approved Budget	Actual expenditure	Variance
Compensation to employees	98,208,346.00	92,829,288.00	5,379,058.00
Use of goods and services	416,309,337.00	402,337,553.00	13,971,784.00
Subsidies	-	-	-
Transfers to other Government Units	6,496,601,063.00	6,478,832,768.00	17,768,295.00
Other grants and transfers	571,700,000.00	547,247,258.00	24,452,742.00
Social Security benefits	-	-	-
Acquisition of Assets	285,730,000.00	282,107,946.00	3,622,054.00
Finance costs, including loan interest	-	-	-
Payment of principal on borrowings	-	-	-
Other expenses	-	-	-
Total Kshs.	7,868,548,747.00	7,803,354,814.00	65,193,933.00

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Key Achievements

State Department of Natural Resources is charged with responsibilities of implementing policies, strategies and development plans for conservation, protection and management of Natural Resources.

During the financial year 2016/2017 the State Department for Natural Resources implemented the School Greening program targeting tree growing in 931 schools nationwide (841 from the High Potential counties, 90 from the ASALs counties). Launched the National Forest Programme.

An additional forest area of 239,628.41 hectares in the counties of Trans Nzoia, West Pokot, Turkana, Embu, Kitui, Kakamega, Homa-bay, Migori, Siaya, and Tana River gazetted. Others are in the final stages of gazettement.

Forest evictees mainly from Mau forest complex and Embobut forests reserves were all compensated to vacate gazetted forest area.

During the financial year critical water catchment and biodiversity hotspots in Chyulu, Lerroghi, Shimba Hills, Mau, Mt. Elgon and Mt. Kenya were mapped. One bamboo processing unit was piloted in the water towers. Rehabilitation and protection of 100ha in Enoosupukia Water Tower and Magadi Basin was undertaken.

Forestry Transition implementation plan started in Taita Taveta County to manage 44 out of 68 forests from the National Government.

An additional 1200 rangers were recruited, trained and deployed which reduced the area coverage per ranger from 24km² to 16km²

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Emerging Issues

The emerging issues affecting the State Department for Natural Resources include;

- 1) Rapid infrastructure development and other competing land uses that encroach into environmentally sensitive habitats and protected areas without corresponding biodiversity offsets.
- 2) Lack of a comprehensive framework for natural resources conservation and management between the National and County Governments.
- 3) The declaration of Tsavo area as a disease free zone has attracted commercial herders into the area who bring livestock for fattening leading to range degradation as well as increased poaching incidences (also crosscutting).
- 4) Inadequate budget provision, revision/cuts, and delay in disbursement of funds.
- 5) Transitional issues: Following the transfer of some functions from the Sub-Sector to county governments; the status of the projects that were being undertaken by the national government and were at various stages of completion remains unknown as there are no clear guidelines on proper handover and source of funding.
- 6) Use of Information Communication Technology (ICT) presents the sub sector with opportunities for development and expansion in the management of NR sub-Sector through resource tracking, resource mapping, monitoring and research. However, there are emerging challenges of cybercrime and frequent changes in technology that requires resources.

Challenges

1. Frequency of drought occurrence has increased and during these periods out-breaks of wild fires occur in forests especially Mt. Kenya, Aberdares, and Chyulu.
2. Terrorism is rightly seen as a major factor that undermines world peace and stability. Although terrorism is not likely to be the only contributor to the destabilization of a country, it can have a great impact by draining public resources including natural resources.
3. Advanced technology accessibility to poachers, and associate cyber-crime increases in illegal trade.

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4. Natural resource use conflicts.
5. Poaching and Illegal trade in wild flora and fauna.
6. Inadequate Legal and policy framework
7. Inadequate funding to the sector
8. Climate change
9. Effects of climate change and associated extreme weather events threaten sustainable development and impacts negatively on the sub sector.
10. Human/ Wildlife conflict and Rising Compensation claims of wild life

Recommendation

In order to achieve the objectives of the State Department, the following interventions are recommended:

i. Policy and legislative framework:

The sub sector will continue to develop, review the policy and legal/ institutional frameworks. However, there is need to fast track enactment of new laws and approval of policies which takes long thus hindering delivery of services in the sub-Sector.

ii. Timely release of funds (GoK/Donor):

Delayed and unpredictable release of funds has affected the implementation of programmes and activities as planned.

There is need to enter into favourable terms with the development partners who are compatible for faster implementation of projects and also the need to put in place mechanism for timely release and utilization of donor funds.

iii. Resource mobilization

The State Department relies heavily on Government funding to achieve her objectives. Currently the funding level is less than 50% of the total requirements. This has impacted negatively in delivery of services in key specialized departments and agencies. This calls for resource mobilization strategies and partnering with donors, public and private partnerships in order to implement fully her mandate. This therefore recommends increased funding from the government to improve service delivery.

iv. Capacity Building

The departments and agencies within the sub sector have inadequate capacity leading to lower productivity and inefficient service delivery. Generally, the average age of technical employees within the sub sector is above 50 years. This leads to the problem of succession planning, and institutional memories. The equipment of the sub sector requires upgrading. There is need to build capacity in the sub sector to enable the sub sector discharge its mandate effectively.

STATE DEPARTMENT FOR NATURAL RESOURCES
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v. Poaching and terrorism

Given the linkage between current poaching menace and funding of terrorism activities there is need to strengthen the ranger force to cope with these emerging challenges.

vi. Promotion of nature based enterprises:

This includes commercialization of tree growing and bamboo, promotion of green economy, domestication of wild animals and bee keeping. These activities will improve the livelihoods of people living adjacent to natural resources thereby conserving them. strategies to address resource benefit sharing need to be developed and implemented.

vii. Increasing forest cover and rehabilitation of degraded areas:

The constitution and Vision 2030 have set a forest cover target of 10%. Currently the tree cover is estimated at 7.2%. This calls for concerted efforts and investment in tree planting, protection of gazetted forests and parks. There is need to increase the forest cover and rehabilitate degraded areas to mitigate on climate change.

viii. Prudent utilization of resources in the sub sector

There are many players in the sub sector, which are currently duplicating resources and efforts thus missing opportunities to tap on synergy. There is need to co-ordinate roles and activities in the sub sector for harmonization of efforts and optimal use of available resources. There should be proper monitoring and evaluation of activities and linking them to the budget cycle.

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

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 *State Department for Natural Resources* is responsible for the preparation and presentation of the State Department'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, 2017. 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 State Department ; (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 *State Department for Natural Resources* accepts responsibility for the State Department'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 *State Department for Natural Resources'* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department for Natural Resources* further confirms the completeness of the accounting records maintained for the *State Department for Natural Resources*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *State Department for Natural Resources* 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 State Department for Natural Resources 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 *State Department for Natural Resources'* financial statements were approved and signed by the Accounting Officer on 30/9/ 2017.


Margaret W. Mwakima, PhD, CBS
Principal Secretary


Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291

STATE DEPARTMENT FOR NATURAL RESOURCES
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For the year ended June 30, 2017

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE
DEPARTMENT FOR NATURAL RESOURCES**

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF NATURAL RESOURCES FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department of Natural Resources set out on pages 23 to 41, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act. 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 effects 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 State Department of Natural Resources as at 30 June 2017, 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 Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that public money has been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Accuracy, Completeness and Presentation of the Financial Statements

1.1 Transfers to Other Government Units

Note 5 to the financial statements reports a breakdown from self-reporting entities of Kshs.6,475,880,054 while statement of receipts and payments reports a balance of Kshs.6,478,832,768 hence resulting in an unexplained variance of Kshs.2,952,714. No explanation has been provided for the anomaly.

1.2 Notes to the financial statements and IFMIS Notes

Inconsistencies on numbering notes to financial statements and notes to financial statements as per IFMIS system were noted and not rectified by management.

Report of the Auditor-General on the financial Statements State Department of Natural Resources for the year ended 30 June 2017

1.3 Variance between Notes to the Financial Statements and Notes as per IFMIS Reports

It is a requirement that all the figures in the financial statement be expounded in a way of note. Notes in support of the figures in the financial statement were presented together by 30 September 2017. However, we noted two sets of notes in support of financial statements had variances as analyzed below:

	Note as Financial Statements/ Statements	Notes as IFMIS/ FMIS State ments	Amounts per Notes in the Financial Statements Kshs.	Amount as per IFMIS Notes Attached in the Financial Statements Kshs.	Variance Kshs.
Other Revenue	2	11	500,000	-	500,000
Use of goods and Services	4	13	402,337,553	404,416,175	(2,078,622)
Accounts Receivable- Outstanding Imprests	9	23	2,000,800	2,998,045	(997,245)
Accounts Payable	10	24	1,497,888	3,996,960,185	(3,995,462,297)
Bank Balances	8A	22A	11,926,625	3,973,398,962	(3,961,472,337)
Cash in Hand	8B	22B	15,650	7,821,008,767.1	(7,820,993,117)
Surplus for the Year			12,445,186	10,366,565	2,078,621

In addition, the State Department relied on manual accounting to prepare the financial statements hence the above variances with IFMIS information have not been reconciled or explained.

1.4 Comparative Figures

Comparative figures for 2015/2016 for Ministry of Environment and Natural Resources were not separated or restated to reflect what belongs to the State Department of Environment and State Department of Natural Resources. Hence, the State Department of Natural Resources reported nil balances in the comparative year 2015/2016.

In view of the foregoing, the accuracy, completeness and presentation of the financial statements as at 30 June 2017 could not be ascertained.

2. Substandard and Incomplete Works

The State Department awarded a Contract of Kshs.24,956,008.00 to M/S Shinestar Supplies Limited dated 24 November 2016 for refurbishment of 20th and 21st floors of offices at

Block A of NSSF Building. However, a review of the contract, revealed that time period for the execution of the works was not specified, contract terms and conditions were not outlined, defects liability period was not stated. Further, retention amount was not clearly defined in the contract document and no performance bond was provided as required against client non-performance. In addition, as per bills of quantities it was indicated works was supposed to be carried out on 21st floor instead of 15th floor and paid for thereby invalidating the claim. Also, provisional sum of Kshs.5,900,000 paid with respect to contingencies was not authorized nor approved for payment. Again, certified sum of Kshs.11,078,834 equivalent to 48% could not be verified due to lack of breakdown analysis and supporting documents.

In the circumstances, the propriety and value for money for the expenditure of Kshs.16,978,834 could not be confirmed as a proper charge to public funds.

3. Wrong Charge

The statement of receipts and payments reflects expenditure balance of Kshs.402,337,553 for use of goods and services, of which kshs.19,921,114 relates to domestic subsistence allowance which had been charged to the wrong expenditure heads as analyzed in the table below. Further, there was no authority sought from the National Treasury for reallocation.

Financial Statement Component/wrong account charged	Amount	Correct Account ought to be charged
Transfer to other Government units		
Capital grants	7,090,002	2210403-Domestic Subsistence Allowance
Other current transfers, grant and subsidies	7,822,654	2210403-Domestic Subsistence Allowance
Other grants and transfers		
Emergency relief and refugee assistance/Drought Mitigation	5,008,458	2210403-Domestic Subsistence Allowance
TOTAL	19,921,114	

Under the circumstance, the posting of Kshs.19,921,114 is misleading and amounts to window dressing of the financial statements.

4. Cash and Cash Equivalents

The statement of assets reflects a cash and cash equivalents balance of Kshs.11,942,275 as at 30 June 2017. However, the bank reconciliation statement for recurrent and development account as at 30 June 2017 reports payments in cashbook not yet recorded in bank statement totaling to Kshs.472,006,470 and Kshs.885,463,907 respectively. Subsequent clearance of the said reconciling items was not provided at the time of audit. Consequently, it has not been possible to confirm the accuracy of cash and cash equivalent balance of Kshs.11,942,275 as at 30 June 2017.

5. Pending Bills

Pending Bills amounting to Kshs.52,689,629 chargeable to recurrent and development account and relating to financial year 2016/2017 were not paid during the year but were instead carried forward 2017/2018. Had these bills been paid and expenditure charged to the accounts for 2016/2017 the statement of receipts and payments would have recorded a deficit of Kshs.40,224,443 instead of a surplus of Kshs.12,445,186 now shown.

6. Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets of Kshs.282,107,946 as at 30 June 2017. However, the summary of fixed assets in Annex 4 to the financial statements reflects nil values for fixed assets. Further, included in the acquisition of assets figure of Kshs.282,107,946 and as disclosed in Note 7 to the financial statements, is an amount of Kshs.200,000,000 related to construction and civil works. This amount relates to construction of a wildlife security fence in Laikipia and was to be undertaken by the Kenya Wildlife Service(KWS). However, this amount was supported by payment voucher number 00449 which indicated disbursements of development grants to KWS. It is not clear how transfers to other government units of Kshs.200,000,000 was recorded as construction and civil works in the state department of Natural Resources financial statements.

Consequently, the accuracy and valuation of the acquisition of assets figure of Kshs.282,107,946 as at 30 June 2017 could not be ascertained.

7. Unbudgeted Expenditures

The State Department of Natural Resources did not include the estimates on wildlife compensation in Vote R1106 revised recurrent expenditure estimates for the year 2016/2017. Further, no information was made available for audit review to confirm whether the amount of Kshs.230,000,000 was included in the development or recurrent estimates due to Kenya Wildlife Service transferable by the State Department of Natural Resources. Further, it was not clear how the funds for wildlife compensation were sourced neither was there any explanation or reallocation warrants or authority sought or given was made available for audit scrutiny. In view of the inconsistencies, the accuracy of the financial statements could be undermined thereby affecting presentation of a true and fair view of the state departments operations as well as the purpose of budgeting. In consequence, the expenditure of Kshs.230,000,000 amounts to unauthorized excess vote.

8. Outstanding Imprests

The State Department of Natural Resources financial statements indicate outstanding imprest (Note 9) of Kshs 1,958,192 as at 30 June 2017. However, the imprest register was not up to date resulting in the risk of non-recovery of imprests issued and loss of funds through improperly supported imprest surrenders.

Consequently, it has not been possible to confirm the accuracy, completeness and recovery of the outstanding imprest balance of kshs.1,958,192 as at 30 June 2017.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. These matters were addressed in the context of the audit of the financial statements, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. For each matter below, a description of how the audit addressed the matter is provided in that context.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the financial statements section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements.

No.	Key Audit Matter	How the Audit Addressed the Key Audit Matter
1.	<p>Grants and Other Transfers</p> <p>The mandate of the Department includes conservation and management of forests, wildlife and biodiversity resources. The Department has four semi-autonomous government institutions that further government policy and the Department's objectives. The Department also uses other government departments to undertake its mandate. The statement of receipts and payments reflects grants and transfers totaling 7,026,080, 026 consisting of transfers to other government units and other grants and transfers of Kshs. 6,478,832,768 and Kshs. 547,247,258 respectively for the year ended 30 June 2017.</p> <p>We considered this to be a key audit matter due to the accountability framework and timing of such transfers. The effectiveness of the transfers payments can be, or can appear to be, more difficult to substantiate, since they usually do not involve receipt of specific goods or services. There is also the risk that the amounts may not be used for the agreed purposes and not contribute to the mandate of the department. Further, un-approved transfers may be made to the entities or transfers made are not linked to Department's mandate and strategic objectives.</p>	<ul style="list-style-type: none"> • Reviewed the mandate and the strategic plan of the Department. • Reviewed the objectives of the various programs where transfers were made • Obtained and reviewed the approved estimates of the department to identify amounts budgeted. • Confirmed from the financial statements of the semi-autonomous Government Agencies, the amounts reported as grants received from the State Department. • Confirmed from the vote-book the amount recorded under Recurrent and Development vote as transfers and grants by the State Department. • Examined eligibility of expenditure reported grants and transfers expenditure and whether the expenditure complied with relevant GOK regulations and law. • Audit marked drought contingency expenditure and wildlife security fence project for

No.	Key Audit Matter	How the Audit Addressed the Key Audit Matter
	<p>In addition, some of the transfers and grants are contributions to programs amounting to Kshs 547,247,258 which involve multi-agency interventions. For instance, grants and transfers for drought preparedness has encountered increasing support from governments in recent years at various levels (national and county) because of escalating impacts and the ineffectiveness and costs of emergency assistance programs that have little noticeable return. As such, there is a risk of supporting programs that are already funded by other government agencies or levels.</p>	<p>further review in subsequent audits.</p>
2.	Green schools and commercial tree growing programme (2016-17 financial year)	
	<p>One of the principal mandate of the State Department is to protect Kenya's remaining forests and increase forest cover to 10% over the next 20 years through a national planting scheme and by providing alternative to over intensive farming and ending clearances for luxury development and industrial projects. As such, a School Greening Programme was rolled out under Ministry of Environment and Natural resources in the financial year 2015-16 and was to be implemented in three phases. The objectives of the programme were to promote green initiatives (tree planting) in schools (public primary) and to set up infrastructure for schools (water tanks and roof water harvesting) for supporting school greening activities. As at 30 June 2017, a total of Kshs.494,567,159 had been spent on the programme.</p> <p>We considered this as a key audit area because of the impact the project has on the public. The programme targeted a total of 931 schools (841 from the high potential counties and 90 from ASAL counties). However, as at 30 June 2017, only 258 schools had been covered under the programme that is 53 schools in 2015/2016 and 205 school in the</p>	<ul style="list-style-type: none"> • Checked objectives of green schools and commercial tree growing programme. • Analyzed the master list on schools selected • Checked if the schools targeted fall within the Eastern regime rainfall, normally during the months of October to December or Western regime rainfall that is experienced within the months of March to June • Verified price for seedlings with majority being purchased are within market rate in the local area. • Obtained a report on how the management have identified the specific forest and public schools to be a beneficiary of the programme. • Obtained copies of professional opinion approved by accounting officer green school programme. • Audit marked green schools and commercial tree growing programme as a keep in view

No.	Key Audit Matter	How the Audit Addressed the Key Audit Matter
	<p>year under consideration. There is a risk that the program's intended objectives may not be achieved despite the amount of money spent. The programme is also rain dependent. Therefore, there is a risk of loss of tree seedlings and funds due to lack of rains.</p> <p>The seedlings are purchased from the local areas hence there are no structured market prices for seedlings.</p>	(KIV) item in 2017/2018 audit.
3.	Fixed Assets Management	
	<p>The statement of receipts and payments reflects acquisition of assets figure of Kshs.282,107,946 for the year ended 30 June 2017. Due to the use of cash basis of accounting, the management control of these assets presents a great challenge and risk to the State Department management.</p> <p>We considered this to be a key audit matter since there is a risk that assets acquired are not recorded in the fixed asset register. This also increases the risk of loss of fixed assets. There is also a risk that the assets may not be insured thereby posing challenges in replacing the assets. In addition, there is a risk that such assets may not be used for the activities of the State Department.</p> <p>As reflected in Annex 2 to the financial statements, the Department did not disclose any information on the assets acquired over time.</p>	<ul style="list-style-type: none"> • Verified that assets are managed in a way which ensures that the national government entity achieves value for money in acquiring, using and disposing of those assets. • Confirmed preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; • Verified movement and that conditions of assets can be tracked. • Confirmed that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the government entity's assets.

Other Matter

1. Public Participation in the State Department Budget Implementation

Article 201(a) of The Constitution of Kenya requires that there should be openness and accountability, including public participation in financial matters. Further, Section 36 (3) (d) of the Public Finance Management Act, 2012 provides for public participation in the budget process. There is no evidence of public participation in the budgetary information used to prepare the financial report presented.

2. Internal Controls Not Implemented

The following observations were made during a review of the internal control systems of the State Department:

- a) No risk assessment was carried out to identify and address key areas of concern and document specific controls in response to identified risks – there is no evidence that management assessed the internal controls applicable to address any material weaknesses that could be inherent in the controls.
- b) The State Department has no formal, documented and tested disaster recovery plan/emergency procedure in place and therefore in case of an emergency, the personnel involved might not be aware of what is expected of them.

Responsibilities of Management and those Charged with Governance for the Financial Statements

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

In preparing the financial statements, the Accounting Officer is responsible for assessing the State Department's ability to continue as a going concern/sustain services, disclosing, as applicable, matters related to going concern/sustainability of services and using the going concern basis of accounting unless the management either intends to terminate the State Department or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the State Department's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. 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 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.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 our 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of expressing an opinion on the effectiveness of the State Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department'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 report. However, future events or conditions may cause the State Department 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 of the State Department or implementation activities within the State Department 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 the 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.

