


REPUBLIC OF KENYA

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CLERK-AT THE-TABLE:	Mairah Wangiku

THE AUDITOR-GENERAL

ON

KWS - KENYA ROADS BOARD PROJECT

**FOR THE YEAR ENDED
30 JUNE, 2020**

KENYA WILDLIFE SERVICES





Kenya Roads Board Project

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2020

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

Kenya Wildlife Services
Kenya Roads Board Project
Report and Financial Statements
For the year ended June 30, 2020

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and Registered office/physical location

Kenya Wildlife Service (KWS) was established by the Wildlife Conservation and Management Act, 1989 (now repealed and replaced by Wildlife Conservation and Management Act, 2013). The overall mandate of KWS is to conserve and manage wildlife in Kenya. Registered office is:

KWS Complex – Lang’ata Road
 P.O Box 40241 – 00100
 Nairobi

1.2 Principal Information

Project Start Date:	2008
Project End Date:	Continuous
Project Manager:	Eng. Walter Ochieng Odira
Project Sponsor:	The project sponsor is Kenya Roads Board

1.3 Project overview

The project is under the supervision of Ministry of Transport and Infrastructure. The strategic objectives of the project are to maintain, rehabilitate and develop such categories of roads within the jurisdiction of Kenya Wildlife Service (KWS) as shall be specified in the notice of designation.

1.4 Bankers

Standard Chartered Bank Limited
 Lang’ata Branch
 P.O. Box 331 – 60500
 Nairobi, Kenya

Kenya Commercial Bank Ltd
 P.O. Box 20153-00100
 Nairobi, Kenya

1.5 Auditors

Auditor General
 Anniversary Towers
 University Way
 P.O. Box 30084-00100
 Nairobi, Kenya

1.6 Roles and Responsibilities

Names	Title	Key qualification	Responsibilities
Eng. Walter Odira	Project Manager	BSC Civil Engineering, Registered Engineer, Global Executive Master in Business Administration.	Responsible for project implementation
Rebecca Kipchumba	Senior project Accountant	CPA (K) , B. Com, MBA - Finance	Responsible for accounting and Financial Reporting of the project

1.7 Funding summary

The project is continuously implemented by Kenya Wildlife Service (KWS) as a roads agency under the KRB Act. As an agency KWS is allocated 1% of roads management levy funds.

1.8 Summary of overall project performance

The Project management reports that:

- a) During the year under review management paid for road works for the prior financial year 2018/2019 that spilled over to the current financial year under audit. The work plan for FY2019/2020 was in procurement process and its implementation will be reported in FY 2020/2021.
- b) The project achieved value for money on goods and services through sourcing services competitively i.e. tendering
- c) Implementation challenges
 - i) Adverse Weather patterns experienced in all over the country which started in the month of October 2019 to March 2020, greatly affected the progress of works especially in the wet parks e.g. Ruma, Mt. Kenya, Aberdare, Mt. Kenya and Mt. Elgon.
 - ii) Some contractors especially those who were awarded the tenders reserved for special category had challenges of technical and financial capacity hence affecting, implementation of works;
 - iii) Inadequate funding i.e. the funding received could not cover the entire classified network forcing KWS to do 40% of her classified network alone. The classified network covered under the funding source is 2400Km out of the total classified network of approximately 6,500Km within Kenya Wildlife Service.
 - iv) Low staffing levels; loss of staff through resignations/retirements without replacements.
 - v) Inadequate machinery to carry out emergency works and supervision vehicles
 - vi) Late procurement due to administrative and systemic delays culminating into low absorption of funds.
- d) Way forward

Kenya Wildlife Service Management is of the view that KRB should consider giving more money say 2% or 3% in order, to effectively carry out its mandate. In addition KWS should be allowed to recruit staff to replace those who have left the service.