From the matters communicated with the management, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. These matters are described in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi


25 June 2018


STATE DEPARTMENT FOR NATURAL RESOURCES
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Transfer from National Treasury	1	7,815,300,000.00	-
Other Receipts	2	500,000.00	-
TOTAL RECEIPTS		7,815,800,000.00	-
PAYMENTS			
Compensation of Employees	3	92,829,288.00	-
Use of goods and services	4	402,337,553.00	-
Transfers to Other Government Units	5	6,478,832,768.00	-
Other grants and transfers	6	547,247,258.00	-
Acquisition of Assets	7	282,107,946.00	-
TOTAL PAYMENTS		7,803,354,814.00	-
SURPLUS/DEFICIT		12,445,186.00	-

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 30/9/2017 2017 and signed by:


Margaret W. Mwakima, PhD, CBS
Principal Secretary

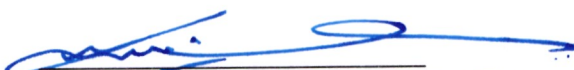

Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291

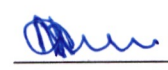
STATE DEPARTMENT FOR NATURAL RESOURCES
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	11,926,625.00	-
Cash Balances	8B	15,650.00	-
Total Cash and cash equivalent		<u>11,942,275.00</u>	-
Accounts receivables - Outstanding Imprests and clearance Accounts	9	2,000,800.00	-
TOTAL FINANCIAL ASSETS		<u>13,943,075.00</u>	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	1,497,888.00	-
NET FINANCIAL ASSETS		12,445,187.00	-
REPRESENTED BY			
Fund balance b/fwd	11	-	-
Prior year adjustment		-	-
Surplus/Deficit for the year		12,445,186.00	-
NET FINANCIAL POSITION		<u>12,445,186.00</u>	-

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 30/9/17 2017 and signed by:


Margaret W. Mwakima, PhD, CBS
Principal Secretary

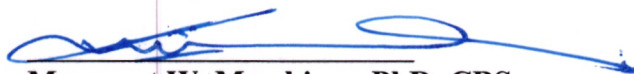

Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291


STATE DEPARTMENT FOR NATURAL RESOURCES
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VII. STATEMENT OF CASHFLOWS

	2016-2017	2015-2016
	Kshs	Kshs
Receipts for operating income		
Transfers from National Treasury	1 7,815,300,000.00	-
Other Revenues	2 500,000.00	-
Payments for operating expenses	7,815,800,000.00	-
Compensation of Employees	3 92,829,288.00	-
Use of goods and services	4 402,337,553.00	-
Transfers to Other Government Units	5 6,478,832,768.00	-
Other grants and transfers	6 547,247,258.00	-
	7,521,246,867.00	-
Adjusted for:		
Changes in receivables	- 2,000,800.00	-
Changes in payable	1,497,888.00	-
Net cash flow from operating activities	294,050,221.00	-
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	7 (282,107,946.00)	-
Net cash flows from Investing Activities	(282,107,946.00)	-
CASH FLOW FROM BORROWING ACTIVITIES		
Proceeds from Domestic Borrowings	-	-
Proceeds from Foreign Borrowings	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Net cash flow from financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	11,942,274.00	-
Cash and cash equivalent at BEGINNING of the year	-	-
Cash and cash equivalent at END of the year	11,942,274.00	-

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 25/7/17 2017 and signed by:


Margaret W. Mwakima, PhD, CBS
Principal Secretary


Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291

STATE DEPARTMENT FOR NATURAL RESOURCES

Reports and Financial Statements

For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense 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						
Tax Receipts	0	0	0	0	0	0
Social Security Contributions	0	0	0	0	0	0
Proceeds from Domestic and Foreign Grants	0	0	0	0	0	0%
Exchequer releases	7,228,322,046.00	640,226,700.00	7,868,548,746.00	7,815,300,000.00	53,248,746.00	99%
Transfers from Other Government Entities	0	0	0	0	0	0
Proceeds from Domestic Borrowings	0	0	0	0	0	0
Other Receipts	3,034,421,000.00	0	3,034,421,000.00	500,000.00	3,033,921,000.00	0%
Total Receipts	7,228,322,046.00	640,226,700.00	7,868,548,746.00	7,815,800,000.00	52,748,746.00	99%
PAYMENTS						
Compensation of Employees	38,208,346.00	60,000,000.00	98,208,346.00	92,829,288.00	5,379,058.00	95%
Use of goods and services	518,812,637.00	(102,503,300.00)	416,309,337.00	402,421,553.00	13,887,784.00	97%
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	6,665,601,063.00	(169,000,000.00)	6,496,601,063.00	6,478,748,769.00	17,852,294.00	100%
Other grants and transfers	0	571,700,000.00	571,700,000.00	547,247,258.00	24,452,742.00	96%
Acquisition of Assets	5,700,000.00	280,030,000.00	285,730,000.00	282,107,946.00	3,622,054.00	99%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0
Other Payments	0	0	0	0	0	0
Total Payments	7,228,322,046.00	640,226,700.00	7,868,548,746.00	7,803,354,814.00	65,193,932.00	99%
Surplus/ Deficit	0	0	0	12,445,186.00	(12,445,186.00)	

The entity financial statements were approved on 30/9/2017 and signed by:



Margaret W. Mwakima, PhD, CBS
Principal Secretary



Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291

Reports and Financial Statements
For the year ended June 30, 2017

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense 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						
Tax Receipts			0	0	0	0
Social Security Contributions			0	0	0	0
Proceeds from Domestic and Foreign Grants	5,082,322,046.00	1,240,726,700.00	6,323,048,746.00	6,269,800,000.00	53,248,746.00	99%
Exchequer releases			0	0	0	0
Transfers from Other Government Entities			0	0	0	0
Proceeds from Sale of Assets						
Other Receipts	0	0	0	500,000.00	(500,000.00)	0%
Total Receipts	5,082,322,046.00	1,240,726,700.00	6,323,048,746.00	6,270,300,000	52,748,746.00	99%
PAYMENTS						
Compensation of Employees	38,208,346.00	60,000,000.00	98,208,346.00	92,829,288.00	5,379,058.00	95%
Use of goods and services	513,812,637.00	(100,003,300.00)	413,809,337.00	399,922,303.00	13,887,034.00	97%
Subsidies			0		0	0
Transfers to Other Government Units	4,524,601,063.00	629,000,000.00	5,153,601,063.00	5,153,600,666.00	397.00	100%
Other grants and transfers	0	571,700,000.00	571,700,000.00	547,247,258.00	24,452,742.00	96%
Social Security Benefits			0		0	0
Acquisition of Assets	5,700,000.00	80,030,000.00	85,730,000.00	82,107,946.00	3,622,054.00	96%
Finance Costs, including Loan Interest			0	0	0	0
Other Payments			0	0	0	0
Grand Totals	5,082,322,046.00	1,240,726,700.00	6,323,048,746.00	6,275,707,461.00	47,341,285.00	99%
Surplus/Deficit	0	0	0	(5,407,461.00)	5,407,461.00	

The entity financial statements were approved on 30/01 2017 and signed by:



Margaret W. Mwakima, PhD, CBS
Principal Secretary



Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291

STATE DEPARTMENT FOR NATURAL RESOURCES

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XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense 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						
Tax Receipts			-		0	0
Social Security Contributions			-		0	0
Proceeds from Domestic and Foreign Grants	1,446,000,000.00	(1,034,500,000.00)	411,500,000.00	0	411,500,000	0%
Exchequer releases	2,146,000,000.00	(600,500,000.00)	1,545,500,000.00	1,545,500,000.00	0	100%
Transfers from Other Government Entities			-		0	0
Proceeds from Sale of Assets			-		0	0
Other Receipts			-		0	0
Total Receipts	3,592,000,000.00	(1,635,000,000.00)	1,957,000,000.00	1,545,500,000.00	411,500,000.00	79%
PAYMENTS						
Compensation of Employees	0		-		0	0
Use of goods and services	5,000,000.00	(2,500,000.00)	2,500,000.00	2,499,250.00	750.00	100%
Subsidies			-		0	0
Transfers to Other Government Units	3,587,000,000.00	(1,832,500,000.00)	1,754,500,000.00	1,325,148,103.00	429,351,897.00	76%
Other grants and transfers	0	-	0	0	0	0
Social Security Benefits						
Acquisition of Assets	0	200,000,000.00	200,000,000.00	200,000,000.00	0	100%
Other Payments			-		0	0
Grand Totals	3,592,000,000.00	(1,635,000,000.00)	1,957,000,000.00	1,527,647,353.00	429,352,647.00	87%
Surplus/Deficit	0	0	-	17,852,647.00	(17,852,647.00)	

The entity financial statements were approved on 30/9/2017 and signed by:



Margaret W. Kariuki
Senior Assistant Accountant General
ICPAK Member Number: 4291



Margaret W. Mwakima, PhD, CBS
Principal Secretary

XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference
	2017	Kshs		Kshs	2017	Kshs	Date, 2017	Kshs	
Programme 1									
Sub-programme 1: Forest Conservation and Management	6,830.00		(675.00)		6,155.00		6,109.00		46.00
Sub-programme 2: Forestry Research and Development	1,715.00		(157.00)		1,558.00		1,558.00		-
Sub-programme 3: Policy and Governance in Natural Resource Management	544.00		494.00		1,038.00		1,038.00		-
Sub-programme 4: National Resource Management	335.00		75.00		410.00		410.00		-
Sub-programme 5: Wildlife Security, National Parks and Reserves Management	5,490.00		(131.00)		5,359.00		5,359.00		-

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XIII. 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 IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

The financial statements are for the *State Department for Natural Resources*. 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:

- i) SLEEK*
- ii) Kenya Water Towers Programme*

3. Recognition of receipts and payments

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 is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

STATE DEPARTMENT FOR NATURAL RESOURCES
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External Assistance

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

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.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, 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 recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The entity recognizes all expenses 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.

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and 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 incurred and paid for.

STATE DEPARTMENT FOR NATURAL RESOURCES
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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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. 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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. 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.

SIGNIFICANT ACCOUNTING POLICIES

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 2017, this amounted to Kshs 1,497,888.00 compared to Kshs 0 in prior period as indicated on note 8A. There were no other restrictions on cash during the year

6. 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.

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
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XIV. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1		
Total Exchequer Releases for quarter 2	3,451,800,000.00	-
Total Exchequer Releases for quarter 3	1,630,800,000.00	-
Total Exchequer Releases for quarter 4	2,732,700,000.00	-
Total	7,815,300,000.00	-

2. OTHER REVENUES

Description	2016-2017	2015-2016
Other Receipts Not Classified Elsewhere	500,000.00	-
Total	500,000.00	-

(Explain what other receipts not classified elsewhere relates to All other revenues must be classified into their relevant classes and explained)

3. COMPENSATION OF EMPLOYEES

Description	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	65,805,323.00	-
Basic wages of temporary employees	2,207,048.00	-
Personal allowances paid as part of salary	24,816,918.00	-
Total	92,829,288.00	-

STATE DEPARTMENT FOR NATURAL RESOURCES
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4. USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	4,461,693.00	-
Domestic travel and subsistence	30,765,169.00	-
Foreign travel and subsistence	39,753,229.00	-
Printing, advertising and information supplies & services	2,875,906.00	-
Rentals of produced assets	86,691,851.00	-
Training expenses	28,177,245.00	-
Hospitality supplies and services	10,362,324.00	-
Insurance costs	49,000.00	-
Specialized materials and services	11,185,422.00	-
Office and general supplies and services	6,094,967.00	-
Other operating expenses	156,061,783.00	-
Routine maintenance – vehicles and other transport equipment	8,005,882.00	-
Routine maintenance – other assets	5,191,138.00	-
Fuel oil and lubricants	12,661,945.00	-
Total	402,337,553.00	-

5. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	6,478,832,768.00	-
See attached list	-	-
Transfers to other levels of Government –Counties	-	-
TOTAL	6,478,832,768.00	-

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

Description	Recurrent	Development	2016-2017
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Kenya Forest Service	1,993,008,626.00	341,000,000.00	2,334,008,626.00
Kenya Forestry Research Institute	1,455,880,992.00	76,500,000.00	1,532,380,992.00
Kenya Wildlife Service	1,894,906,200.00	270,000,000.00	2,164,906,200.00
Wildlife Clubs of Kenya	24,739,438.00	10,000,000.00	34,739,438.00
Kenya Water Towers Agencies	354,844,798.00	55,000,000.00	409,844,798.00

STATE DEPARTMENT FOR NATURAL RESOURCES
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Transfers to County Governments			-
County yyy		-	-
Transfers to Projects-GoK counterpart funding			-
National Agriculture and Rural Inclusive Growth Project	-	-	-
	-	-	-
TOTAL	5,723,380,054.00	752,500,000.00	6,475,880,054.00

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

6. OTHER GRANTS AND TRANSFERS

Explanation	2016-2017	2015-2016
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	547,247,258.00	-
Total	547,247,258.00	-

7. ACQUISITION OF ASSETS

Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Construction of Roads	-	-
Construction and Civil Works	200,000,000.00	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Overhaul of Vehicles and Other Transport Equipment	902,697.00	-
Purchase of Household Furniture and Institutional Equipment	1,489,531.00	-
Purchase of Office Furniture and General Equipment	30,739,459.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	48,976,259.00	-
Sub-total	282,107,946.00	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Sub-total	-	-
	-	-
Total	282,107,946.00	-

STATE DEPARTMENT FOR NATURAL RESOURCES
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8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017 Kshs
<i>Central Bank of Kenya 1000302275, Kshs</i>	Kshs	Recurrent	1	503,206.00
<i>Central Bank of Kenya 100302291, Kshs</i>	Kshs	Development	1	9,925,531.00
<i>Central Bank of Kenya 100302313 Kshs</i>	Kshs	Deposit	1	1,497,888.00
Total	-			11,926,625.00

8B: CASH IN HAND

	2016-2017 Kshs	2015-2016 Kshs
Cash in Hand – Held in domestic currency	15,650.00	-
Cash in Hand – Held in foreign currency	-	-
Total	15,650.00	-

Cash in hand should also be analyzed as follows:

	2016-2017 Kshs	2015-2016 Kshs
Headquarters, NSSF Building Cash Office	15,650.00	-
Location 1		
Total	15,650.00	-

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017 Kshs	2015-2016 Kshs
Government Imprests	1,958,192.00	-
Salary advances	42,608.00	-
Other Debtors and Prepayments	-	-
Clearance accounts	-	-
Total	2,000,800.00	-

STATE DEPARTMENT FOR NATURAL RESOURCES

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<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>Margaret Mwakima</i>		91,000.00	-	91,000.00
<i>Peter Cheruiyot</i>		18,900.00	-	18,900.00
<i>Asbel Koech</i>		43,900.00	-	43,900.00
<i>Julius Rotich</i>		28,900.00	-	28,900.00
<i>Stephen Manegene</i>		431,492.00	-	431,492.00
<i>Godfrey Bihembo</i>		977,000.00	-	977,000.00
<i>Angela Wambugu</i>		8,000.00	-	8,000.00
<i>Yuvenalis Mageto</i>		4,000.00	-	4,000.00
<i>Eric Namwalo</i>		28,000.00	-	28,000.00
<i>Lawrence Nyaguti</i>		33,600.00	-	33,600.00
<i>Joel Kipsang</i>		31,800.00	-	31,800.00
<i>Gordon Sigu</i>		172,600.00	-	172,600.00
<i>Andrew Simiyu</i>		5,000.00	-	5,000.00
<i>Paul Kang'ira</i>		84,000.00	-	84,000.00
<i>Charles Obara</i>		42,608.00	-	42,608.00
Total		2,000,800.00		2,000,800.00

10. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Other Liabilities	1,497,888.00	-
Total	1,497,888.00	-

11. FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Receivables – outstanding Imprests	-	-
Payables – Deposits	-	-
Total	-	-

STATE DEPARTMENT FOR NATURAL RESOURCES

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12. OTHER IMPORTANT DISCLOSURES

12.1: PENDING ACCOUNTS PAYABLE (See Annex I)

Description	2016-2017		2015-2016	
	Kshs		Kshs	
Construction of buildings	0		0	
Construction of civil works	0		0	
Supply of goods	48,827,501.00		0	
Supply of services	3,862,128.00		0	
	52,689,629.00		0	

13. 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 No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

The State Department for Natural Resources was new and therefore had no audit issues for previous financial years.

STATE DEPARTMENT FOR NATURAL RESOURCES
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External Assistance

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

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.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, 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 recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The entity recognizes all expenses 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.

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and 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 incurred and paid for.

STATE DEPARTMENT FOR NATURAL RESOURCES
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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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. 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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. 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.

SIGNIFICANT ACCOUNTING POLICIES

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 2017, this amounted to Kshs 1,497,888.00 compared to Kshs 0 in prior period as indicated on note 8A. There were no other restrictions on cash during the year

6. 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.

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

XIV. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1		
Total Exchequer Releases for quarter 2	3,451,800,000.00	-
Total Exchequer Releases for quarter 3	1,630,800,000.00	-
Total Exchequer Releases for quarter 4	2,732,700,000.00	-
Total	7,815,300,000.00	-

2. OTHER REVENUES

	2016-2017	2015-2016
Other Receipts Not Classified Elsewhere	500,000.00	-
Total	500,000.00	-

(Explain what other receipts not classified elsewhere relates to All other revenues must be classified into their relevant classes and explained)

3. COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	65,805,323.00	-
Basic wages of temporary employees	2,207,048.00	-
Personal allowances paid as part of salary	24,816,918.00	-
Total	92,829,288.00	-

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

4. USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	4,461,693.00	-
Domestic travel and subsistence	30,765,169.00	-
Foreign travel and subsistence	39,753,229.00	-
Printing, advertising and information supplies & services	2,875,906.00	-
Rentals of produced assets	86,691,851.00	-
Training expenses	28,177,245.00	-
Hospitality supplies and services	10,362,324.00	-
Insurance costs	49,000.00	-
Specialized materials and services	11,185,422.00	-
Office and general supplies and services	6,094,967.00	-
Other operating expenses	156,061,783.00	-
Routine maintenance – vehicles and other transport equipment	8,005,882.00	-
Routine maintenance – other assets	5,191,138.00	-
Fuel oil and lubricants	12,661,945.00	-
Total	402,337,553.00	-

5. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	6,478,832,768.00	-
See attached list	-	-
Transfers to other levels of Government –Counties	-	-
TOTAL	6,478,832,768.00	-

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

Description	Recurrent	Development	2016-2017
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Kenya Forest Service	1,993,008,626.00	341,000,000.00	2,334,008,626.00
Kenya Forestry Research Institute	1,455,880,992.00	76,500,000.00	1,532,380,992.00
Kenya Wildlife Service	1,894,906,200.00	270,000,000.00	2,164,906,200.00
Wildlife Clubs of Kenya	24,739,438.00	10,000,000.00	34,739,438.00
Kenya Water Towers Agencies	354,844,798.00	55,000,000.00	409,844,798.00

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

Transfers to County Governments			-
County yyy		-	-
Transfers to Projects-GoK counterpart funding			-
National Agriculture and Rural Inclusive Growth Project	-	-	-
	-	-	-
TOTAL	5,723,380,054.00	752,500,000.00	6,475,880,054.00

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

6. OTHER GRANTS AND TRANSFERS

Explanation	2016-2017	2015-2016
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	547,247,258.00	-
Total	547,247,258.00	-

7. ACQUISITION OF ASSETS

Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Construction of Roads	-	-
Construction and Civil Works	200,000,000.00	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Overhaul of Vehicles and Other Transport Equipment	902,697.00	-
Purchase of Household Furniture and Institutional Equipment	1,489,531.00	-
Purchase of Office Furniture and General Equipment	30,739,459.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	48,976,259.00	-
Sub-total	282,107,946.00	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Sub-total	-	-
	-	-
Total	282,107,946.00	-

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017 Kshs
<i>Central Bank of Kenya 1000302275, Kshs</i>	Kshs	Recurrent	1	503,206.00
<i>Central Bank of Kenya 100302291, Kshs</i>	Kshs	Development	1	9,925,531.00
<i>Central Bank of Kenya 100302313 Kshs</i>	Kshs	Deposit	1	1,497,888.00
Total	-			11,926,625.00

8B: CASH IN HAND

	2016-2017 Kshs	2015-2016 Kshs
Cash in Hand – Held in domestic currency	15,650.00	-
Cash in Hand – Held in foreign currency	-	-
Total	15,650.00	-

Cash in hand should also be analyzed as follows:

	2016-2017 Kshs	2015-2016 Kshs
Headquarters, NSSF Building Cash Office	15,650.00	-
Location 1		
Total	15,650.00	-

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017 Kshs	2015-2016 Kshs
Government Imprests	1,958,192.00	-
Salary advances	42,608.00	-
Other Debtors and Prepayments	-	-
Clearance accounts	-	-
Total	2,000,800.00	-

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

<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>
Margaret Mwakima		91,000.00	-	91,000.00
Peter Cheruiyot		18,900.00	-	18,900.00
Asbel Koech		43,900.00	-	43,900.00
Julius Rotich		28,900.00	-	28,900.00
Stephen Manegene		431,492.00	-	431,492.00
Godfrey Bihembo		977,000.00	-	977,000.00
Angela Wambugu		8,000.00	-	8,000.00
Yuvonalis Mageto		4,000.00	-	4,000.00
Eric Namwalo		28,000.00	-	28,000.00
Lawrence Nyaguti		33,600.00	-	33,600.00
Joel Kipsang		31,800.00	-	31,800.00
Gordon Sigu		172,600.00	-	172,600.00
Andrew Simiyu		5,000.00	-	5,000.00
Paul Kang'ira		84,000.00	-	84,000.00
Charles Obara		42,608.00	-	42,608.00
Total		2,000,800.00		2,000,800.00

10. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Other Liabilities	1,497,888.00	-
Total	1,497,888.00	-

11. FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Receivables – outstanding Imprests	-	-
Payables – Deposits	-	-
Total	-	-

STATE DEPARTMENT FOR NATURAL RESOURCES

Reports and Financial Statements

For the year ended June 30, 2017

12. OTHER IMPORTANT DISCLOSURES

12.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016-2017		2015-2016	
	Kshs		Kshs	
Construction of buildings	0		0	
Construction of civil works	0		0	
Supply of goods	48,827,501.00		0	
Supply of services	3,862,128.00		0	
	52,689,629.00		0	

13. 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 No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

The State Department for Natural Resources was new and therefore had no audit issues for previous financial years.