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Director General (Accounting Officer), Kenya Wildlife Service and the Project Manager, are responsible for preparing the project's financial statements, which give the state of affairs of the project as at the end of the accounting period. This responsibility includes: maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project; designing, implementing and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatements, whether due to fraud or error; safeguarding the assets of the Project; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

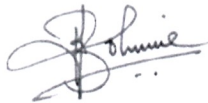
The Director General and the Project Manager accept responsibility for the project's financial statements, which have been prepared on Cash Basis method of Financial Reporting, using appropriate accounting policies in accordance with the International Public Sector Accounting Standards (IPSAS).

The Director General and Project Manager are of the opinion that the financial statements have been prepared in accordance with the Project financial reporting requirements, and give a fair view of the financial performance for the year ended 30 June 2020. The Director General and the Project Manager further confirm the completeness of the accounting records maintained for the Project which have been relied upon for the preparation of the Financial Statements as well as on the adequacy of the internal control systems.

The Director General and the Project Manager confirm that the Project has complied fully with the terms and conditions of the Financing Covenants in accordance with the applicable Government Regulations, and that the project funds received during the period ended June 30, 2020 audit were used for the eligible purposes for which they were intended and were properly accounted.

Approval of the Project Financial Statements

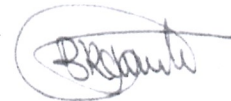
The Project Financial Statements were approved by the Director General for Kenya wildlife service and Project coordinators KRB Project on 30th September 2020 and signed by them.



.....
Director General
Brig. (Rtd) John Waweru, EBS



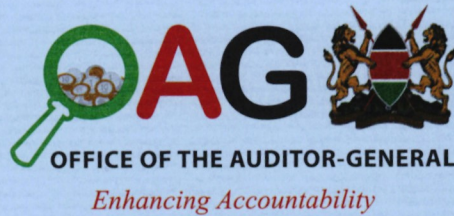
.....
Project Coordinator
Walter Ochieng



.....
Project Accountant
Rebecca Kipchumba
ICPAK Member No. 5905

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KWS - KENYA ROADS BOARD PROJECT FOR THE YEAR ENDED 30 JUNE, 2020 - KENYA WILDLIFE SERVICES

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of KWS - Kenya Roads Board Project set out on pages 1 to 12, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the KWS - Kenya Roads Board Project as at 30 June, 2020, 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 and Kenya Roads Board Act, 1999.

Basis of Opinion

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects approved budget of Kshs.669,668,404. However, total expenditure for the same period amounted to Kshs.375,839,345. resulting to under expenditure of Kshs.293,829,059. or 44% of the approved budget. Though the Management has explained that the underutilization was occasioned by the fact that contracts for the current year could not be awarded before completion of project awarded in the previous year, the reason for non-completion of previous works was not given.

Based on the approved estimates under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Delay in Completion of Works

The statement of receipts and payments for the year ended 30 June, 2020 reflects expenditure on road works amounting to Kshs.364,678,837. The expenditure relate to contracts awarded in the previous year as reflected in the 2018-2019 annual work plan. However, the planned road works for the current year of Kshs.569,668,404 were not executed as the procurement process had not been completed by the end of the financial year.

It is not clear what strategies the project management has put in place to ensure that road works are completed within the corresponding duration of approved work plans.

3.0 Pending Accounts Payables

Note 9.1 to the financial statements reflects pending accounts payable of Kshs.60,704,280 as at 30 June, 2020. Although management has stated that three payment certificates had not been received for processing as at the end of the financial year, the projects are at risk of incurring significant interest costs and penalties with the continued delay in making payments.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis of Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities

that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

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

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

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

I also provide 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED JUNE 30, 2020

	Notes	2020 Kshs	2019 Kshs	Cumulative to date Kshs
RECEIPTS				
Kenya Roads Board	8.3	984,145,834	687,633,979	4,705,298,713
Miscellaneous receipts	8.6	24,946,861	21,001,443	92,935,030
Total Receipts		1,009,092,695	708,635,422	4,798,233,743
PAYMENTS				
Non-current assets	8.10	-	-	24,476,544
Operating costs	8.8	11,160,508	6,793,972	61,281,829
Road works	8.8	364,678,837	418,294,471	3,441,359,381
Other payments/transfers	8.12	-	-	2,465,945
Total Payments		375,839,345	425,088,443	3,529,583,699
Surplus/(Deficit) for the year		633,253,350	283,546,979	1,268,650,044