STATE DEPARTMENT FOR NATURAL RESOURCES

Reports and Financial Statements

For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

LIST OF PENDINGS BILLS FY 2016/2017

S/NO	L.P.O/L.S.O NUMBER	DATE OF LPO/LSO	FIRM NAME	AMOUNT
1.	441	31/05/2017	Ovation Enterprises	3,319,800
2.	433	31/05/2017	Ovation Enterprises	3,397,000
3.	438	31/05/2017	Demmy Limited	3,272,000
4.	434	31/05/2017	Bremeck Enterprises	3,314,800
5.	404	30/05/2017	Morgan Malick Agency	3,398,000
6.	243	09/05/2017	Whizzy Business Solution	3,240,000
7.	408	31/05/2017	Aceridge Enterprises	3,221,293.10
8.	445	31/05/2017	Aceridge Enterprises	3,184,310.35
9.	451	31/05/2017	Demmy Limited	3,142,775.85
10.	120	09/02/2017	Lucmach Agencies	1,710,000
11.	270	08/05/2017	Pearltek Kenya Ltd	1,650,000
12.	321	08/05/2017	Timehall General Traders	1,470,000
13.	46	23/01/2017	Lucmach Agencies Limited	1,726,663
14.	290	05/05/2017	Quality Procurement Service	5,100,000
15.	275	08/05/2017	Greenet Work Kenya	2,608,875
16.	170	03/03/2017	Kola Traders	499,600
17.	169	03/03/2017	Cheleon Services	1,107,100
18.	474	02/06/2017	Brycen Smart Innovations	937,500
19.	181	24/04/2017	Sophytech Sysems	139,200
20.	361	22/05/2017	Rilnad Agencies	494,000
21.	515	13/06/2017	Trickle Ventures	321,000
22.	565	15/06/2017	Dt Dobie	150,553
23.	207	27/04/2017	Jab Win Agencies	410,000
24.	364	12/05/2017	Shureima Enterprises	799,500
25.	271	30/11/2016	ICPS	53,500
26.	466	13/06/2017	Brijoy Limited Company	369,075
27.	491	13/06/2017	Henjam Business Solution	495,600
28.	523	19/6/2017	Cheja Suppliers	910,000
Grand Total				52,689,629

STATE DEPARTMENT FOR NATURAL RESOURCES

Reports and Financial Statements

For the year ended June 30, 2017

ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER

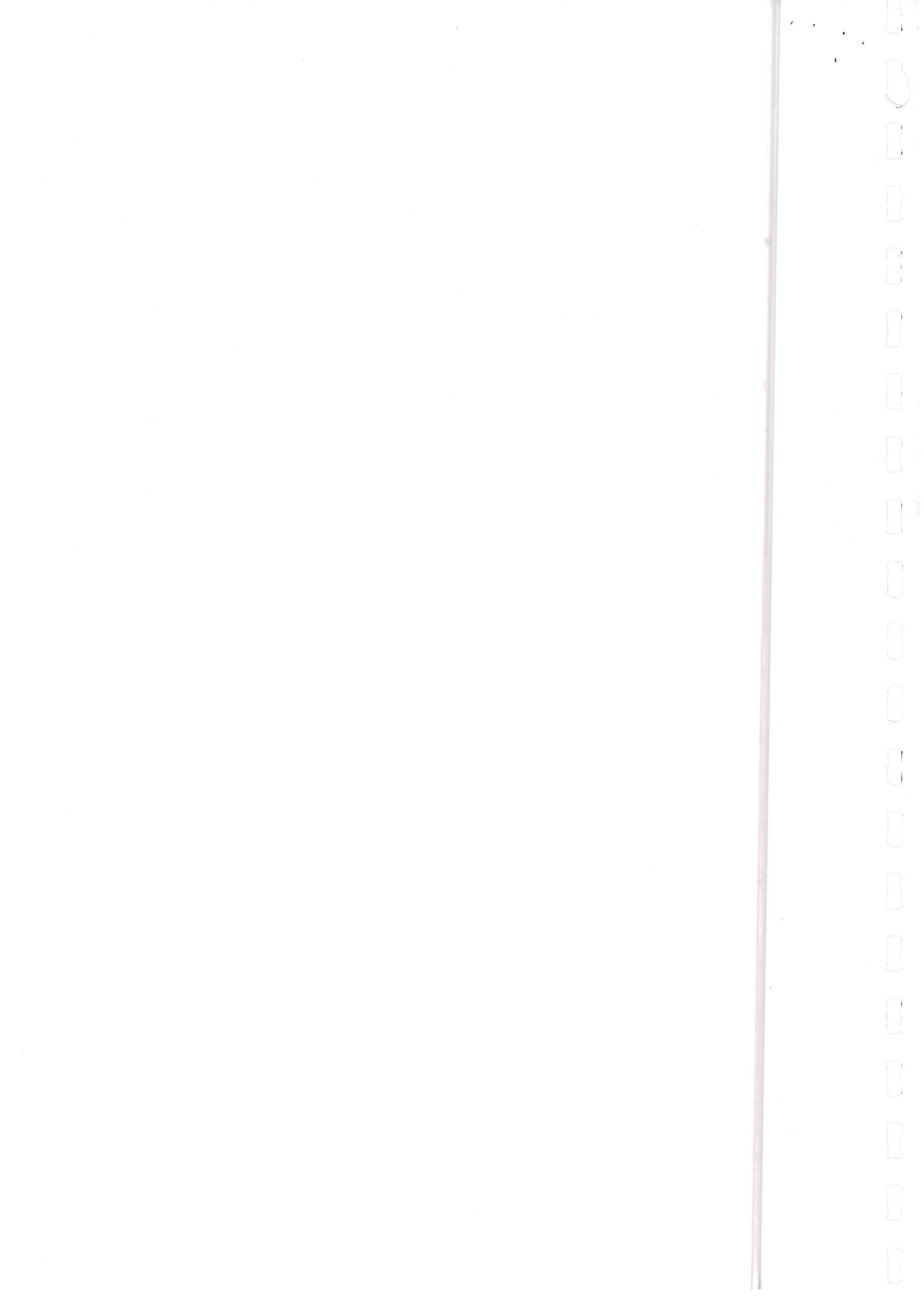
Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

STATE DEPARTMENT FOR NATURAL RESOURCES
Reports and Financial Statements
For the year ended June 30, 2017

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





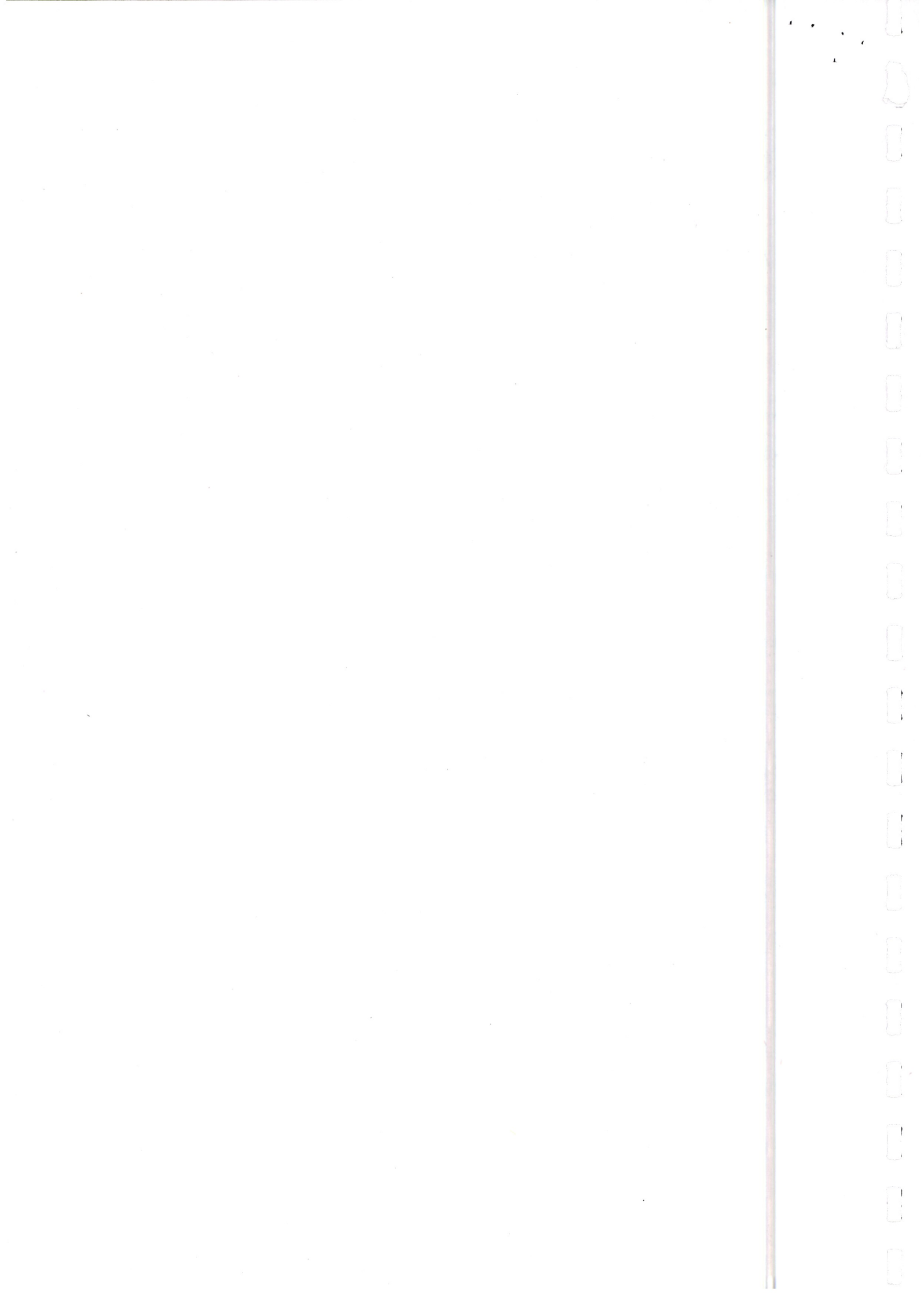
Trial Balance

Entity: 1106-State Department for Natural Resources

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
	Kshs	Kshs	Kshs	Kshs
2110100 Basic Salaries - Permanent Employees	65,805,323.25	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	2,207,047.60	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	24,816,917.50	0.00	0.00	0.00
2110000 Wages and Salary Contributions	92,829,288.35	0.00	0.00	0.00
2210200 Communication, Supplies and Services	4,461,692.95	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	30,765,169.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	39,753,228.80	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,875,906.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	86,691,850.90	0.00	0.00	0.00
2210700 Training Expenses	28,177,245.05	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	10,362,323.65	0.00	0.00	0.00
2210900 Insurance Costs	49,000.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	11,185,422.15	0.00	0.00	0.00
2211100 Office and General Supplies and Services	6,094,966.70	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	14,555,265.95	0.00	0.00	0.00
2211300 Other Operating Expenses	156,247,083.60	0.00	0.00	0.00
2210000 Goods and Services	391,219,154.75	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	8,005,881.90	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	5,191,138.00	0.00	0.00	0.00
2220000 Routine Maintenance	13,197,019.90	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	5,153,600,665.50	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	615,743,438.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	5,769,344,103.50	0.00	0.00	0.00
2640200 Emergency Relief and Refugee Assistance	547,247,257.80	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	709,488,664.50	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	1,256,735,922.30	0.00	0.00	0.00
3110500 Construction and Civil Works	200,000,000.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	902,697.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	1,489,530.75	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	30,739,459.40	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	48,976,259.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	282,107,946.15	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	2,940,733,328.15	0.00	0.00
6530000 Recurrent Bank Accounts	0.00	2,940,733,328.15	0.00	0.00
6540100 Development Bank Accounts	0.00	1,033,863,522.70	0.00	0.00
6540000 Development Bank Accounts	0.00	1,033,863,522.70	0.00	0.00
6550100 Deposit Bank Accounts	1,197,888.40	0.00	0.00	0.00
6550000 Deposit Bank Account	1,197,888.40	0.00	0.00	0.00
6580100 Cash in Hand	7,821,008,767.10	0.00	0.00	0.00
6580000 Cash in Hand	7,821,008,767.10	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	42,608.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6710000 Domestic Debtors & Advances	42,608.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	101,418.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	101,418.00	0.00	0.00
6760100 Imprests	3,056,855.40	0.00	0.00	0.00
6760000 Government Imprests	3,056,855.40	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	1,526,199.20	0.00	0.00
7310000 Deposits	0.00	1,526,199.20	0.00	0.00
7320100 Salary Deductions	0.00	207,431.95	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	207,431.95	0.00	0.00
7380100	0.00	1,294,532.20	0.00	0.00
7380000 Withholding Taxes	0.00	1,294,532.20	0.00	0.00
7390100 System Required Liabilities	1,257,279,086.50	0.00	0.00	0.00
7399900	0.00	5,251,211,108.15	0.00	0.00
7390000 System Required Liabilities A/cs	1,257,279,086.50	5,251,211,108.15	0.00	0.00
9910100 General Provisions	18,900.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	7,815,800,000.00	0.00	0.00
9910000 Provisions	18,900.00	7,815,800,000.00	0.00	0.00
Total	16,888,037,540.35	17,044,737,540.35	16,888,037,540.35	17,044,737,540.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1106-State Department for Natural Resources

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,815,800,000.00	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	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		7,815,800,000.00	0.00
PAYMENTS			
Compensation of Employees	12	92,829,288.35	0.00
Use of goods and Services	13	404,416,174.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	6,478,832,768.00	0.00
Other Grants and Transfers	16	547,247,257.80	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	282,107,946.15	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
TOTAL PAYMENTS		7,805,433,434.95	0.00
SURPLUS/DEFICIT		10,366,565.05	0.00

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: 1106-State Department for Natural Resources

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(3,973,398,962.45)	0.00
Cash Balances	22B	7,821,008,767.10	0.00
Total Cash And Cash Equivalents		3,847,609,804.65	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	2,998,045.40	0.00
TOTAL FINANCIAL ASSETS		3,850,607,850.05	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	3,996,960,185.00	0.00
NET FINANCIAL ASSETS		(146,352,334.95)	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Surplus/Deficit for the Year		10,366,565.05	0.00
NET FINANCIAL POSITION		10,366,565.05	0.00

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

Prepared By: _____

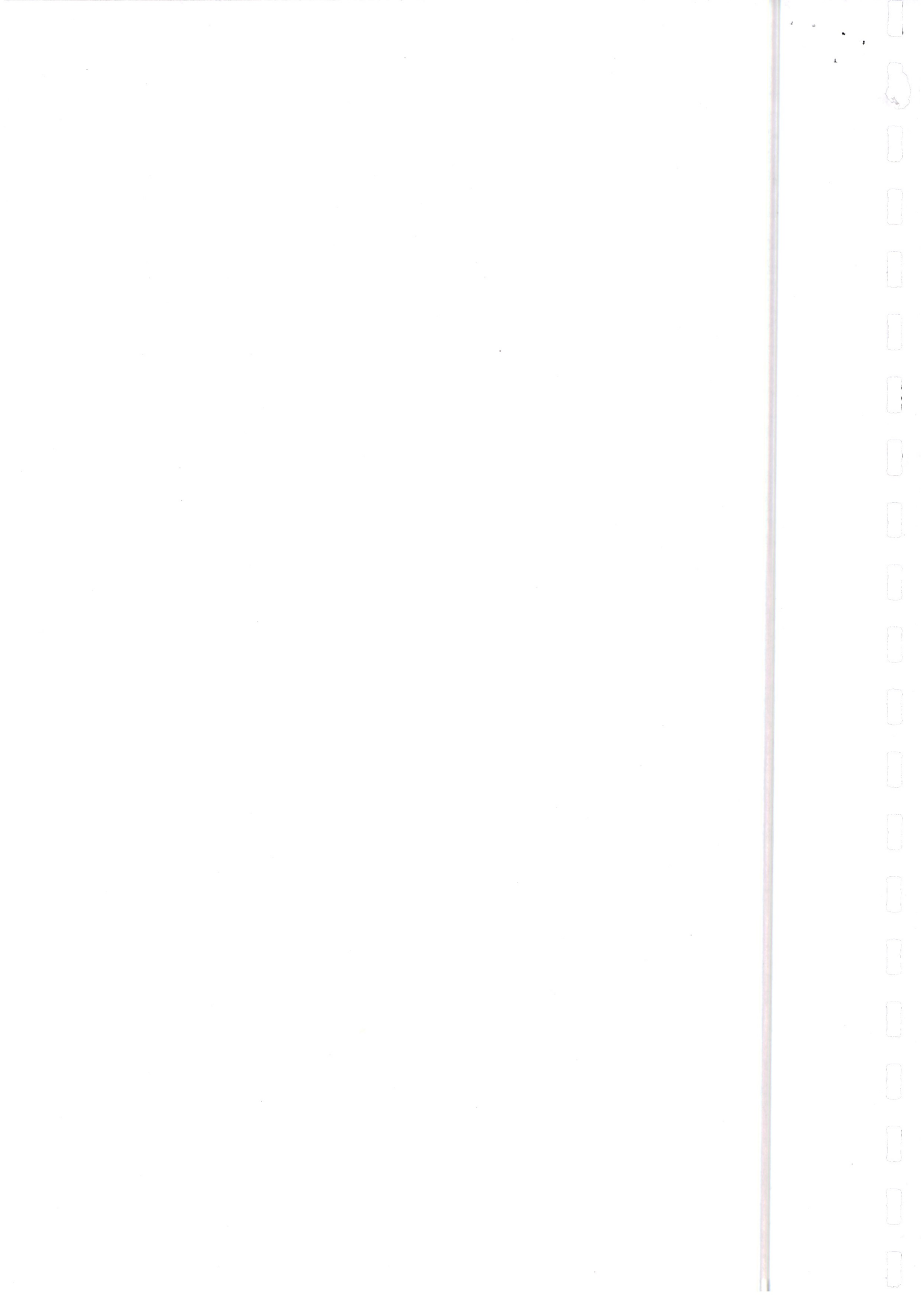
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1106-State Department for Natural Resources
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,815,800,000.00	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	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	92,829,288.35	0.00
Use of goods and Services	13	404,416,174.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	6,478,832,768.00	0.00
Other Grants and Transfers	16	547,247,257.80	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		3,993,962,139.60	0.00
Net Cash From Operating Activities	A	4,286,436,650.80	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	282,107,946.15	0.00
Net Cash Flow From Investing Activities	B	(282,107,946.15)	0.00
Cash Flow From Borrowing Activities			
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
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	4,004,328,704.65	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	3,847,609,804.65	0.00

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

Prepared By: _____

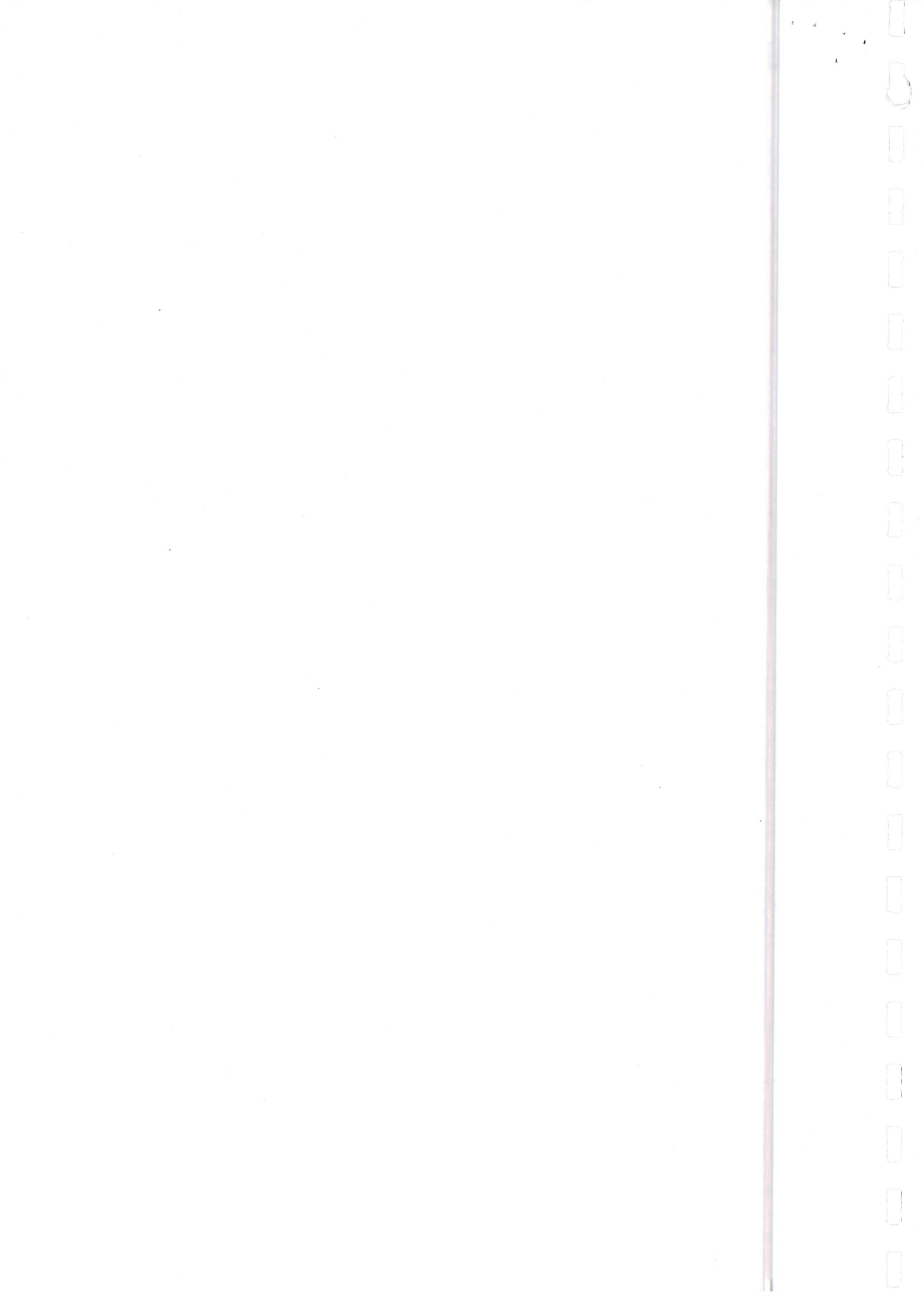
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1106-State Department for Natural Resources

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

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	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	7,815,800,000.00	0.00
TOTAL		7,815,800,000.00	0.00

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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings



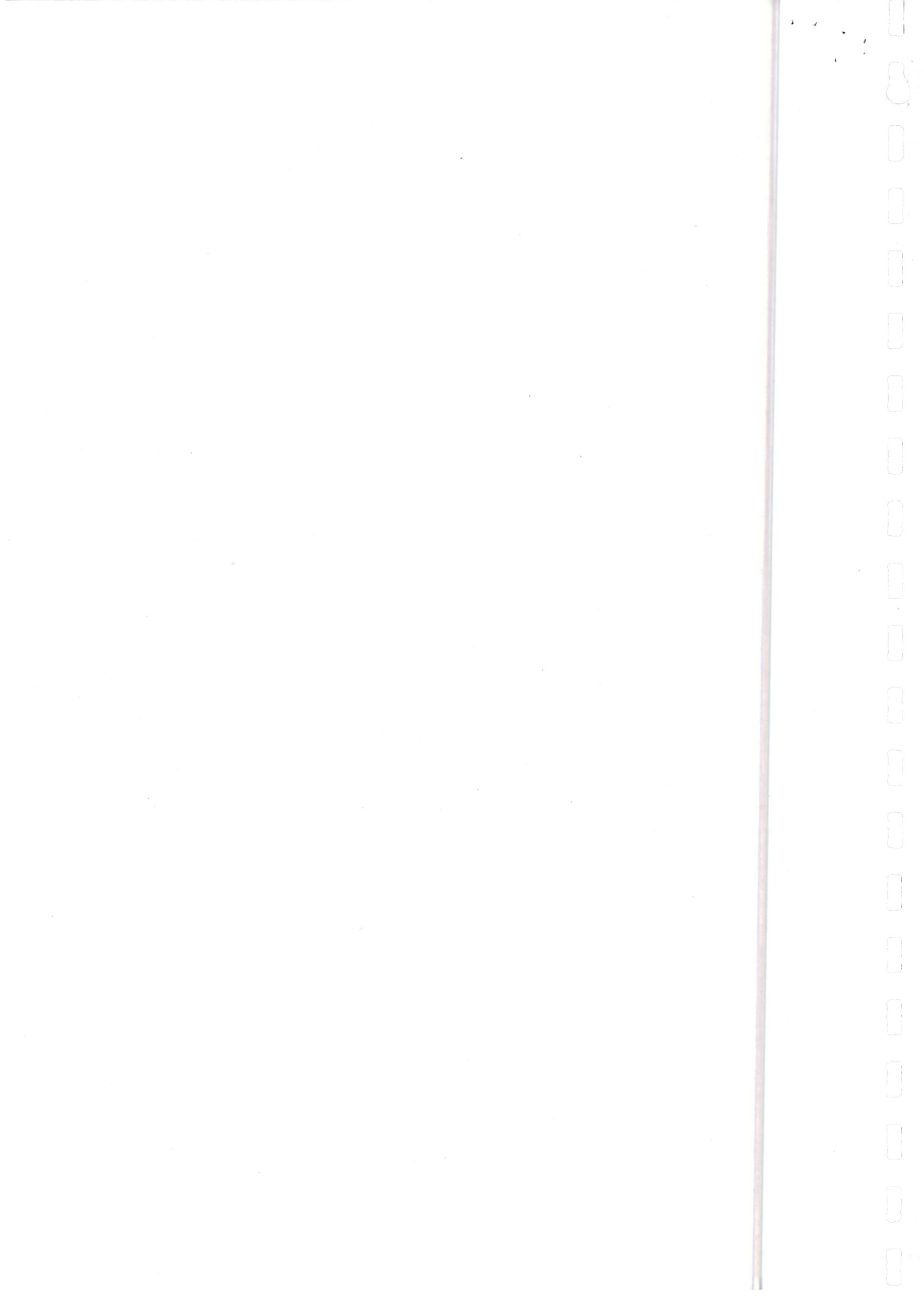
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL	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

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	0.00	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	0.00	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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

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	0.00	0.00
Other Property Income collected as AIA	1410500	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	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	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
Public Health Facilities Operations	1580200	0.00	0.00

8



Item Description	Item Code	Current Period	Previous Period
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
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	65,805,323.25	0.00
Basic Wages - Temporary Employees	2110200	2,207,047.60	0.00
Personal Allowances paid as part of Salary	2110300	24,816,917.50	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
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		92,829,288.35	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	4,461,692.95	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	30,765,169.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	39,753,228.80	0.00
Printing, Advertising and Information Supplies and Services	2210500	2,875,906.00	0.00
Rentals of Produced Assets	2210600	86,691,850.90	0.00
Training Expenses	2210700	28,177,245.05	0.00
Hospitality Supplies and Servi	2210800	10,362,323.65	0.00
Insurance Costs	2210900	49,000.00	0.00
Specialised Materials and Supp	2211000	11,185,422.15	0.00
Office and General Supplies and Services	2211100	6,094,966.70	0.00
Fuel Oil and Lubricants	2211200	14,555,205.95	0.00
Other Operating Expenses	2211300	156,247,083.60	0.00
Routine Maintenance - Vehicles	2220100	8,005,881.90	0.00
Routine Maintenance - Other Assets	2220200	5,191,138.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		404,416,174.65	0.00

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
TOTAL		0.00	0.00

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	5,153,600,665.50	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	615,743,438.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	709,488,664.50	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		6,478,832,768.00	0.00



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	547,247,257.80	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		547,247,257.80	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	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
	2720200	0.00	0.00
TOTAL		0.00	0.00

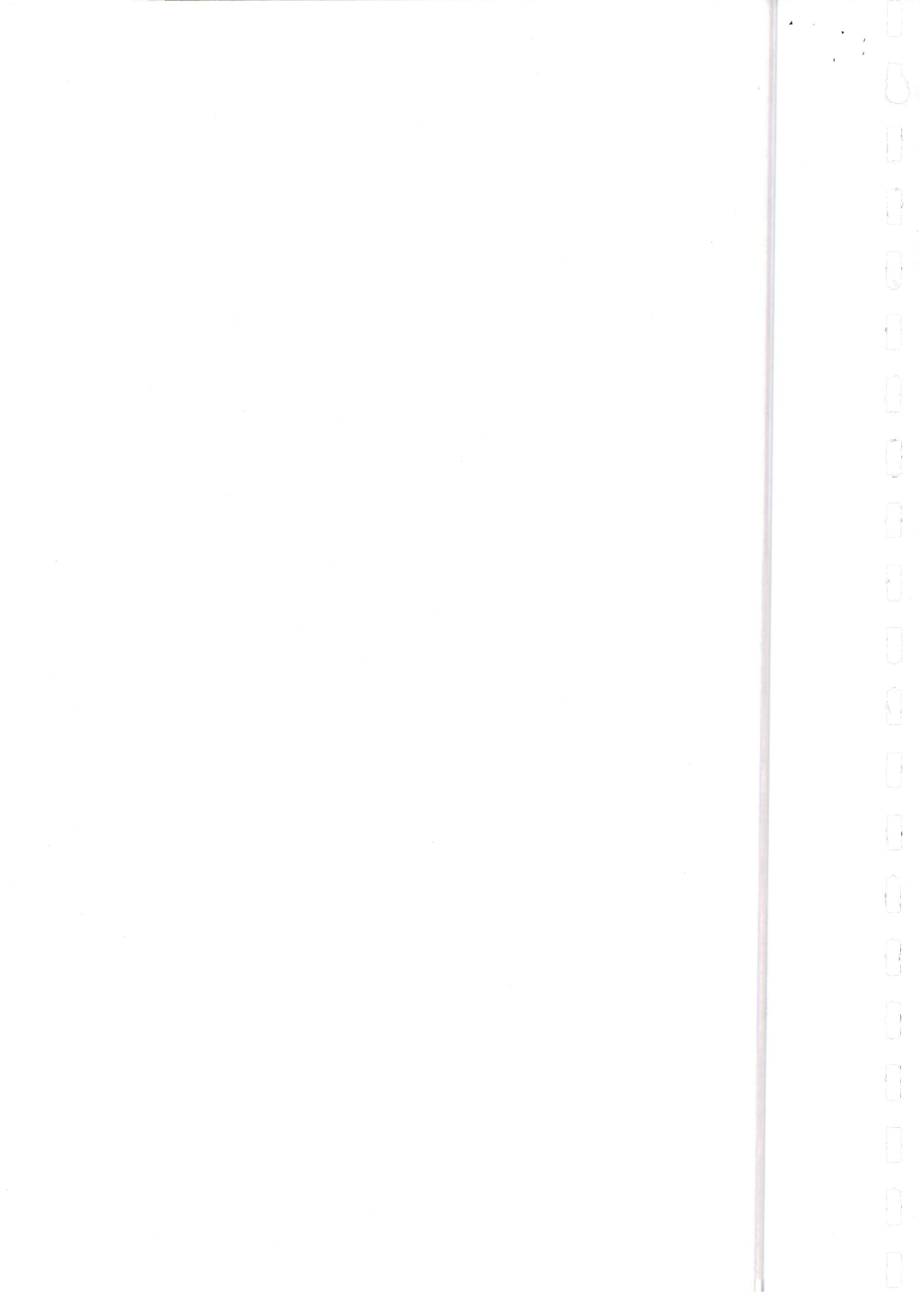
18 Acquisition of Assets

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	200,000,000.00	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	902,697.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	1,489,530.75	0.00
Purchase of Office Furniture and General Equipment	3111000	30,739,459.40	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	48,976,259.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	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
TOTAL		282,107,946.15	0.00

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
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing



Item Description	Item-Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

22A Bank Balances

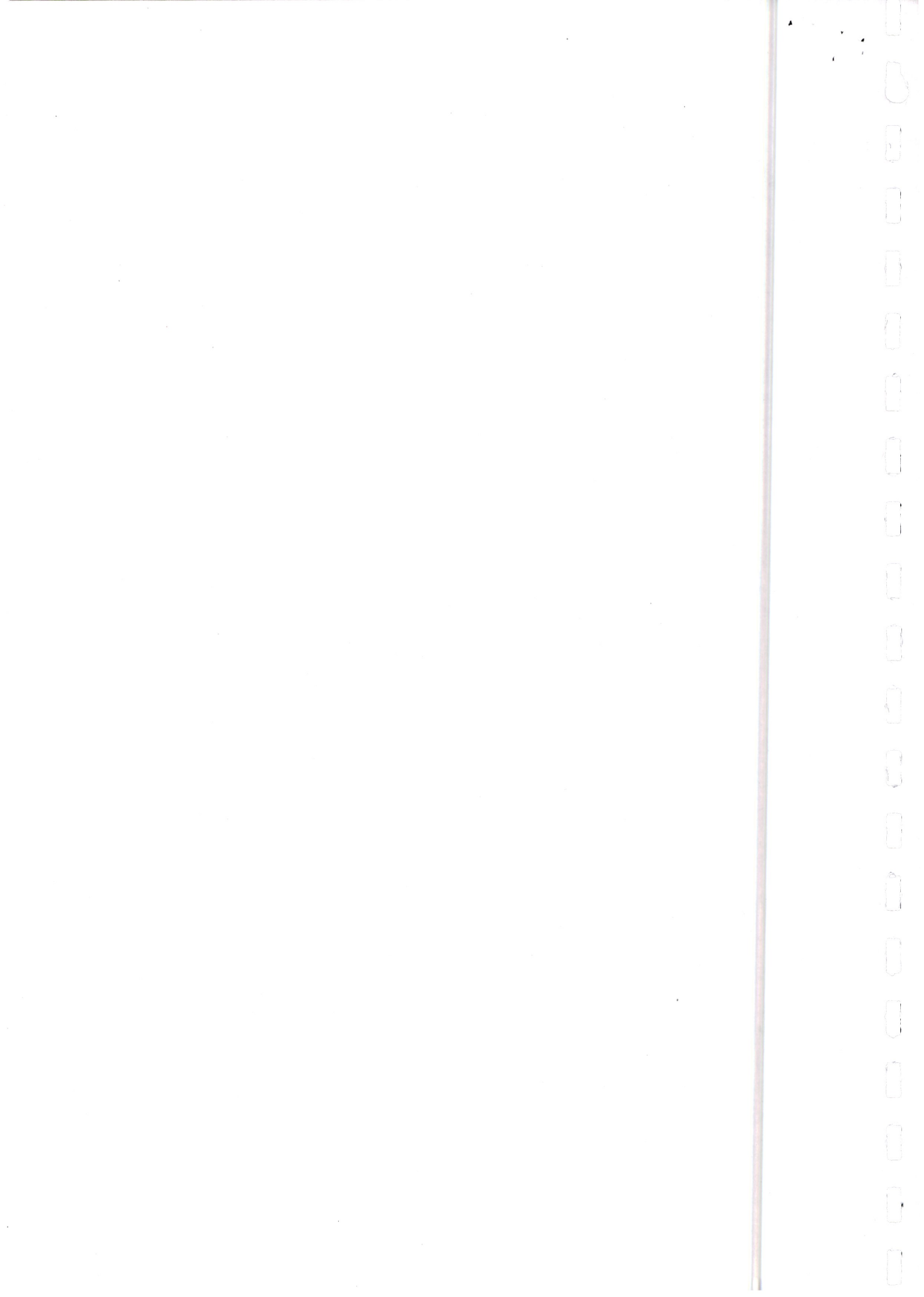
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	(2,940,733,328.15)	0.00
Development Bank Accounts	6540000	(1,033,863,522.70)	0.00
Deposit Bank Account	6550000	1,197,888.40	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		(3,973,398,962.45)	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	7,821,008,767.10	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		7,821,008,767.10	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	42,608.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	(101,418.00)	0.00
Government Imprests	6760000	3,056,855.40	0.00
Agency Accounts	6770000	0.00	0.00



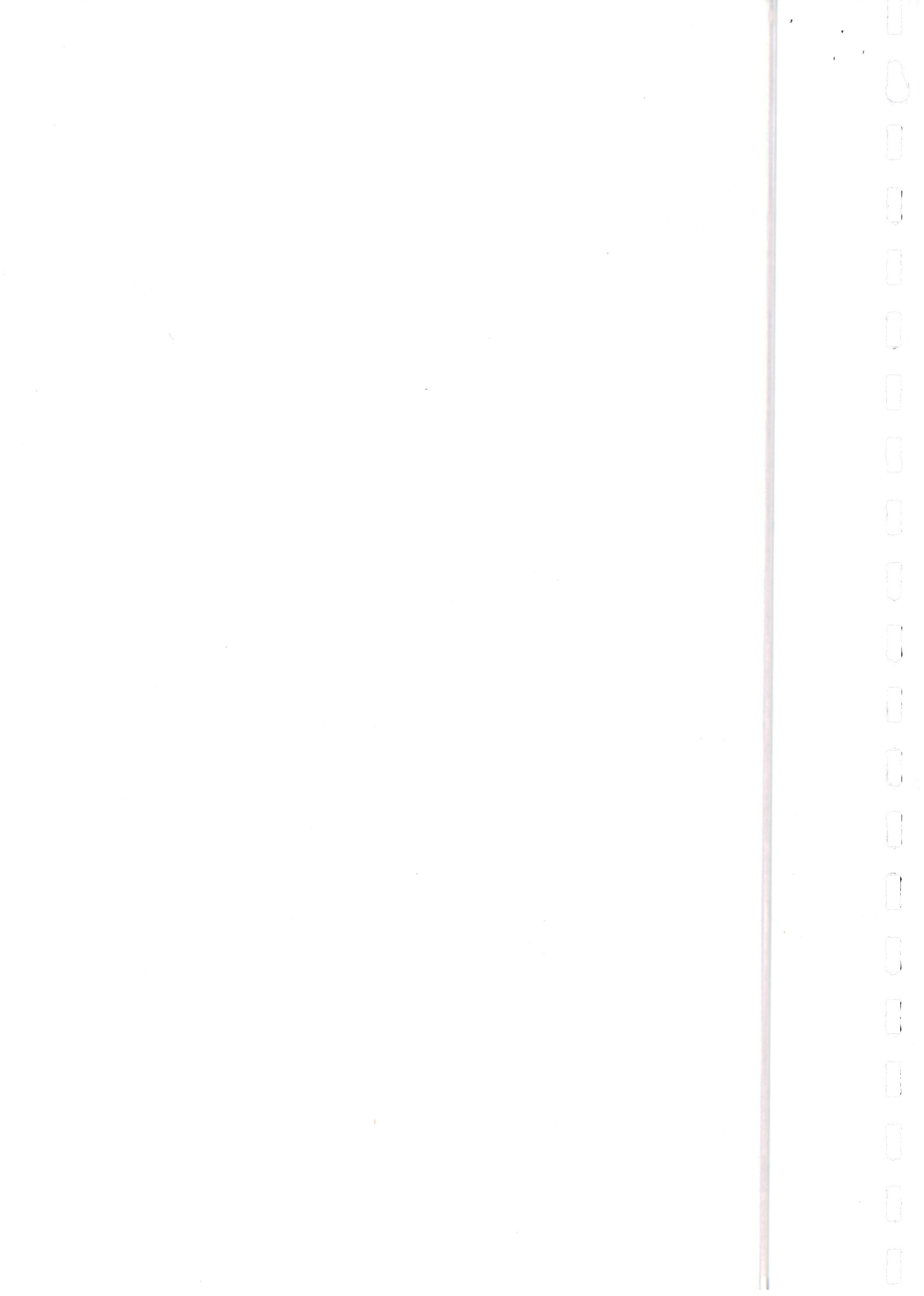
Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		2,998,045.40	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	207,431.95	0.00
Deposits	7310000	1,526,199.20	0.00
Withholding Taxes	7380000	1,294,532.20	0.00
System Required Liabilities A/cs	7390000	3,993,932,021.65	0.00
TOTAL		3,996,960,185.00	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
TOTAL		0.00	0.00



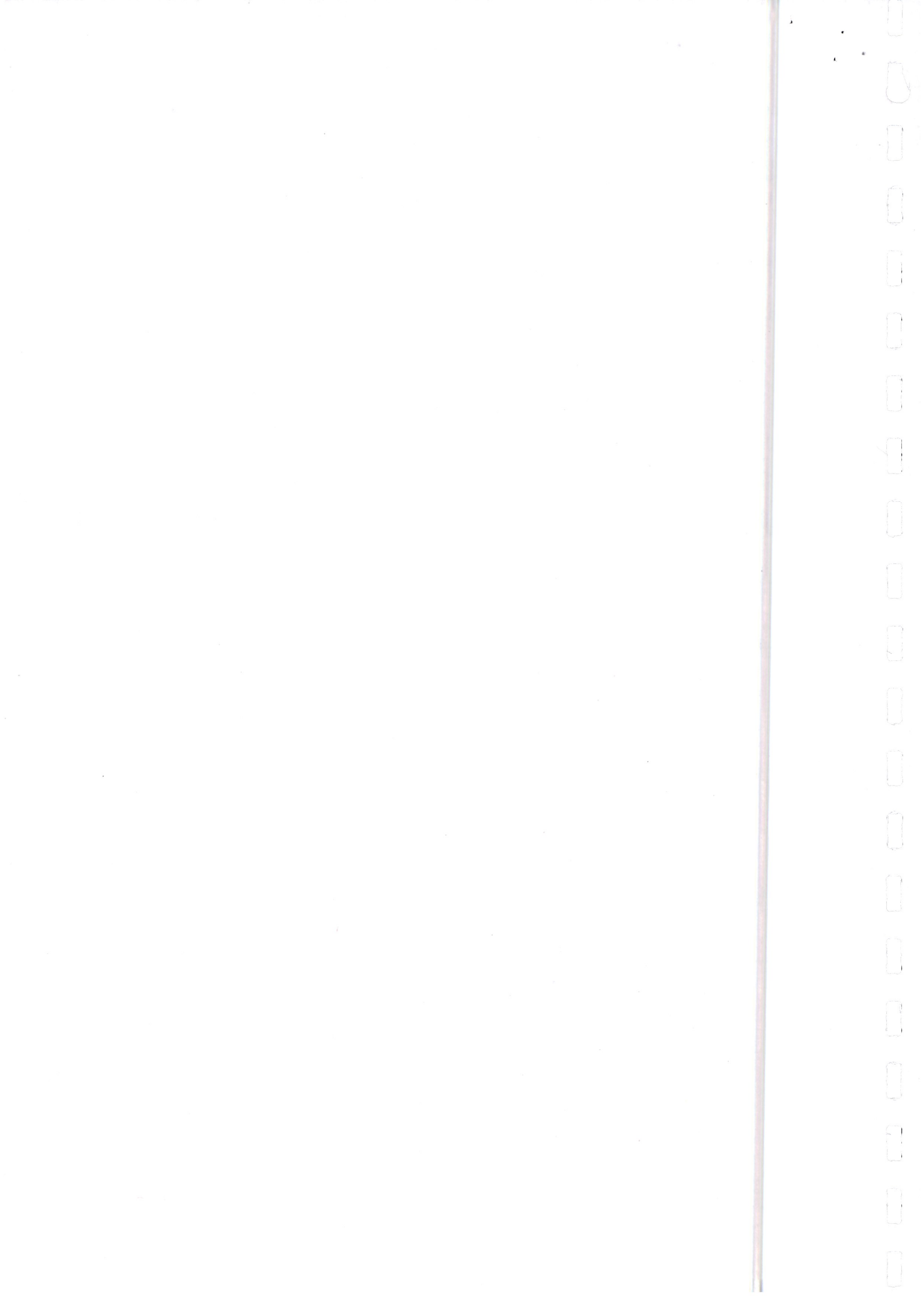


Budget Execution by Heads and Programmes

Entity: 1106-State Department for Natural Resources

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
1106000100			24,739,438.00	24,739,438.00	0.00
	1003000000	Natural Resources Conservation and Management	24,739,438.00	24,739,438.00	0.00
1106000200			47,147,051.00	46,615,274.70	531,776.30
	1003000000	Natural Resources Conservation and Management	47,147,051.00	46,615,274.70	531,776.30
1106000300			4,415,248,200.00	1,380,827,200.00	3,034,421,000.00
	1003000000	Natural Resources Conservation and Management	4,415,248,200.00	1,380,827,200.00	3,034,421,000.00
1106000400			1,461,480,997.00	1,455,880,992.00	5,600,005.00
	1003000000	Natural Resources Conservation and Management	1,461,480,997.00	1,455,880,992.00	5,600,005.00
1106000500			5,137,308,628.00	1,937,308,237.50	3,200,000,390.50
	1003000000	Natural Resources Conservation and Management	5,137,308,628.00	1,937,308,237.50	3,200,000,390.50
1106000600			408,947,345.00	397,026,843.80	11,920,501.20
	1003000000	Natural Resources Conservation and Management	408,947,345.00	397,026,843.80	11,920,501.20
1106000700			354,844,800.00	354,844,798.00	2.00
	1003000000	Natural Resources Conservation and Management	354,844,800.00	354,844,798.00	2.00
1106000800			101,941,007.00	100,698,049.95	1,242,957.05
	1003000000	Natural Resources Conservation and Management	101,941,007.00	100,698,049.95	1,242,957.05
1106000900			10,992,710.00	10,085,219.20	907,490.80
	1003000000	Natural Resources Conservation and Management	10,992,710.00	10,085,219.20	907,490.80
1106001000			28,719,570.00	25,020,401.50	3,699,168.50
	1003000000	Natural Resources Conservation and Management	28,719,570.00	25,020,401.50	3,699,168.50
1106001100			571,700,000.00	547,247,257.80	24,452,742.20
	1003000000	Natural Resources Conservation and Management	571,700,000.00	547,247,257.80	24,452,742.20
1106100100		Digital Radio Equipment	70,000,000.00	0.00	70,000,000.00
	1003000000	Natural Resources Conservation and Management	70,000,000.00	0.00	70,000,000.00
1106100200		Development Of Drought Tolerant Trees for Adaptation to Climate Chang	25,000,000.00	5,000,000.00	20,000,000.00
	1003000000	Natural Resources Conservation and Management	25,000,000.00	5,000,000.00	20,000,000.00
1106100300		System for Land-Based Emissions Estimation in Kenya (SLEEK)	2,500,000.00	2,499,250.00	750.00
	1003000000	Natural Resources Conservation and Management	2,500,000.00	2,499,250.00	750.00
1106100400			33,000,000.00	29,743,438.00	3,256,562.00
	1003000000	Natural Resources Conservation and Management	33,000,000.00	29,743,438.00	3,256,562.00
1106100500		Forest Irrigation Climate and Green Energy PROJECT (FICaGE)	29,500,000.00	29,500,000.00	0.00
	1003000000	Natural Resources Conservation and Management	29,500,000.00	29,500,000.00	0.00
1106100600		Construction of Farmers Resource Centre- Migori	5,000,000.00	5,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	5,000,000.00	5,000,000.00	0.00
1106100700		Construction of Farmers Resource Centre- Taita Taveta	21,500,000.00	21,500,000.00	0.00
	1003000000	Natural Resources Conservation and Management	21,500,000.00	21,500,000.00	0.00
1106100800		Construction of Glass houses- Regional Centres (Green houses)	10,000,000.00	10,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	10,000,000.00	10,000,000.00	0.00
1106100900		Installation of water hydrants in Muguga and Kitui centres	5,000,000.00	5,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	5,000,000.00	5,000,000.00	0.00