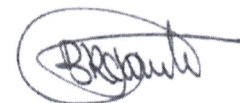
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2020 and signed by:



.....
Director General
Brig. (Rtd) John Waweru, EBS



.....
Project Coordinator
Walter Ochieng



.....
Project Accountant
Rebecca Kipchumba
ICPAK Member No. 5905

5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT JUNE 30, 2020

	Notes	2020 Kshs	2019 Kshs
Cash and Cash Equivalent	8.13	<u>1,268,650,044</u>	<u>635,396,694</u>
TOTAL FINANCIAL ASSETS		<u>1,268,650,044</u>	<u>635,396,694</u>
Represented by:			
Cash and cash equivalents brought forward	8.15	635,396,694	351,849,715
Surplus / (deficit) for the year		<u>633,253,350</u>	<u>283,546,979</u>
Net financial position		<u>1,268,650,044</u>	<u>635,396,694</u>

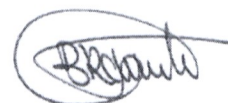
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.....
 Director General
 Date:



.....
 Project Coordinator
 Date

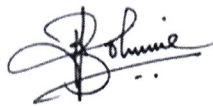


.....
 Project Accountant
 Date:
 ICPAK Member No. 5905

6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED JUNE 30, 2020

	Notes	2020 Kshs	2019 Kshs
Receipts from operating income			
Kenya Roads Board	8.3	984,145,834	687,633,979
Miscellaneous receipts	8.6	-	-
Payments from operating expenses			
Operating Costs	8.8	(11,160,508)	(6,793,972)
Road Works	8.8	(364,678,837)	(418,294,471)
Other payments/transfers	8.12	-	-
Net cash flow from operating activities		608,306,489	262,545,536
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of assets		-	-
Bank interest	8.6	24,946,861	21,001,443
Net cash flow from investing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		633,253,350	283,546,979
Cash and cash equivalent at the beginning of the year	8.13	635,396,694	351,849,715
Cash and cash equivalent at the end of the year	8.13	1,268,650,044	635,396,694

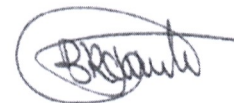
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.....
 Director General
 Date:



.....
 Project Coordinator
 Date:



.....
 Project Accountant
 Date:
 ICPAK Member No. 5905

7. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference Utilization	% of
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
KRB	598,937,500	70,730,904	669,668,404	984,145,834	(314,477,430)	147
Miscellaneous receipts	-	-	-	24,946,861	(24,946,861)	
Total Receipts	598,937,500	70,730,904	669,668,404	1,009,092,695	(339,424,291)	
Payments						
Operating costs	24,986,732	-	24,986,732	11,160,508	13,826,224	45
Road Works	573,950,768	70,730,904	644,681,672	364,678,837	280,000,835	57
	598,937,500		669,668,404	375,839,345	293,829,059	

The actual expenditure over budget utilisation was 56 %. However, these payments related to FY 2018/2019. Most budget amounts for FY 2019/2020 had not been spent by the close of the financial year. Details of amounts received is explained under note 8.3

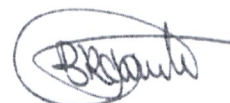
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.....
 Director General
 Date:



.....
 Project Coordinator
 Date



.....
 Project Accountant
 Date:
 ICPAK Member No. 5905

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1 Basis of Preparation

8.1.1 Statement of compliance and basis of preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board (PSASB).

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

8.1.2 Reporting entity

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

8.1.3 Reporting currency

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

8.2 Significant Accounting Policies

a) Recognition of receipts

The project recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the service.

Receipts are funds from Kenya Roads Board (KRB) and interest income. Receipts are recognised when transferred into the project bank account from KRB. Interest income is recognised once credited onto the bank account by the bank.

Donations and grants

There were no donations and grants during the audit period.

Proceeds from borrowing

There were no proceeds from borrowings during the year.

Undrawn external assistance

There was no undrawn external assistance during the year.

- **Other receipts**

There were no other receipts during the year.

- **b) Recognition of payments**

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

- **Compensation to employees**

The project is implemented by KWS staffs that are on KWS payroll hence there were no employee costs.

- **Use of goods and services**

There were no payments of goods and services during the year.

- **Interest on borrowing**

There were no borrowings during the year.

- **Acquisition of fixed assets**

There were no fixed assets acquired during the year.

- c) **In kind donations**

There were no donations in kind during the year

- d) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash at bank and short term deposits on call.

- e) **Accounts receivables**

These are imprests advanced to authorised public officers which were not surrendered at the close of the year.

- f) **Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or past years.

- g) **Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis except for accounts receivable – outstanding imprest) and for the same period as for the financial statements. The budget was approved as required by law and treasury regulations as detailed in the Government of Kenya Budget Printed Estimates.

A high level assessment of the project's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

- h) **Third party payments**

There were no third party payments during the year.

- i) **Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the project operates, Kenya Shillings (Kshs).

- j) **Comparative figures**

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

- k) **Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended 30 June 2020.

- l) There were no prior year errors corrected

8.3 Receipts from Government of Kenya

This represents funds received from Kenya Roads Board (KRB).

	2020 Kshs	2019 Kshs	Cumulative to date Kshs
KRB funds	984,145,834	687,633,979	4,705,298,713
Total	984,145,834	687,633,979	4,705,298,713

Breakdown of above receipts and actual expenditures for the respective years

Financial year	Budget	Actual receipt	Actual expenditure	Variance explanation
2018/2019	551,250,000	285,208,334	375,839,345	Kshs. 285,208,334 was received in FY 2018/2019
2019/2020	669,668,404	698,937,500	-	As below

There is a one year backlog of maintenance of roads funded by KRB occasioned by delay in procurement.

8.4 Proceeds from foreign Grant

There was no foreign grant received during the year under audit.

8.5 Loan from External Development partners

There was no loan received from external development partners.

8.6 Miscellaneous receipts

	2020 Kshs	2019 Kshs	Cumulative to date Kshs
Interest income	24,946,861	21,001,443	90,243,639
Other receipts	-	-	2,691,721
Total	24,946,861	21,001,443	92,935,360

8.7 Compensation of employees

The project is implemented by KWS staffs that are on KWS payroll hence there were no employee costs.

8.8 Purchase of goods and services

	2020	2019	cum. to date
Road works	364,678,837	418,294,471	3,441,359,381
Other operating payments	11,160,508	6,793,972	61,281,829

8.9 Social Security benefits

There was no social security benefits paid during the year

8.10–Acquisition of Non-financial assets

Kenya Wildlife Service
Kenya Roads Board Project
Financial Statements
For the financial year ended June 30, 2020

	2020	2019	Cumulative
	Kshs	Kshs	Kshs
Purchase of vehicles	-	-	23,279,981
Furniture, equipment and computers	-	-	1,196,563
Total	<u>-</u>	<u>-</u>	<u>24,476,544</u>

8.11 Transfers to other government entities

During the 12 months to June 30, 2020, there was no transfer of funds to reporting government entities.

8.12 Other grants and transfers and payments

During the 12 months to June 30, 2020, there were no other grants and transfers received.

8.13 Cash and bank balances

	2020	2019
	Kshs	Kshs
Field bank balances	70,056	70,056
Field cash in hand	0	0
Headquarters balances	1,268,579,988	635,326,637
Total	<u>1,268,650,044</u>	<u>635,396,693</u>

Kshs. 70,056 and 1,268,579,988 relates to cash balances held at the KWS Field stations bank account and headquarters bank account respectively. We have provided a detailed analysis in annex 3.