1106101000		Development of TIVA forest as a centre of excellence for dryland	5,000,000.00	5,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	5,000,000.00	5,000,000.00	0.00
1106101100		Development of forest research technologies	25,000,000.00	25,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	25,000,000.00	25,000,000.00	0.00
1106101200		Modernisation of the antipoaching Technology	110,000,000.00	110,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	110,000,000.00	110,000,000.00	0.00
1106101300		Human wildlife mitigation programme	90,000,000.00	90,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	90,000,000.00	90,000,000.00	0.00
1106101400		Ranger Housing Programme	65,000,000.00	65,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	65,000,000.00	65,000,000.00	0.00
1106101500		Conservation of Biodiversity in Northern Kenya- FRANCE	276,500,000.00	5,000,000.00	271,500,000.00
	1003000000	Natural Resources Conservation and Management	276,500,000.00	5,000,000.00	271,500,000.00
1106101600		Wildlife resource centres	10,000,000.00	10,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	10,000,000.00	10,000,000.00	0.00
1106101700		Refurbishment of NSSF Building	12,500,000.00	12,489,483.85	10,516.15
	1003000000	Natural Resources Conservation and Management	12,500,000.00	12,489,483.85	10,516.15
1106101800		Green Schools Programme	545,000,000.00	530,499,180.65	14,500,819.35
	1003000000	Natural Resources Conservation and Management	545,000,000.00	530,499,180.65	14,500,819.35
1106101900		Natural Forestry Programme	40,000,000.00	40,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	40,000,000.00	40,000,000.00	0.00
1106102000		Forest Plantations	84,500,000.00	84,500,000.00	0.00
	1003000000	Natural Resources Conservation and Management	84,500,000.00	84,500,000.00	0.00
1106102100		Farm and Dryland Forest Development	37,000,000.00	37,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	37,000,000.00	37,000,000.00	0.00
1106102200		Forest rangers Camps Rehabilitation	47,500,000.00	47,500,000.00	0.00
	1003000000	Natural Resources Conservation and Management	47,500,000.00	47,500,000.00	0.00
1106102300		Forest roads	62,500,000.00	62,500,000.00	0.00
	1003000000	Natural Resources Conservation and Management	62,500,000.00	62,500,000.00	0.00
1106102400		Capacity Development Project for Sustainable Forest Management	90,000,000.00	40,000,000.00	50,000,000.00
	1003000000	Natural Resources Conservation and Management	90,000,000.00	40,000,000.00	50,000,000.00
1106102500		Mitigation & Management of Soil Loss -Under Kenya Water Towers Agency	55,000,000.00	55,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	55,000,000.00	55,000,000.00	0.00
1106102600			200,000,000.00	200,000,000.00	0.00
	1003000000	Natural Resources Conservation and Management	200,000,000.00	200,000,000.00	0.00
		Grand Total	14,520,069,746.00	7,808,025,064.95	6,712,044,681.05

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

Prepared By: _____

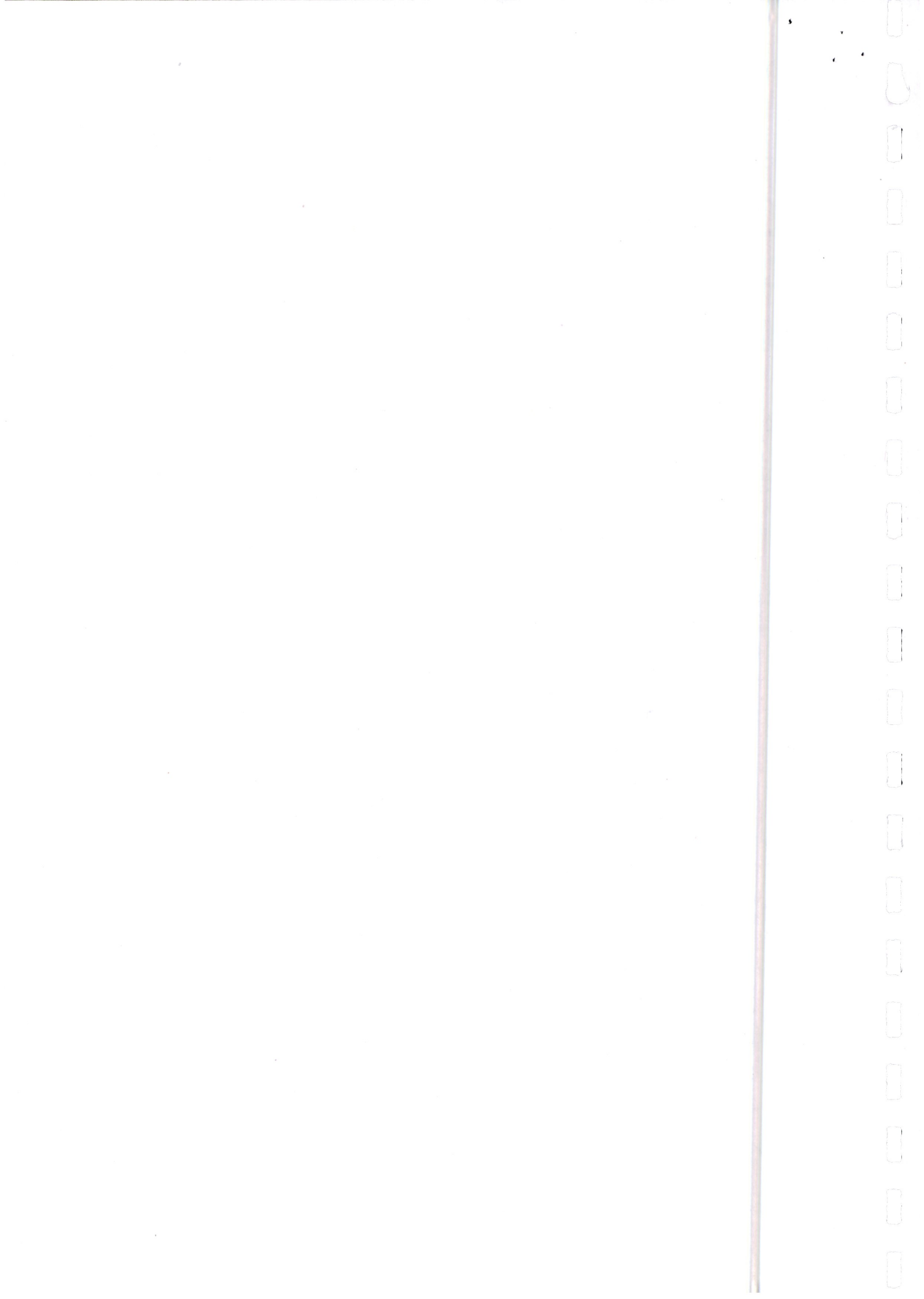
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





SUMMARY STATEMENT OF DEPOSITS

Entity: 1106-State Department for Natural Resources

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	1,197,888.40	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	1,197,888.40	0.00

Principal Secretary Controller	Principal Accounts
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The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

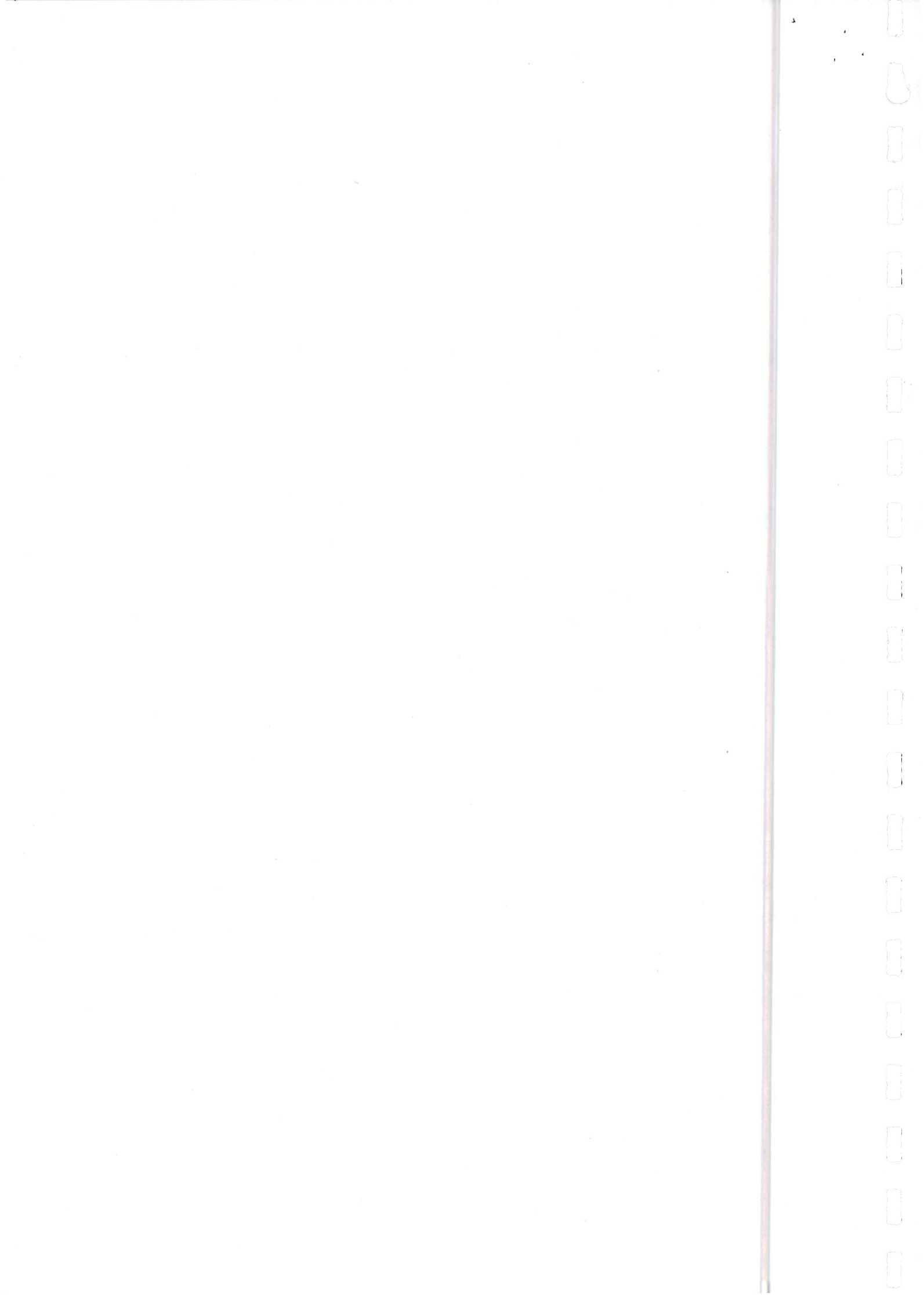
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1106-State Department for Natural Resources

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
1003000000		Natural Resources Conservation and Management	14,520,069,746.00	7,808,025,064.95	6,712,044,681.05
	2110000	Wages and Salary Contributions	98,208,346.00	92,829,288.35	5,379,057.65
	2210000	Goods and Services	401,048,678.00	391,060,784.75	9,987,893.25
	2220000	Routine Maintenance	15,260,659.00	13,197,019.90	2,063,639.10
	2630000	Grants & Transfer To Other Govt. Units	12,374,122,063.00	5,769,344,103.50	6,604,777,959.50
	2640000	Other Transfers and Emergency Relief	1,345,700,000.00	1,256,735,922.30	88,964,077.70
	3110000	Acquisition of Fixed Capital Assets	285,730,000.00	284,857,946.15	872,053.85
T000000			7,868,548,746.00	7,805,433,434.95	63,115,311.05
	2110000	Wages and Salary Contributions	98,208,346.00	92,829,288.35	5,379,057.65
	2210000	Goods and Services	401,048,678.00	391,219,154.75	9,829,523.25
	2220000	Routine Maintenance	15,260,659.00	13,197,019.90	2,063,639.10
	2630000	Grants & Transfer To Other Govt. Units	5,772,601,063.00	5,769,344,103.50	3,256,959.50
	2640000	Other Transfers and Emergency Relief	1,295,700,000.00	1,256,735,922.30	38,964,077.70
	3110000	Acquisition of Fixed Capital Assets	285,730,000.00	282,107,946.15	3,622,053.85
		Grand Total	22,388,618,492.00	15,613,458,499.90	6,775,159,992.10

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

Prepared By: _____

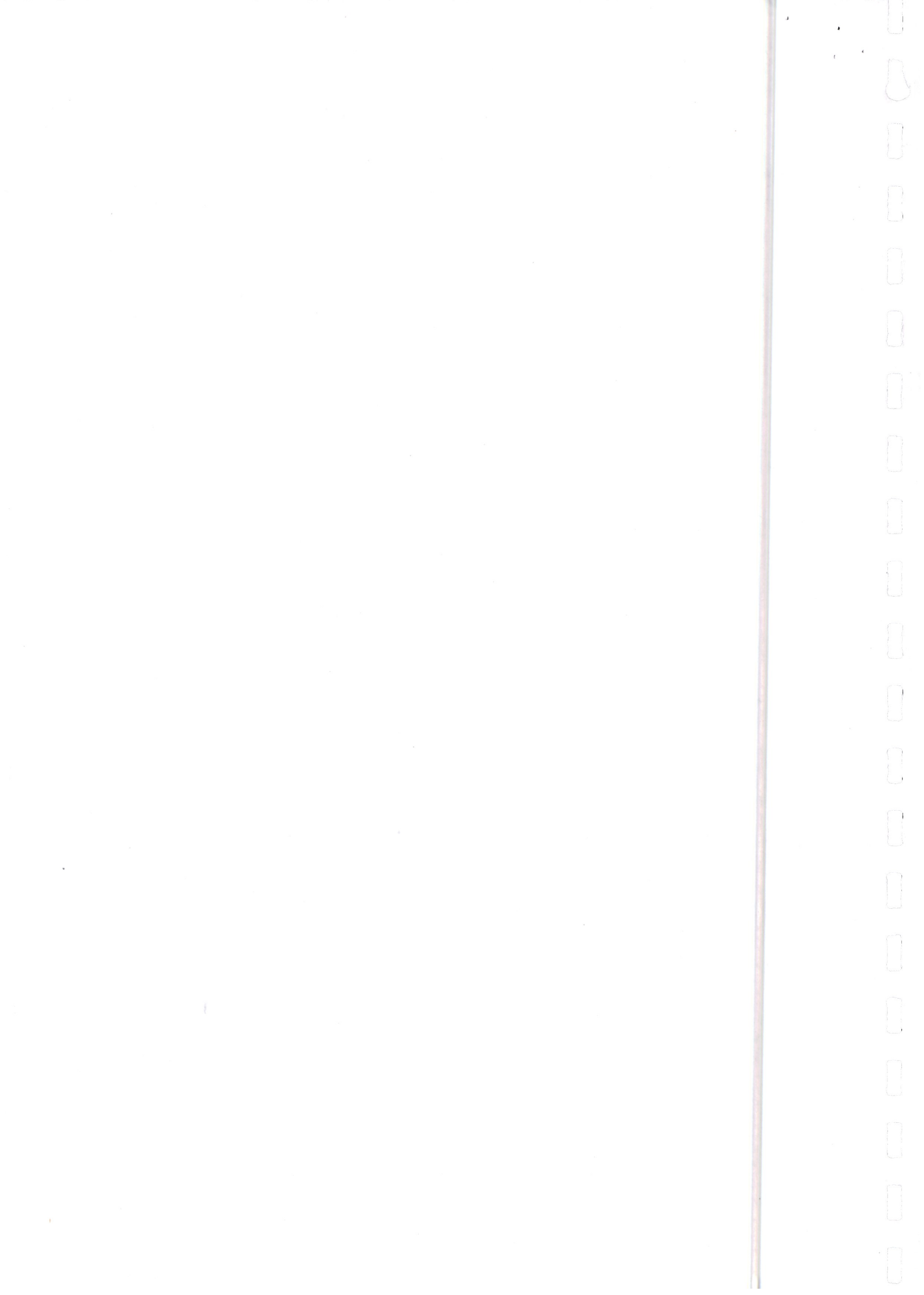
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



REPUBLIC OF KENYA

F.O 30

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
SDNR DEVELOPMENT- FINANCIAL YEAR 2016/2017
BANK RECONCILIATION STATEMENT AS AT 30/06/2017

Kshs.

Kshs.

Balance as per bank certificate

480,331,061.15

Less

1. Payments in cashbook not yet recorded in bank statement

472,006,470.25

2. Receipts in bank statement not yet recorded in cashbook

28,310.80

472,034,781.05

3. Payments in bank statement not yet recorded in cashbook

1,629,250.80

4. Receipts in cashbook not yet recorded in bank statement.

0.00

1,629,250.80

Balance as per the cashbook.....

9,925,530.90

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

Prepared By:

Sen Accountant

10th July 2017

Signature

Designation

Date

Approved By:

SAAG

10th July 2017

Signature

Designation

Date

(All schedules are attached herewith)



REPUBLIC OF KENYA
 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
 FISCAL YEAR 2016/2017.

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)

CB DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
DATE	DETAILS	AMOUNT	
4/5/2017	KRA-ROSEBUNK	76,034.50	
4/5/2017	KRA-DAVIN	76,810.35	
4/5/2017	KRA-LAWISH	178,758.60	
4/5/2017	KRA-AKALIOROP	90,310.35	
18/5/2017	SEATBELT INVESTMENT	1,718,119.00	
18/5/2017	KRA-ABEY	90,140.60	
9/6/2017	KRA	4,422.40	
30/6/2017	A.CHIRCHIR	9,800.00	
20/6/2017	K.KINYANJUI	12,600.00	
30/6/2017	KRA	15,517.25	
30/6/2017	L.NYAGUTI	16,800.00	
27/6/2017	KRA	17,017.25	
30/6/2017	KRA	17,741.40	
30/6/2017	J.KIPSANG	18,500.00	
30/6/2017	R.KAINYU	18,900.00	
30/6/2017	KRA	23,275.85	
30/6/2017	A.MEMUSI	24,500.00	
28/6/2017	G.MWAMBURI	25,200.00	
30/6/2017	H.M KABUGI	25,200.00	
27/6/2017	KRA	30,543.10	
30/6/2017	D.MOKAYA	31,500.00	
30/6/2017	J.KIPSANG	33,600.00	
30/6/2017	KRA	34,913.80	
30/6/2017	E.NJIRU	37,800.00	
30/6/2017	D.MOKAYA	39,900.00	
30/6/2017	KRA	42,579.90	
30/6/2017	KRA	42,579.90	
30/6/2017	KRA	43,616.90	
25/6/2017	KRA	43,643.90	
30/6/2017	KRA	43,959.05	
30/6/2017	KRA	43,987.75	
30/6/2017	KRA	44,717.75	
30/6/2017	KRA	44,782.20	
28/6/2017	K.KEMAMA	44,800.00	
30/6/2017	KRA	44,833.30	
30/6/2017	KRA	44,879.30	
30/6/2017	KRA	44,879.30	
30/6/2017	KRA	44,891.30	
30/6/2017	KRA	45,014.30	
30/6/2017	KRA	45,045.10	
30/6/2017	VAT	45,050.70	
30/6/2017	KRA	45,051.05	
30/6/2017	KRA	45,056.80	
30/6/2017	KRA	45,339.05	
30/6/2017	KRA	45,349.90	
30/6/2017	KRA	45,413.80	

30/6/2017	KRA	45,469.95
30/6/2017	KRA	45,478.50
30/6/2017	KRA	45,478.50
30/6/2017	KRA	45,511.00
30/6/2017	KRA	45,513.80
30/6/2017	KRA	45,930.95
30/6/2017	KRA	46,075.15
30/6/2017	KRA	46,327.45
30/6/2017	KRA	46,545.90
30/6/2017	H.KAYASI	50,400.00
30/6/2017	D.MOKAYA	52,500.00
30/6/2017	J.MAKONA	56,000.00
30/6/2017	P.CHOME	56,000.00
30/6/2017	P.NJOGU	56,000.00
30/6/2017	LAMECK	58,800.00
30/6/2017	L.NKIROTE	58,800.00
30/6/2017	J.AJOWI	58,800.00
30/6/2017	A. SIMIYU	58,800.00
30/6/2017	K.KINYANJUI	58,800.00
30/6/2017	B.ATEMO	67,200.00
30/6/2017	R.MWAGI	67,200.00
30/6/2017	R.MWAGI	70,000.00
30/6/2017	D.MWERA	70,000.00
30/6/2017	KRA	72,000.00
9/6/2017	KRA	74,482.75
30/6/2017	KRA	75,258.60
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30/6/2017	KRA	75,258.60
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30/6/2017	KRA	76,810.35
30/6/2017	KRA	78,362.05
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30/6/2017	KRA	79,137.95
30/6/2017	KRA	80,689.65
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30/6/2017	KRA	80,689.65
30/6/2017	KRA	82,241.40
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27/6/2017	KRA	83,017.25
30/6/2017	KRA	83,793.10
30/6/2017	KRA	83,793.10
30/6/2017	KRA	83,793.10
30/6/2017	KRA	83,793.10
30/6/2017	M.KARIUKI	84,000.00
30/6/2017	R.MWAGI	84,000.00
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30/6/2017	KRA	84,568.95

26/6/2017	KRA	84,568.95
25/6/2017	KRA	84,568.95
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27/6/2017	KRA	86,120.70
26/6/2017	KRA	86,120.70
28/6/2017	KRA	86,304.90
30/6/2017	KRA	86,896.55
29/6/2017	KRA	86,896.55
30/6/2017	KRA	86,896.55
15/6/2017	KRA	87,123.50
14/6/2017	KRA	87,281.00
13/6/2017	KRA	87,329.10
27/6/2017	KRA	87,628.70
26/6/2017	KRA	87,989.20
25/6/2017	KRA	88,080.00
30/6/2017	KRA	88,080.00
19/6/2017	KRA	88,127.60
22/6/2017	KRA	88,243.65
13/6/2017	KRA	88,448.30
19/6/2017	KRA	88,448.30
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22/6/2017	KRA	88,448.30
22/6/2017	KRA	88,895.20
30/6/2017	KRA	89,149.45
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30/6/2017	KRA	89,252.05
19/6/2017	KRA	89,362.55
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30/6/2017	KRA	89,872.05
30/6/2017	KRA	90,608.95
30/6/2017	KRA	90,696.65
30/6/2017	KRA	90,748.15
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30/6/2017	KRA	91,117.20
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30/6/2017	KRA	91,346.95
30/6/2017	KRA	91,441.25
30/6/2017	KRA	91,452.20
30/6/2017	KRA	91,585.20
30/6/2017	VAT	91,608.70
30/6/2017	KRA	91,837.75
30/6/2017	G.WAMBUA	92,400.00
30/6/2017	P.BARASA	92,400.00
30/6/2017	MWAMBURI	94,500.00
30/6/2017	S.NDOLO	96,000.00
30/6/2017	D.MWERA	100,800.00
30/6/2017	G.WAMBUA	100,800.00

30/6/2017	F.CHESERECK	100,800.00
30/6/2017	KRA	131,566.90
19/6/2017	KRA	132,790.70
30/6/2017	KRA	133,735.15
30/6/2017	KRA	135,574.15
30/6/2017	KRA	135,985.65
30/6/2017	C.MUSUMBU	138,600.00
30/6/2017	KRA	158,275.85
30/6/2017	J.MAINA	159,600.00
30/6/2017	KRA	159,827.60
30/6/2017	KRA	162,155.15
30/6/2017	KRA	162,931.05
30/6/2017	KRA	163,706.90
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30/6/2017	A.KAMUTU	166,600.00
30/6/2017	J.KAROMO	166,600.00
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30/6/2017	KRA	175,344.85
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19/6/2017	KRA	179,235.50
19/6/2017	KRA	180,620.70
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30/6/2017	KRA	182,473.40
19/6/2017	KRA	182,482.75
30/6/2017	KRA	184,344.85
30/6/2017	K.NYAMBANE	205,500.00
30/6/2017	M.KARIUKI	205,800.00
30/6/2017	S.MUNENE	250,400.00
30/6/2017	KRA	254,482.75
30/6/2017	KRA	263,793.10
15/6/2017	KRA	270,931.05
30/6/2017	DATER ENT	284,482.75
30/6/2017	KRA	313,448.30
30/6/2017	P.KARIUKI	364,000.00
30/6/2017	A.MAINA	366,600.00
30/6/2017	MASADA HOTEL	426,724.15
30/6/2017	MASADA HOTEL	640,086.20
30/6/2017	TILETHAL ENT.	780,631.10
30/6/2017	VIVVY TRADERS	780,631.10
30/6/2017	ALIBEK GEN.SERVICES	799,643.10
30/6/2017	VESCO COMM.	806,442.25
30/6/2017	ROBBIC GEN.	819,825.25
30/6/2017	DEMAC SYSTEMS	821,006.80

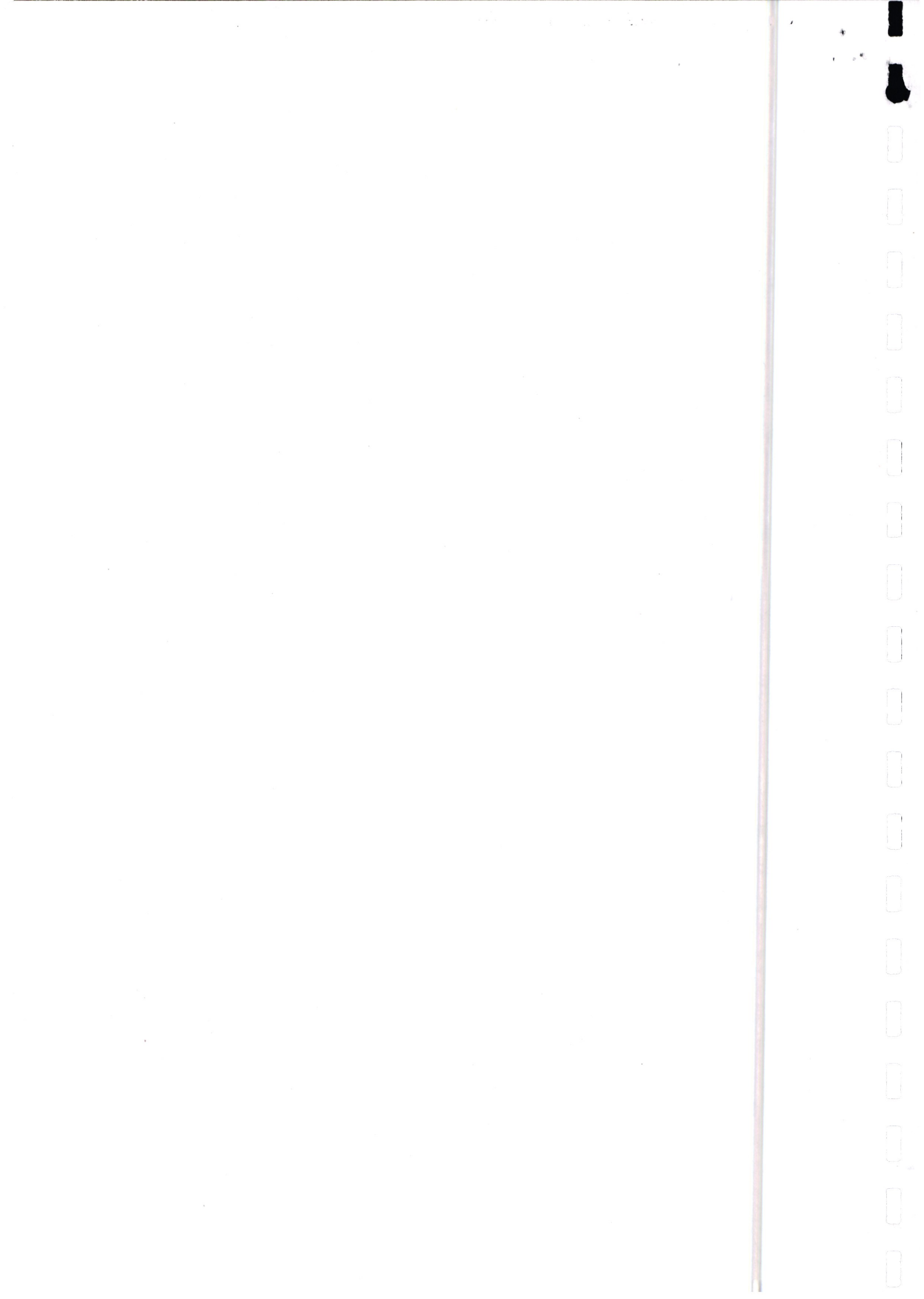
30/6/2017	FUZIKA VENTURES	821,943.70
30/6/2017	BEWARD SUPPLIES	822,786.70
30/6/2017	BEWARD SUPPLIES	822,786.70
30/6/2017	APICALMED LTD	823,006.70
30/6/2017	JELEVKE SOL.	825,261.70
30/6/2017	TOPOSERVICES	825,826.90
30/6/2017	PEAILTEK K LTD	825,929.30
30/6/2017	STANTECH GEN.	825,935.95
30/6/2017	RHINE MULTIPLES	826,041.20
30/6/2017	MOHISIM TRADING	831,204.55
30/6/2017	OMARA CO.	831,215.95
30/6/2017	NAOKAT ENT.	831,415.10
30/6/2017	JASNET ENT.	831,951.80
30/6/2017	JAYSENNE ENT.	832,468.60
30/6/2017	JEMATRAC CONCEPT	832,586.20
30/6/2017	CASSE INVESTMENTS	833,534.50
30/6/2017	BROSE COUNTY	833,616.05
30/6/2017	MAKYES	833,772.50
30/6/2017	POLCADOTS TIMELINE	833,772.50
30/6/2017	CASSE INVESTMENTS	834,368.00
30/6/2017	NEW PUJAMU LTD	834,419.20
30/6/2017	DEMAC SYSTEMS	842,067.05
30/6/2017	BENAGONCONCEPTS	844,710.85
30/6/2017	MERVIC CO.LTD	849,336.55
30/6/2017	HEDITAGE ENT.	853,341.10
30/6/2017	I.THUKU	990,000.00
30/6/2017	S.NDOLO	1,120,000.00
30/6/2017	NAKUMU SUPPLIES	1,320,000.00
30/6/2017	BIRSTA GEN.	1,365,517.25
30/6/2017	FILKINGTECH BUSS,	1,379,741.40
30/6/2017	SEASHORE COMM.	1,379,741.40
30/6/2017	NEW PUJAMU LTD	1,379,741.40
30/6/2017	OPIS INVESTMENTS	1,379,741.40
30/6/2017	NETEL ENT.	1,379,741.40
30/6/2017	SYNDUO LTD	1,393,965.50
30/6/2017	JEMAR MERCHANTS	1,393,965.50
30/6/2017	SUZELE ENT.	1,393,965.50
30/6/2017	GREENNET WORK	1,393,965.50
30/6/2017	GIMNET ENT.	1,393,965.50
30/6/2017	RAGE SUPPLIES	1,408,189.65
30/6/2017	NEW PUGEMU LTD	1,436,637.95
30/6/2017	HEDITAGE ENT.	1,436,637.95
30/6/2017	ANGI SUPLIES	1,450,862.05
30/6/2017	NAJRAMFRONTIERS LTD	1,450,862.05
30/6/2017	NEXTOM AFRICA LTD	1,450,862.05
30/6/2017	ALBANA CO.LTD	1,450,862.05
30/6/2017	APICALMED LTD	1,479,310.35
30/6/2017	VIVVY TRADERS	1,479,310.35
30/6/2017	TIMEHALL GEN. TRADERS	1,507,758.60
30/6/2017	JAB CO. LTD	1,507,758.60
30/6/2017	SAGELLE GROUP LTD	1,536,206.90
30/6/2017	SPATRADE(K)LTD	1,536,206.90
30/6/2017	JAGIA ENT.	1,536,206.90

30/6/2017	ATTIC TOURS	1,537,405.00
30/6/2017	STRATEGIC SUP.	1,550,431.05
30/6/2017	DALLO HOLDINGS	1,550,431.05
30/6/2017	KHAMIM CONST.	1,550,431.05
30/6/2017	MEPAN ENT.	1,550,431.05
30/6/2017	ASAL FRONTIERS LTD	1,550,431.05
30/6/2017	TIME HALL GEN	1,564,655.15
30/6/2017	LIZINKI ENT	1,564,655.15
30/6/2017	MARYAS ENT.	1,564,655.15
30/6/2017	ALLEJU DECO	1,565,413.80
30/6/2017	HIGH SEASON COMM	1,578,879.30
30/6/2017	GESTRY SUPPLIES	1,578,879.30
30/6/2017	METROPOLITAN	1,578,879.30
30/6/2017	BALMER SERV.LTD	1,578,879.30
30/6/2017	KATEX VENTURES	1,593,103.45
30/6/2017	JAB CO. LTD	1,593,103.45
30/6/2017	MITABELBUSS. SOL.	1,613,102.60
30/6/2017	GRADET ENT.	1,613,135.80
30/6/2017	RENTA ENT.	1,614,800.00
30/6/2017	MEPAN ENT.	1,621,551.70
30/6/2017	VIVIADO GEN.	1,634,406.55
30/6/2017	HASSIB INVEST.	1,635,775.85
30/6/2017	STOWCROSS ENT.	1,640,812.15
30/6/2017	D.WANGA	1,641,500.00
30/6/2017	LOWLAND SUPPLIES	1,642,290.50
30/6/2017	NOBLE NOVELTIES ENT.	1,647,653.95
30/6/2017	PELAGIM ENT.	1,650,000.00
30/6/2017	NOBLE NOVELTIES ENT.	1,651,803.60
30/6/2017	GEES INVEST.	1,655,689.65
30/6/2017	DEMAC SYSTEMS	1,661,164.05
30/6/2017	VAJOM ENT.	1,662,772.35
30/6/2017	MEPEN ENT.	1,663,715.85
30/6/2017	TILETHAL ENT.	1,666,002.15
30/6/2017	SOLMAK INVESTMENT	1,670,130.95
30/6/2017	HEDITAGE ENT.	1,670,481.80
30/6/2017	FIFTH LANE	1,672,758.60
30/6/2017	TIME HALL GEN	1,674,694.05
30/6/2017	SIGNASHAS SYSTEMS	1,676,422.75
30/6/2017	JET RIDGE VENTURE	1,676,623.80
30/6/2017	BIRSTA GEN.SUPP.	1,679,061.80
30/6/2017	MOHISIM TRADING	1,679,493.30
30/6/2017	VIVIADO GEN.	1,683,692.25
30/6/2017	F.GESIMBA	2,385,000.00
30/6/2017	DEMAC SYSTEMS	2,412,060.10
30/6/2017	WANDPA HOLDINGS	2,443,072.50
30/6/2017	KAAD INVT.	2,451,810.85
30/6/2017	VICKAD(K)LTD	2,485,525.85
30/6/2017	KOLA TRADERS	2,493,070.35
30/6/2017	MANGROVE MERCHANT	2,507,682.35
30/6/2017	ALIBEK GEN.SERVICES	2,509,560.85
30/6/2017	SMARTWAYS HOLDINGS	2,901,724.15
30/6/2017	VIVIADO GEN.	2,930,172.40
30/6/2017	RUPHILL AGENCIES	2,972,844.85

30/6/2017	KHEMIM CONST.	2,987,068.95	
30/6/2017	VAZOM ENT.	3,001,293.10	
30/6/2017	F.JEBII	3,036,600.00	
30/6/2017	FUZIKA VENTURES	3,058,189.65	
30/6/2017	BICAS GEN INTE	3,100,862.05	
30/6/2017	KELLION TRADERS	3,101,810.35	
30/6/2017	HOLBONN GROUP	3,115,086.20	
30/6/2017	NORTHERN DYNAMIC	3,157,758.60	
30/6/2017	PECAR INVESTMENTS	3,167,241.40	
30/6/2017	ROBBIC GEN.	3,171,982.75	
30/6/2017	FRAMMY ENT.	3,186,206.90	
30/6/2017	VALEAS ENT.	3,214,655.15	
30/6/2017	A. QUILA	3,228,879.30	
30/6/2017	VALEO TECH.	3,243,103.45	
30/6/2017	RUCAPA INV.	3,257,327.60	
30/6/2017	MOHISIM TRADING	3,260,172.40	
30/6/2017	SIGNASHAS SYSTEMS	3,311,379.30	
30/6/2017	RELUD LTD	3,328,448.30	
30/6/2017	FLOCIX ENT.	3,330,110.60	
30/6/2017	BROSE COUNTY	3,345,345.60	
30/6/2017	KIMFOLD UNIVERSAL	3,362,586.20	
30/6/2017	RESCUE SIGNATURE	3,379,655.15	
30/6/2017	P.KARIUKI	4,000,000.00	
30/6/2017	E.KIARIE	4,200,000.00	
30/6/2017	MEPAN ENT.	4,665,517.25	
30/6/2017	ERIJAKS GEN.	5,746,551.70	
30/6/2017	KWS	200,000,000.00	
	TOTAL	472,006,470.25	

Signed by:

Date:



REPUBLIC OF KENYA

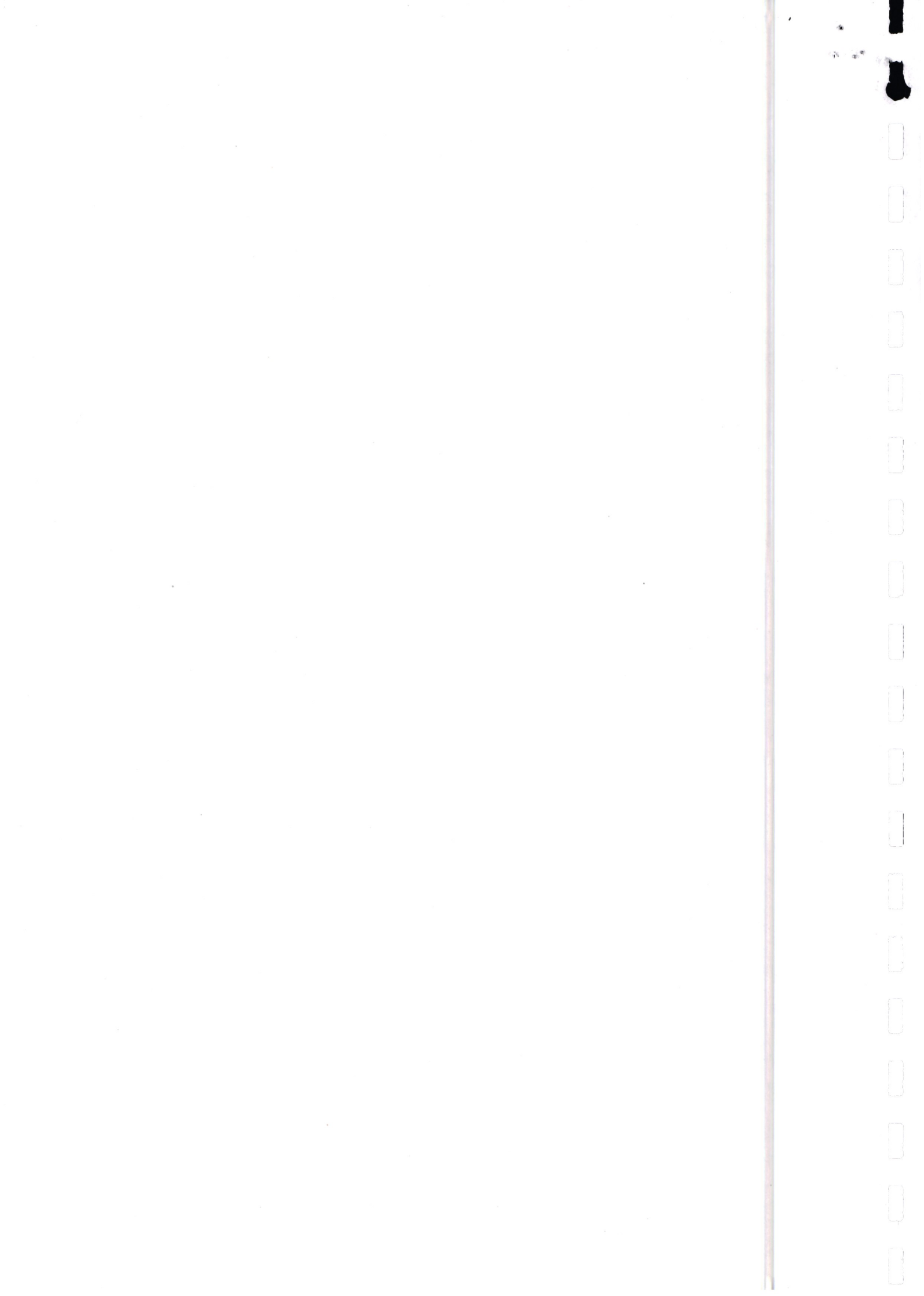
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

F/Y 2016/2017

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

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

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	RTGS	28,310.80	
	TOTAL	28,310.80	



PUBLIC OF KENYA
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
F/Y 2016/2017

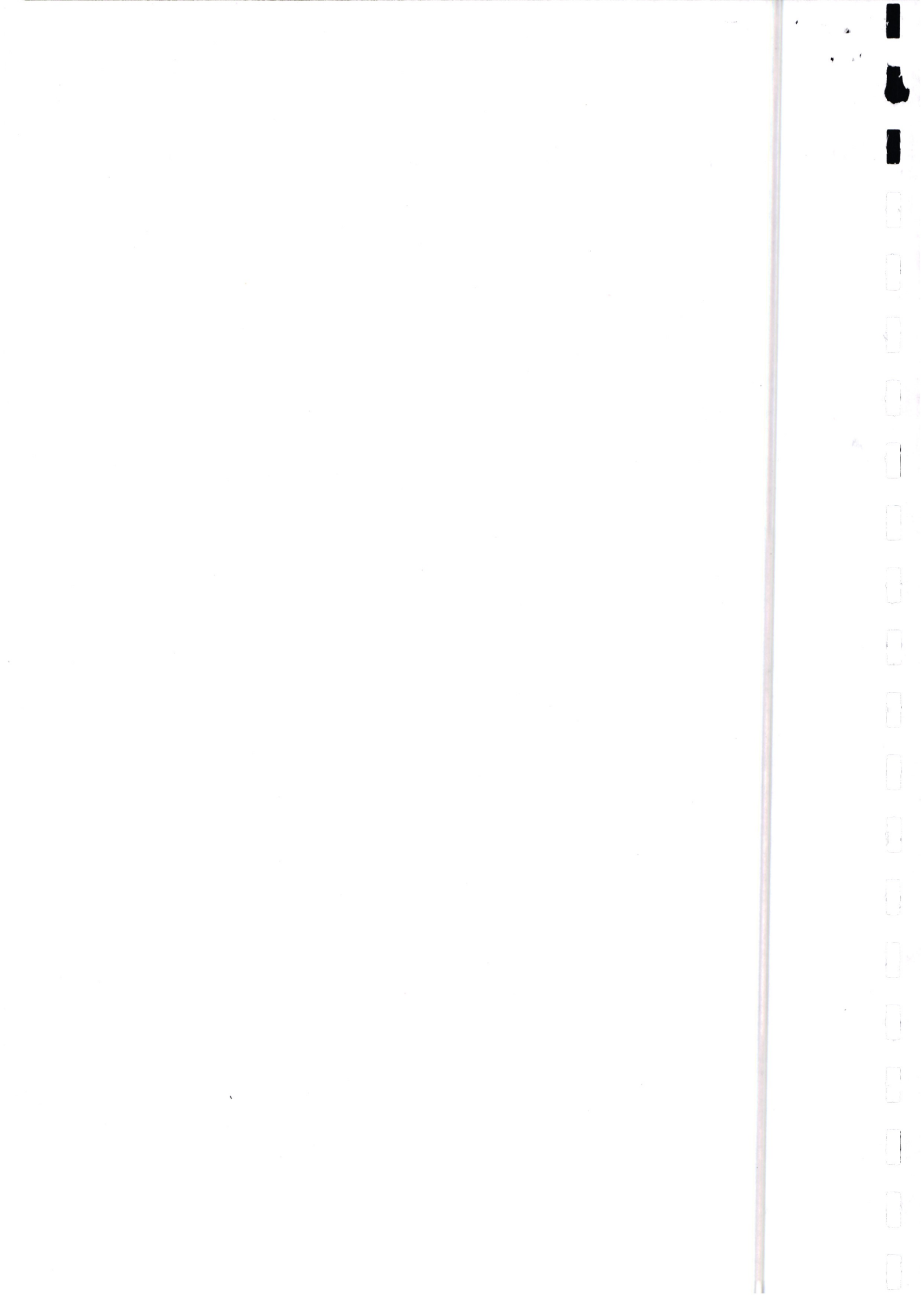
NK RECONCILIATION STATEMENT AS AT 30/06/2017

ITEMS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	SEATBELT	1,629,250.80	
	TOTAL	1,629,250.80	

Signed by:

Date:



REPUBLIC OF KENYA

F.O 30

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
DEP-STATE DEPARTMENT OF NATURAL RESOURCES
BANK RECONCILIATION STATEMENT AS AT 30/06/2017

Kshs.