8.14 Outstanding Imprests and Advances

During the 12 months to 30th June 2020, there were no outstanding imprests.

8.15 Fund balance brought forward(Kshs)

	2020	2019
Bank accounts	1,268,650,044	635,396,693
Cash in hand	-	-
	<u>1,268,650,044</u>	<u>635,396,693</u>

8.16 Prior year adjustment

There was no prior year adjustment

9. Other important disclosures

9.1 Pending Accounts payables (construction of civil works) Annex 2A

Description	Amount

		2020	2019
1	Road works	60,704,280	51,870,760

9.2 Pending staff payables

There were no staff payables during the year.

9.3 Other Pending payables

There were no other pending payables.

Annex 1A: schedule of pending payables (construction of civil works)

	Road/park	Contract number	company	Amount	Period	Status as at 30.06.2020
1	Main Circuit Lake Nakuru D351	KWS/OT/R&F/PBC/25/2017 - 2018	Eddy's Engineering Limited	6,387,295	13.11.2018-13.5.2020	95%
2	Kinondoni – Chogoria Gate Road	KWS/OT/R&F/PBC/54/2017-2018	D.K Machere Building Contractors	3,811,957	13.11.2018-13.2.2019	80%
3	Ogongo – Prk Hqs Sidede – Mirogi Road D213	KWS/OT/R&F/58/2017-2018	Highstar International limited	2,516,836	13.11.2018-13.2.2019	75%
4	Kora park hqs-Kambi ya simba	KWS/OT/R&F/56/2017 - 2018	South Gate Investment Limited	8,128,791	13.11.2018-13.2.2019	50%
5	Oltukai - Park Bnd-C102 Rd E397	KWS/OT/R&F/46/2018-2019	Satom Enterprises	6,363,180	17.11.2019 - 28.02.2020	90%
6	Kitirwa - Signage 19/Signage 3-42-44-46-13/Signage 2-43-47	KWS/OT/R&F/47/2018-2019	Satom Enterprises	3,204,877	17.11.2019 - 28.02.2020	90%
7	Jn. D389 - Mutubio Gate - ruhuruine-kanjora Rd E580	KWS/OT/R&F/50/2018-2019	Afroplan Engineering & General Services Ltd	8,570,196	17.11.2019 - 28.02.2020	85%
8	Routine maintenance of Mitero-Wandare (E592)	KWS/OT/R&F/51/2018- 2019	Grey stone construction limited	7,769,132	17.11.2019 - 28.02.2020	95%
9	Routine maintenance of Wiga Jnct-Kamato-Nyatoto road E115	KWS/OT/R&F/57/2018- 2019	Regional consmaintor Limited	13,952,016	17.11.2019 - 28.02.2020	75%
				60,704,280		

NB: The above commitments are for FYs 2018/2019 and 2019/2020 contracts. Some contracts are performance based while others are for routine maintenance. The works were completed as per the percentages shown in the status column as at 30.06.2020. Their payment certificates had not been received for processing as at the end of the financial year.

ANNEX 2: DETAILS OF CASH BALANCES AS AT 30 JUNE 2020

Description	Balance brought forward	Amount disbursed during the year	Amount available	Expenditure	Cash and bank balance
	Kshs	Kshs	Kshs	Kshs	Kshs
Amboseli	67,271		67,271	0.00	67,271
Meru N. P	2,785		2,785	0.00	2,785
Field Total	70,056		70,056	0.00	70,056
KWS Hqs	635,326,637	1,009,092,695	1,644,419,332	375,839,345	1,268,579,988
Total	635,396,693	1,009,092,695	1,644,489,388	375,839,345	1,268,650,044

Kenya Wildlife Service
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ANNEX 3: SUMMARY OF FIXED ASSETS

ASSET TYPE	2020	2019	CUMULATIVE TO DATE
Motor Vehicles	-	-	23,279,981
Furniture & equipment	-	-	1,196,563