Kshs.

1,497,888.40

Balance as per bank certificate

Payments in cashbook not yet
recorded in bank statement

0.00

Receipts in bank statement not
recorded in cashbook

0.00

0.00

Payments in bank statement not
yet recorded in cashbook

0.00

Receipts in cashbook not yet
recorded in bank statement

0.00

0.00

Balance as per the cashbook.....

1,497,888.40

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

Prepared By:

Signature

Sen Auel

Designation

25/7/2017

Date

Approved By:

Signature

SAAG

Designation

25/7/17

Date

(All schedules are attached herewith)





CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 6200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2016 TO 30/06/2017

Rundate : 10/01/2018

Runtime : 11:19:34

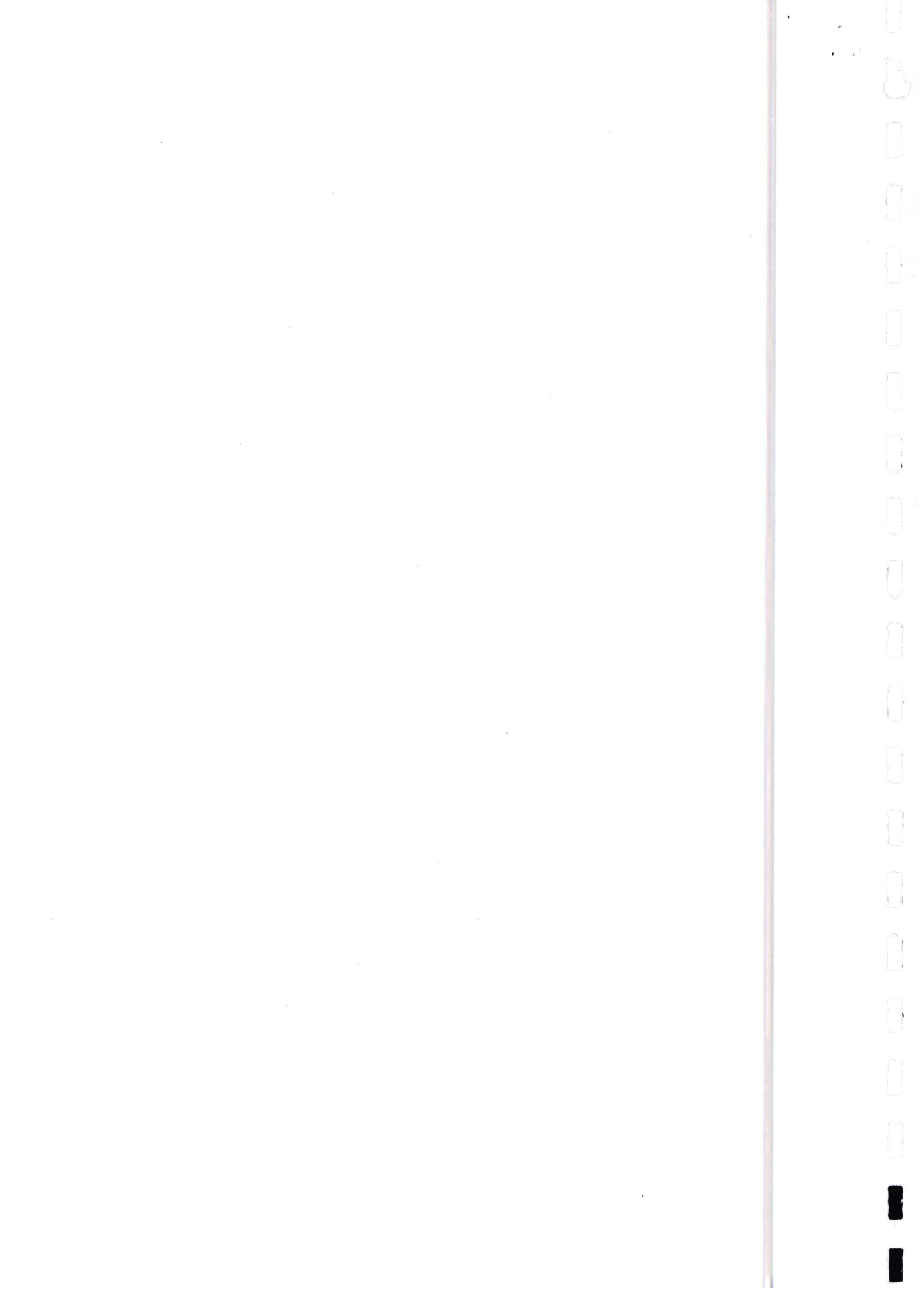
Customer Number : 131168

Account Number : 1000302313

Account Name : DEP-STATE DEPT FOR NATURAL RESOURCE(KES)

Opening Balance : 0

No.	Trx Date	Value Date	Reference No	Trx Details	Dr Amt	Cr Amt	Balance
1	18/08/2016	18/08/2016	FT16231G0D7R	Inward RTGS Payment MT 103	0.00	300,000.00	300,000.00
				KENYA COMMERCIAL BANK LIMITED			
				SUPPORT OF UN KENYA CONFERENCE ON			
				SPACE TECHNOLOGY APPLICATIONS FOR			
				WILDLIFE MANAGEMENT AND PROTECTION			



2	23/01/2017	23/01/2017	FT1702390XMQ	TRFS Payments	0.00	1,197,888.40	1,497,888.40
				Withholding Tax			
				Totals	0.00	1,497,888.40	
				Closing Balance			1,497,888.40



REPUBLIC OF KENYA

F.O 30

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
REC-STATE DEPARTMENT OF NATURAL RESOURCES
BANK RECONCILIATION STATEMENT AS AT 30/06/2017

Kshs.

Kshs.

Balance as per bank certificate		845,714,274.10
Less		
1. Payments in cashbook not yet recorded in bank statement	871,035,656.20	
2. Receipts in bank statement not yet recorded in cashbook	13,070,484.00	
		884,106,140.20
Add		
3. Payments in bank statement not yet recorded in casbook	118,687.15	
4. Receipts in cashbook not yet recorded in bank statement.	38,776,385.15	
		38,895,072.30
Balance as per the cashbook.....		503,206.20

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

Prepared By:

[Signature]
Signature

Senior Accountant
Designation

25/7/2017
Date

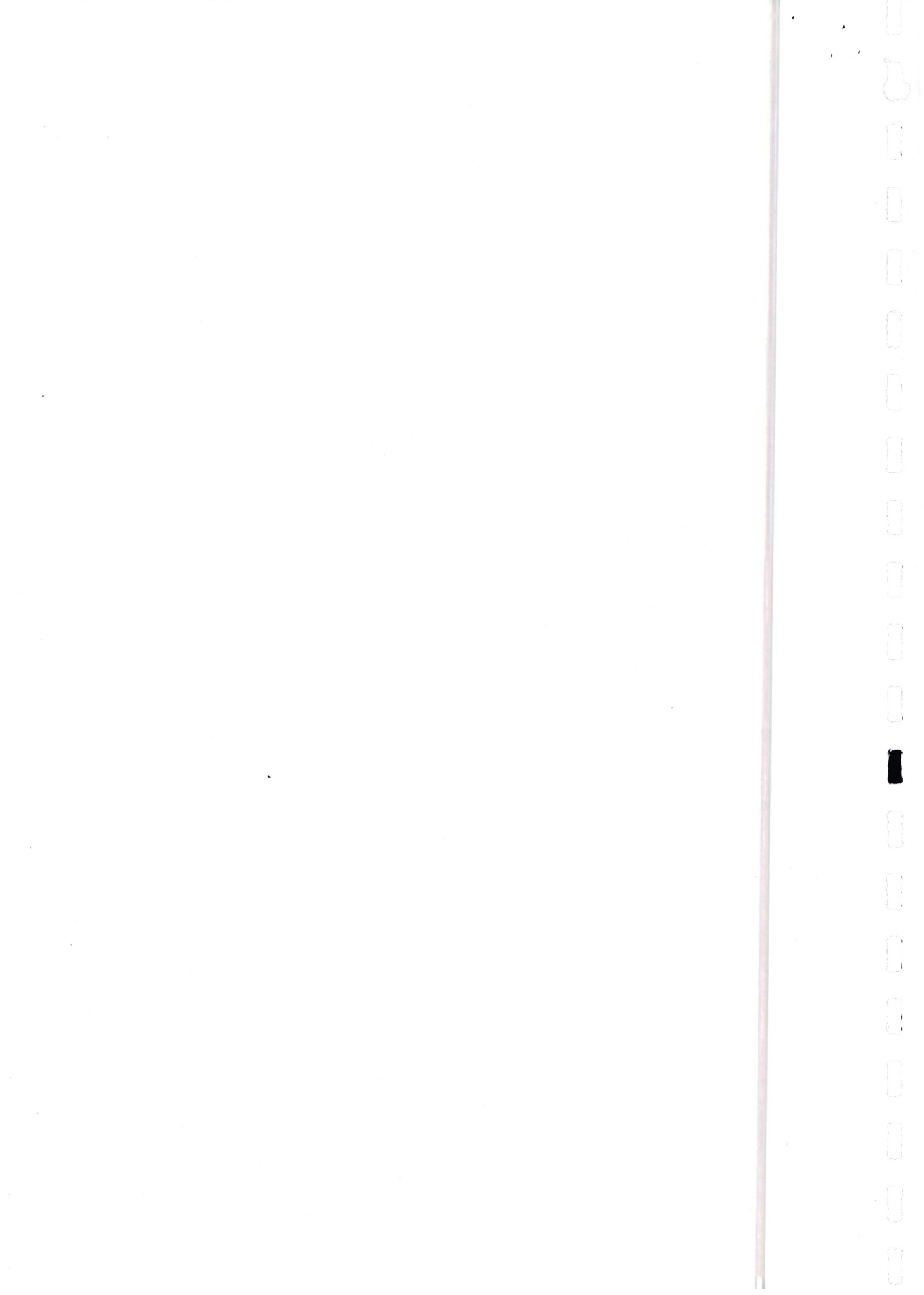
Approved By:

[Signature]
Signature

SAAG
Designation

25/7/2017
Date

(All schedules are attached herewith)



REPUBLIC OF KENYA
 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
 REC- STATE DEPARTMENT OF NATURAL RESOURCES

Y 2016/2017

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
DATE	DETAILS	AMOUNT	
20.9.2016	SWA-LABOUR	320.00	
5.11.16	SWA-FOREIGN	400.00	
5.12.16	SWA -FOREIGN	400.00	
28.12.16	SWA-FOREIGN	400.00	
07.02.17	SWA-FOREIGN	400.00	
	SWA -FOREIGN	400.00	
11.16	WCPS	426.10	
20.9.2016	PROVIDENT FUND	852.75	
10.2016	PROVIDENT FUND	852.75	
5.11.16	KFS PENSION	852.75	
15.12.16	KFS PENSION	852.75	
8.12.16	PROVIDET FUND	852.75	
7.02.17	KFS PENSION	852.75	
	KFS PENSION	852.75	
04-12-17	KFS PENSION	852.75	
	KRA TAX	1,644.85	
22.11.16	NHIF	1,700.00	
04-12-17	PS NATURAL RESOURCES	1,775.00	
	PS NR	1,775.60	
2.11.16	WCPS	2,405.40	
15.9.2016	PLATINUM CREDIT	2,782.00	
5.12.16	PS NR	3,154.50	
04-12-17	PS NATURAL RESOURCES	3,192.50	
28.12.16	PS NR	3,224.50	
7.02.17	PS TREASURY	3,294.05	
11.16	PAYE	3,745.00	
04-12-17	I.THUKU	3,935.00	
7.02.17	E.ANGUNZA	3,961.50	
5.12.16	PS NR	4,598.10	
28.12.16	PS NR	4,598.10	
7.02.17	PS TREASURY	4,598.10	
5.11.16	HARAMBEE SACCO	9,272.00	
24/4/2017	C.MWACHOFI	9,800.00	
25.11.16	WANA -ANGA	10,744.00	
8.12.16	HELB	11,694.40	
3.02.17	VAT	14,493.35	
28.12.16	UNITAS SACCO	15,232.45	
04-07-17	KRA	17,017.25	
8.12.16	HARAMBEE SACCO	18,489.95	
04-07-17	KRA	22,931.90	
10.2016	BANK OF AFRICA	22,956.30	
	NYAMBANE	25,200.00	
04-07-17	KRA	28,137.95	

04-12-17	WANA ANGA	28,334.00
10.02.17	E ANGUNZA	28,400.00
15.9.2016	B.A.INS.CO.LTD	29,783.80
	FAR WEST	35,264.00
10.02.17	WITHHOLDING	43,717.25
20.9.2016	HOUSING DEPARTMENT	44,500.00
22.11.16	PAYE	47,213.60
25.11.16	DEPARTMENT OF HOUSING	47,500.00
15.12.16	DEPARTMENT OF HOUSING	48,500.00
3.10.2016	DEPARTMENT HOUSING	49,000.00
28.12.16	HFC	58,960.00
15.12.16	WCPS.	61,420.00
07.02..17	ENERGY SACCO	63,178.00
	S,WAKHUNGU	71,400.00
3.10.2016	PS TREASURY	72,321.85
15.12.16	PS TREASURY	72,321.85
	PS TREASURY	72,321.85
04-07-17	KRA	359,612.05
14.12.16	HUBAAL TRAVEL AGENCY.	1,096,800.00
21/04/2017	C/B BAL UNDERCAST	1,133,549.50
15.12.16	PAYE	1,807,064.60
18/5/2017	KFS	852.75
05-05-17	KRA	870.00
18/5/2017	PS NR	1,775.60
18/5/2017	CANNON ASSU.	2,134.00
18/5/2017	PS NR	3,357.50
18/5/2017	KRA	87,437.55
05-04-17	KRA	4,086.20
18/5/2017	EMU-INYA	6,849.00
05-11-17	KRA	45,387.95
05-04-17	KRA	47,172.40
18/5/2017	HOUSING	62,625.00
24/5/2017	KRA	1,163,280.00
30/06/2017	KC SERV	200.00
30/06/2017	MIPANGO WELFARE	200.00
15/6/2017	SWA-FOREIGN AFFAIRS	400.00
30/06/2017	SWA FOREIGN	400.00
30/06/2017	NSSF	400.00
30/06/2017	INDUSTRY	430.00
30/06/2017	UFUNDI SACCO	695.00
15/6/2017	KFS PENSION	852.75
30/06/2017	KFS	852.75
30/06/2017	KRA	888.00
20/06/2017	KRA	968.40
30/06/2017	KENINDIA ASS	1,243.55
30/06/2017	KRA	1,290.00
30/06/2017	PRIVATE EQUITY CO LTD	1,336.00
30/06/2017	KRA	1,448.30
30/06/2017	KRA	1,488.00
30/06/2017	KRA	1,551.70
30/06/2017	SWA USWA	1,695.00
15/6/2017	PS NR	1,772.40
30/06/2017	FAMILY BANK	1,780.00
14/6/2017	KRA	1,836.00
30/06/2017	KRA	1,877.45
30/06/2017	SHERIA SACCO	1,995.00
30/06/2017	MOLYN CREDIT	2,308.00

20/06/2017	KENYA SECRET. ASS	2,400.00
0/06/2017	KRA	3,150.00
0/06/2017	COOP BANK	3,220.00
15/6/2017	PS NR	3,337.50
30/06/2017	PS NR	3,369.30
0/06/2017	LIBERTY LIFE	4,054.65
19/6/2017	KRA	4,304.40
0/06/2017	KRA	5,361.00
30/06/2017	KRA	5,482.75
0/06/2017	TRANSCOM SACCO	5,485.00
0/06/2017	PAN AFRICAN	5,498.95
4/6/2017	KRA	6,827.55
30/06/2017	EMU-INYA ENT	6,849.00
0/06/2017	KRA	7,758.60
0/06/2017	MAGEREZA SACCO	7,775.00
0/06/2017	MLWASA	7,862.00
14/6/2017	KRA	8,365.75
0/06/2017	UNION KCS	8,391.60
5/6/2017	KRA	395.60
0/06/2017	HARAMBEE SACCO	9,272.00
30/06/2017	KRA	9,433.20
29/06/2017	J AJOWI	10,000.00
9/06/2017	J NJIRU	10,000.00
9/06/2017	J NDEGE	10,000.00
29/06/2017	K ONYANGO	10,000.00
29/06/2017	J MUSYIMI	10,000.00
0/06/2017	D ONDOGO	10,000.00
0/06/2017	KRA	10,800.00
0/06/2017	CORPORATE INS	10,827.10
27/06/2017	J WAMALABE	11,069.10
7/06/2017	J NTHENYA	11,069.10
7/06/2017	C NJUGUNA	11,069.10
0/06/2017	HELB	11,129.90
30/06/2017	WANA ANGA	11,204.00
0/06/2017	KRA	11,405.15
9/06/2017	S TIROP	11,927.10
9/06/2017	D ONDOGO	11,927.10
29/06/2017	A KATHAMBI	11,927.10
0/06/2017	KRA	12,103.45
5/06/2017	Overcast correction	0.30
0/06/2017	KRA	13,965.50
29/06/2017	J MUTIGA	14,000.00
29/06/2017	S TIROP	14,000.00
9/06/2017	J KAROMO	14,000.00
0/06/2017	B MOLONKO	14,000.00
0/06/2017	J MAKONA	14,000.00
30/06/2017	V AGINA	14,000.00
5/6/2017	UNITAS SACCO	14,100.30
0/06/2017	UNITAS SACCO	14,117.00
0/06/2017	KRA	14,275.85
30/06/2017	BBK	14,410.00
0/06/2017	M WAMUYU	14,601.60
0/06/2017	KRA	15,258.60
0/06/2017	KRA	15,504.30
30/06/2017	KRA	15,504.30
0/06/2017	KRA	15,517.25
0/06/2017	KRA	15,517.25
0/06/2017	PLATNUM CREDIT LTD	15,522.00
30/06/2017	FAR WEST AUTO	16,280.00
0/06/2017	KRA	16,293.10
0/06/2017	KRA	16,603.45
9/06/2017	H KABUGI	16,800.00
30/06/2017	P BARASA	16,800.00
0/06/2017	G BIHEMBO	16,800.00
0/06/2017	F OLINGA	16,800.00
7/06/2017	B G KITUNDU	17,035.20
27/06/2017	A OODO	17,035.20

27/06/2017	K NGANGA	17,035.20
27/06/2017	A JACKLINE	17,035.20
27/06/2017	S JOSINA	17,035.20
27/06/2017	J AWUOR	17,035.20
27/06/2017	A NDAWIRO	17,035.20
27/06/2017	K DINDI	17,035.20
27/06/2017	Y ANYANGO	17,035.20
27/06/2017	N NKIROTE	17,035.20
27/06/2017	N DIBOGO	17,035.20
27/06/2017	M WAMUYU	17,035.20
27/06/2017	M GITAU	17,035.20
27/06/2017	L MUHANDIK	17,035.20
27/06/2017	J OTIENO	17,035.20
27/06/2017	E KERAGE	17,035.20
27/06/2017	C AIRO	17,035.20
27/06/2017	B KOMEN	17,035.20
27/06/2017	R ANYANGO	17,035.20
30/06/2017	KRA	17,056.80
30/06/2017	KRA	18,049.15
30/06/2017	KRA	18,103.45
30/06/2017	KRA	19,655.15
29/06/2017	P THUO	20,000.00
30/06/2017	F JEBII	20,000.00
30/06/2017	F JEBII	20,000.00
30/06/2017	SAUTI SACCO	20,035.00
29/06/2017	A MEMUSI	20,151.00
29/06/2017	M NGOLOMA	20,258.10
29/06/2017	M OCHIENG	20,258.10
29/06/2017	A ONG'ONGE	20,258.10
29/06/2017	J KIPSANG	21,000.00
30/06/2017	A OODO	21,000.00
30/06/2017	COOP BANK	21,258.95
30/06/2017	KRA	21,750.00
30/06/2017	WILBRO TRADING	21,780.00
30/06/2017	KRA	22,655.15
30/06/2017	KRA	22,944.00
30/06/2017	BANK OF AFRICA	22,956.30
06-07-17	KRA	23,100.00
29/06/2017	A KAVOI	23,412.00
30/06/2017	KABRO ENT	23,650.00
29/06/2017	J KIPSANG	23,824.00
14/6/2017	KRA	24,051.70
30/06/2017	MOW WELFARE	24,500.00
30/06/2017	KRA	24,568.95
29/06/2017	D WANGA	24,575.50
29/06/2017	P MWAURA	24,575.50
29/06/2017	P OCHUKA	24,575.50
29/06/2017	S WANJALA	24,575.50
30/06/2017	KRA	24,860.70
30/06/2017	KRA	25,193.30
30/06/2017	C MUSUMBU	25,200.00
30/06/2017	KRA	25,344.85
15/6/2017	KRA	25,603.45
30/06/2017	KRA	25,655.15
30/06/2017	SHIRIKA SACCO	26,085.00
30/06/2017	WILBRO TRADING	26,551.70
30/06/2017	WILBRO TRADING	27,280.00
30/06/2017	KRA	27,931.05
30/06/2017	KRA	27,982.75
30/06/2017	P BARASA	28,000.00
30/06/2017	KABRO ENT	28,448.30
29/06/2017	J NJIRU	29,400.00
30/06/2017	D MOKAYA	29,400.00
30/06/2017	I THUKU	29,900.00
30/06/2017	A KAVOI	29,900.00
29/06/2017	M JOHAR	29,950.00
30/06/2017	I THUKU	29,995.00

30/06/2017	P LABOSO	30,000.00
0/06/2017	KRA	30,000.00
0/06/2017	ARDHI SACCO	30,038.00
0/06/2017	TRANSCOM SACCO	30,087.00
30/06/2017	KRA	31,675.85
9/06/2017	N GEKE	32,400.00
9/06/2017	P THUO	33,600.00
0/06/2017	S KING'OO	33,600.00
30/06/2017	TOYOTA K LTD	34,419.55
9/06/2017	KRA	35,431.05
0/06/2017	KRA	36,413.80
9/06/2017	KRA	37,241.40
30/06/2017	P THUO	37,800.00
0/06/2017	J KIOGORA	37,800.00
0/06/2017	BRITISH ASS	37,806.65
06-07-17	FAR WEST AUTO	38,280.00
30/06/2017	HUBAAL TRAVEL	38,865.00
29/06/2017	D NAMUNANE	39,900.00
0/06/2017	M KINYANJUI	39,900.00
0/06/2017	KRA	40,140.00
0/06/2017	KRA	41,733.50
30/06/2017	P OMONDI	42,000.00
0/06/2017	KRA	42,258.60
0/06/2017	MWALIMU SACCO	42,299.95
0/06/2017	KRA	43,555.35
30/06/2017	KRA	44,015.75
0/06/2017	HAZINA SACCO	44,978.60
0/06/2017	KRA	46,381.05
0/06/2017	KRA	47,068.95
30/06/2017	UKULIMA SACCO	49,844.00
4/6/2017	KRA	50,172.40
0/06/2017	K KEMAMA	50,400.00
0/06/2017	KRA	51,375.00
15/6/2017	FOSA HARAMBEE	53,483.55
0/06/2017	HARAMBEE SACCO	53,539.15
0/06/2017	FAULU K LTD	54,183.00
0/06/2017	SHIRIKA SACCO	55,567.90
30/06/2017	L PATITA	56,000.00
30/06/2017	MAZINGIRA	57,229.00
0/06/2017	JAMII SACCO	57,725.00
0/06/2017	HFC	58,960.00
29/06/2017	A KAVOI	59,970.00
29/06/2017	E WEKESA	62,400.00
5/6/2017	WCPS	62,496.20
5/6/2017	DEPT OF HOUSING	62,625.00
0/06/2017	DEPT OF HOUSING	62,625.00
30/06/2017	F OLINGA	63,000.00
0/06/2017	E MUCHIRI	63,000.00
0/06/2017	WCPS	63,569.45
0/06/2017	KRA	63,724.15
30/06/2017	TELKOM(K) LTD	64,426.00
5/6/2017	FOSA JAMII	65,159.00
0/06/2017	KCB	65,582.00
0/06/2017	M JOHAR	66,400.00
29/06/2017	G WAMBUA	67,200.00
09/06/2017	J MAKONA	67,200.00
0/06/2017	E KIARIE	67,200.00
0/06/2017	S KING'OO	67,200.00
30/06/2017	K KEMAMA	67,200.00
0/06/2017	I THUKU	67,200.00
0/06/2017	J MUTIGA	67,200.00
0/06/2017	N MWAURA	67,200.00
30/06/2017	A KINUTHIA	67,200.00
30/06/2017	KRA	68,832.40
0/06/2017	ENERGY SACCO	68,993.00
0/06/2017	P THUO	69,000.00
0/06/2017	MWITO SACCO	71,757.50

15/6/2017	VOLUNTARY CUT	72,321.85
30/06/2017	VOLUNTARY CUT	72,321.85
29/06/2017	K NYAMBANE	75,200.00
29/06/2017	S NDOLO	75,200.00
29/06/2017	KRA	75,258.60
30/06/2017	AFYA SACCO	79,495.50
29/06/2017	J NJIRU	82,740.00
29/06/2017	K NYAMBANE	84,000.00
30/06/2017	E OSORO	84,000.00
29/06/2017	KRA	85,344.85
30/06/2017	KRA	85,344.85
29/06/2017	KRA	87,672.40
30/06/2017	KRA	87,672.40
30/06/2017	JAMII SACCO	88,676.00
30/06/2017	KRA	89,035.00
30/06/2017	KRA	89,224.15
30/06/2017	KRA	89,379.30
29/06/2017	KRA	90,517.25
30/06/2017	KRA	90,517.25
30/06/2017	KRA	91,551.70
30/06/2017	KRA	94,655.15
30/06/2017	CHRISO AUTO	98,285.00
30/06/2017	DEMLINK ENT	100,517.25
30/06/2017	M JOHAR	100,800.00
30/06/2017	ATTIC TOURS	104,250.00
29/06/2017	S MUNENE	105,000.00
29/06/2017	P KANGIRA	105,000.00
30/06/2017	KRA	106,034.50
30/06/2017	P ABUYA	106,400.00
30/06/2017	JAVAN TOURS	109,200.00
30/06/2017	EQUITY	112,768.00
30/06/2017	KRA	114,310.35
29/06/2017	S NDOLO	116,000.00
30/06/2017	KRA	123,879.30
30/06/2017	PALMER GEN	142,241.40
30/06/2017	KRA	142,241.40
29/06/2017	PAGO AIRWAYS	144,950.00
30/06/2017	PAGO AIRWAYS	149,500.00
30/06/2017	KRA	155,172.40
30/06/2017	KRA	155,172.40
30/06/2017	KRA	157,758.60
29/06/2017	MFI DOC	160,022.50
30/06/2017	KRA	170,275.85
30/06/2017	KRA	171,020.70
29/06/2017	KRA	171,424.15
30/06/2017	KENNDY N	171,520.00
30/06/2017	KRA	171,589.65
30/06/2017	KRA	171,610.35
29/06/2017	KRA	171,620.70
30/06/2017	KRA	171,620.70
30/06/2017	KRA	171,724.15
29/06/2017	KRA	172,096.55
30/06/2017	KRA	172,241.40
29/06/2017	KRA	172,437.95
30/06/2017	KRA	172,448.30
29/06/2017	KRA	172,748.30
29/06/2017	KRA	172,758.60
30/06/2017	KRA	172,758.60
30/06/2017	PRINT RITE MEDIA	172,941.80
30/06/2017	KRA	173,234.50
30/06/2017	KRA	173,317.25
30/06/2017	KRA	173,337.95
30/06/2017	KRA	173,689.50
30/06/2017	KRA	173,689.65
30/06/2017	KRA	173,689.65
29/06/2017	KRA	173,793.10
30/06/2017	KRA	173,793.10

06/2017	KRA	174,051.70
06/2017	KRA	174,268.95
06/2017	KRA	174,413.80
29/06/2017	ATTIC TOURS	174,670.00
06/2017	KRA	174,827.60
06/2017	KRA	174,837.95
06/2017	KRA	175,034.50
30/06/2017	KRA	175,034.50
30/06/2017	KRA	175,034.50
06/2017	KRA	175,065.50
06/2017	KRA	175,075.85
06/2017	KRA	175,138.95
30/06/2017	KRA	175,365.50
06/2017	KRA	175,655.15
06/2017	KRA	175,706.90
06/2017	KRA	175,706.90
30/06/2017	KRA	175,706.90
06/2017	KRA	175,717.25
06/2017	KRA	175,727.60
06/2017	KRA	175,758.60
30/06/2017	KRA	175,862.05
06/2017	KRA	175,862.05
06/2017	KRA	175,893.10
06/2017	KRA	176,068.95
29/06/2017	KRA	176,896.55
06/2017	KRA	181,034.50
06/2017	A MEMUSI	181,350.00
06/2017	ASILI SACCO	182,200.00
30/06/2017	INERTI GEN	198,000.00
30/06/2017	KRA	200,431.05
06/2017	D WANGA	202,137.00
06/2017	MESHACK SUB	202,137.00
06/2017	P NJOGU	202,854.00
30/06/2017	KRA	205,862.05
06/2017	SHUREIMA ENT	209,094.85
06/2017	STD BANK	215,639.20
06/2017	TAMBOUR TECH	221,896.55
29/06/2017	JEKIM TECH	225,196.95
06/2017	EASTERN & SOUTHERN	228,140.00
06/2017	KRA	232,758.60
06/2017	KENNDY N	240,128.00
29/06/2017	PAT IDEAL	241,336.20
06/2017	K NYAMBANE	250,000.00
06/2017	PATHAN LTD	250,000.00
06/2017	FAR WEST AUTO	256,034.50
30/06/2017	CARYNTOZE ENT	261,224.15
06/2017	NBK LTD	276,378.45
06/2017	SAL EQUIPT	279,741.40
06/2017	TELMARKS CO	284,245.70
30/06/2017	TELMARKS CO	284,245.70
06/2017	WHEEL GRAPHICS	284,482.75
06/2017	MASH PRIDE	284,482.75
06/2017	K NYAMBANE	287,978.00
30/06/2017	EASTERN & SOUTHERN	290,360.00
30/06/2017	TRICE-MA ENT	298,706.90
06/2017	HFCK	298,726.15
06/2017	JAVEN TOURS	303,300.00
06/2017	JAQUES SUPP FAIR	304,396.55
30/06/2017	GREOMAK AUTO	312,708.00
06/2017	HAZINA SACCO	315,112.75
06/2017	PAYE	319,880.85
06/2017	PAGO AIRWAYS	322,600.00
30/06/2017	CHRISO AUTO	330,900.85
06/2017	TWERA ENT	331,896.55
06/2017	KRA	340,406.90
06/2017	KRA	344,182.75
29/06/2017	BRIJOY LTD	349,984.90

30/06/2017	WILBRO TRADING	360,344.85
30/06/2017	HARAMBEE SACCO	363,722.60
29/06/2017	ZIMSMART ENT	372,572.85
30/06/2017	CHANTLIN GEN	398,750.00
29/06/2017	TECHNOHUB	407,094.85
30/06/2017	CREDIBLE SKILLS	415,344.85
30/06/2017	JAVAN TOURS	419,380.00
30/06/2017	CHELEON SER	450,431.05
30/06/2017	MONICAN INVEST.	455,779.30
30/06/2017	MANGROVE MERCH	464,655.15
30/06/2017	BRYCEN SMART INN	470,344.85
30/06/2017	M KIKWAI	487,000.00
30/06/2017	LEXXY TECH	512,068.95
30/06/2017	CHELEON SER	513,017.25
30/06/2017	PATIM GEN	550,000.00
30/06/2017	KCB	555,537.05
30/06/2017	GRAKEN GEN SUPP	580,724.15
29/06/2017	K NYAMBANE	600,000.00
30/06/2017	COOP BANK	614,327.85
29/06/2017	JAMAK OFFICE	640,086.20
29/06/2017	LESBANA	649,568.95
30/06/2017	ROBBIE GEN	667,586.20
30/06/2017	NSSF	678,600.00
29/06/2017	JEKIM TECH	682,758.60
30/06/2017	TRONIC COMM	735,900.00
30/06/2017	UNES UNIVERSITY	765,114.50
30/06/2017	G GATHAARA	766,613.95
29/06/2017	I THUKU	774,400.00
30/06/2017	MAYOTA	798,514.65
30/06/2017	EQUITY	839,754.60
15/6/2017	EQUITY BANK	844,358.10
30/06/2017	ORIVAM AGENCIES	850,318.95
30/06/2017	CHEJAH SUP	862,931.05
06-07-17	HUBAAL TRAVEL	869,210.00
30/06/2017	A ONG'ONGE	884,318.40
29/06/2017	P OCHUKA	931,000.00
30/06/2017	DEMAC SYST	941,875.00
29/06/2017	AFFIRM INN ENT	1,061,509.50
30/06/2017	BBK	1,070,913.20
29/06/2017	F JEBII	1,105,500.00
30/06/2017	ALIMBFK GEN	1,168,275.85
30/06/2017	FIVE STYLE CO.	1,261,927.60
29/06/2017	SAFARICOM LTD	1,400,000.00
30/06/2017	DEVIM SUP	1,408,189.65
30/06/2017	VAZOM ENT	1,564,655.15
29/06/2017	BLOOMING AG.	1,607,327.60
30/06/2017	WOOD PECKER ENT	1,607,327.60
30/06/2017	CROSS BORDER	1,632,308.00
30/06/2017	BRIMART AG	1,635,775.85
29/06/2017	TELMARKS CO	1,659,482.75
30/06/2017	BELTED HOLDINGS	1,659,482.75
30/06/2017	CHRISOM INV	1,678,448.30
30/06/2017	BEWARD SUP	1,735,344.85
30/06/2017	PAYE	1,740,518.15
15/6/2017	PAYE	1,799,797.10
30/06/2017	BRIMAT AG	1,943,965.50
30/06/2017	BEWARD SUP	2,095,689.65
30/06/2017	A ONG'ONGE	2,116,600.00
30/06/2017	ROBBIE GEN	2,271,120.70
29/06/2017	J MAKONA	2,385,600.00
30/06/2017	NDASHA INV	2,607,758.60
30/06/2017	VIVVY TRADERS	2,844,827.60
30/06/2017	ROSEBUNK INT	2,844,827.60
29/06/2017	A WAMBUGU	2,887,200.00
30/06/2017	WOOD PECKER ENT	2,892,241.40
30/06/2017	SEABEAT ENT	3,000,000.00
29/06/2017	FRAMMY	3,027,844.85

9/06/2017	ROSEBUNK INT	3,032,017.25
9/06/2017	JEMOS CONST	3,032,396.55
9/06/2017	LUJER SUP	3,091,379.30
29/06/2017	AL BANA CO	3,100,862.05
29/06/2017	FARENA ENT	3,101,241.40
9/06/2017	BEWAND SUP	3,114,137.95
0/06/2017	DALLO HOLDINGS	3,121,724.15
30/06/2017	FOUNTAIN GRAPHICS	3,135,379.30
29/06/2017	DEMMY LTD	3,142,775.85
0/06/2017	TAPIERA ENT	3,145,810.35
0/06/2017	SPARCLE DIGITAL	3,146,189.65
29/06/2017	SEABEAT ENT	3,146,379.30
30/06/2017	ZIYALE INV	3,146,379.30
0/06/2017	NGUMI PRODUCTS	3,146,379.30
0/06/2017	SPARCLE DIGITAL	3,148,275.85
9/06/2017	ECONOMIC CRESENT	3,154,913.80
29/06/2017	RELUD LTD	3,155,103.45
9/06/2017	ELMS AFRICA	3,157,758.60
0/06/2017	MISKY GEN	3,157,758.60
9/06/2017	VESCO COM	3,161,362.05
30/06/2017	MALTIMAX LTD	3,161,551.70
9/06/2017	CONCEPT THREE	3,166,482.75
9/06/2017	A. DECCO & DESIGN	3,167,051.70
9/06/2017	ALLEJU DECO	3,167,241.40
29/06/2017	SHALLEMAC ENT	3,167,241.40
29/06/2017	VESCO COM	3,167,241.40
0/06/2017	HADASH GEN	3,167,241.40
0/06/2017	SILEVA ENT	3,175,965.50
30/06/2017	FOURWAY VENT	3,177,482.75
30/06/2017	OVATION ENT	3,177,862.05
0/06/2017	ACERIDGE ENT	3,184,310.35
0/06/2017	GELCH ASS	3,184,310.35
0/06/2017	NAKAMU SUPPLIES	3,184,310.50
29/06/2017	ROSEBUNK INT	3,186,206.90
0/06/2017	ROSEBUNK INT	3,186,206.90
0/06/2017	OVATION ENT	3,190,948.30
9/06/2017	VESCO COM	3,194,931.05
29/06/2017	FAIR WAVE	3,195,689.65
0/06/2017	ERIJAKS GEN	3,196,448.30
0/06/2017	NOBEL NOVELTIES	3,197,586.20
0/06/2017	DAVIM SUP	3,200,431.05
29/06/2017	NAOKAT ENT	3,201,379.30
9/06/2017	FILKING TECH	3,204,793.10
0/06/2017	CHEFA ENT	3,205,172.40
0/06/2017	NGOTE GEN SERV.	3,205,362.05
29/06/2017	NAKAMU SUPPLIES	3,208,965.50
29/06/2017	TUSHBEAT E A	3,208,965.50
0/06/2017	FORDWAY VENTURE	3,208,965.50
0/06/2017	MAOW HOLDINGS	3,208,965.50
29/06/2017	KORPINA GEN SUP	3,209,534.50
30/06/2017	MAAL VENTURES	3,209,534.50
0/06/2017	MAKYAS ENT	3,209,724.15
0/06/2017	FLEXI AFRICA LTD	3,211,431.05
29/06/2017	KELLION TRADERS	3,214,655.15
30/06/2017	TURFCORE AG	3,215,034.50
0/06/2017	DAVIM SUP	3,216,362.05
0/06/2017	PEARLTEK (K)	3,220,344.85
0/06/2017	ACERIDGE ENT	3,221,293.10
30/06/2017	RELUD LTD	3,221,293.10
0/06/2017	WESTERN ENT	3,221,293.10
0/06/2017	MAAL VENTURES	3,221,482.75
0/06/2017	MAAL VENTURES	3,221,672.40
30/06/2017	MORGAN MALICK	3,222,241.40
0/06/2017	SKYWAVE AFRICA	3,224,137.95
0/06/2017	JENNTTECH SUP	3,224,137.95
0/06/2017	SANAWA ENT	3,224,137.95
30/06/2017	VESCO COM	3,224,706.90

30/06/2017	GEES INV.	3,227,931.05	
29/06/2017	SUPA SUIT SOL	3,228,879.30	
29/06/2017	BRIMAT AG	3,236,086.20	
29/06/2017	TILETHAL ENT	3,243,103.45	
30/06/2017	JENNTECH SUP	3,318,965.50	
29/06/2017	BELTED HOLDINGS	3,655,603.45	
30/06/2017	LASTRA AGE	3,674,568.95	
30/06/2017	SOLYNET	3,774,137.95	
30/06/2017	GEES INV.	4,267,241.40	
29/06/2017	WILDLIFE CLUBS	6,184,859.50	
30/06/2017	KORPINA GEN SUP	6,240,793.10	
30/06/2017	OVATION ENT	6,310,017.25	
29/06/2017	JENNTECH SUP	6,405,793.10	
29/06/2017	REKEN ENT	6,437,655.15	
30/06/2017	NATIONAL OIL	7,925,280.00	
30/06/2017	KFS	469,327,157.00	
	TOTAL	871,035,656.20	

Signed by:

Date:

REPUBLIC OF KENYA
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
REC- STATE DEPARTMENT OF NATURAL RESOURCES
F/Y 2016/2017

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

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

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	RETURNED RTGS	63,000.00	
26/05/2017	EXCHEQUER	13,000,000.00	
	Micro Africa Ltd	2,382.00	
	Micro Africa Ltd	2,382.00	
	RETURNED RTGS	1,360.00	
	RETURNED RTGS	1,360.00	
	TOTAL	13,070,484.00	

Signed by:

Date:



REPUBLIC OF KENYA
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
REC- STATE DEPARTMENT OF NATURAL RESOURCES
F/Y 2016/2017

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)

DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
04-05-17	WANA ANGA COOP	28,334.00	
	K.PIPELINE	74,913.80	
19/6/2017	TAX	206.90	
06-12-17	UNAITAS SACCO	15,232.45	
	TOTAL	118,687.15	

Signed by:

Date:



REPUBLIC OF KENYA
 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
 REC- STATE DEPARTMENT OF NATURAL RESOURCES
 F/Y 2016/2017

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30/06/2017	EXCHEQER	13,000,000.00	
30/06/2017	Hubaal Travel	1,096,800.00	
30/06/2017	PS SDNR	1,638,000.00	
30/06/2017	ACERIDGE ENTERPRISES	3,184,310.35	
30/06/2017	ACERIDGE ENTERPRISES	3,221,293.10	
30/06/2017	MORGAN MALIK	3,222,241.40	
30/06/2017	CHEJA SPPLIERS	862,931.05	
30/06/2017	DEMMY LTD	3,142,775.85	
30/06/2017	BRIJOY CO LTD	349,984.90	
30/06/2017	J NTHENYA	11,069.10	
30/06/2017	BRYCEN SMART INN	470,344.85	
30/06/2017	Overcast correction	1,133,550.00	
30/06/2017	TOTALS OVERCAST	20.00	
30/06/2017	spanworld	1,638,620.00	
30/06/2017	KRA	89,379.30	
30/06/2017	E OSORO	84,000.00	
30/06/2017	K KEMAMA	67,200.00	
30/06/2017	VAZOM ENT	1,564,655.15	
30/06/2017	KRA	85,344.85	
30/06/2017	PAYE	319,880.85	
30/06/2017	KWST INST	125,172.10	
30/06/2017	KRA	6,827.55	
30/06/2017	KRA	232,758.60	
30/06/2017	KRA	200,431.05	
30/06/2017	KRA	181,034.50	
30/06/2017	KRA	175,138.95	
30/06/2017	KRA	175,034.50	
30/06/2017	KRA	174,413.80	
30/06/2017	KRA	173,793.10	
30/06/2017	KRA	173,689.50	
30/06/2017	KRA	157,758.60	
30/06/2017	KRA	155,172.40	
30/06/2017	KRA	142,241.40	
30/06/2017	KRA	75,258.60	
30/06/2017	KRA	85,344.85	
30/06/2017	KRA	87,672.40	
30/06/2017	KRA	89,035.00	
30/06/2017	KRA	89,224.15	
30/06/2017	KRA	90,517.25	
30/06/2017	KRA	91,551.70	
30/06/2017	KRA	94,655.15	
30/06/2017	KRA	106,034.50	
30/06/2017	KRA	114,310.35	
30/06/2017	KRA	349,984.90	

30/06/2017	KRA	50,172.40	
30/06/2017	KRA	47,068.95	
30/06/2017	KRA	44,015.75	
30/06/2017	KRA	42,258.60	
30/06/2017	KRA	35,431.05	
30/06/2017	KRA	27,982.75	
	TOTAL	38,776,385.15	

Signed by:

Date: