

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

DATE: 07 DEC 2023
Hon Omer Baya WSM
Deputy majority leader
H. Shuburo

THE AUDITOR-GENERAL

ON

SC REPORTING TOOL KIT PROJECT

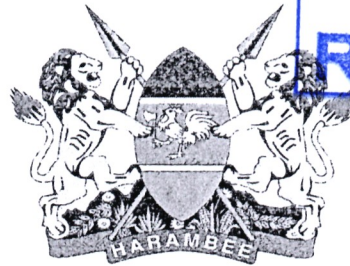
**FOR THE YEAR ENDED
30 JUNE, 2023**

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



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

24 OCT 2023



RECEIVED

PROJECT NAME: SC REPORTING TOOLKIT PROJECT

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

PROJECT GRANT/CREDIT NUMBER: S1-32GFL-00632

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

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

2. Project Information and Overall Performance

2.1 Name and registered office

Name

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

Objective

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

Address

The project headquarters offices are Upperhill, Nairobi, Nairobi County, Kenya. The address of its registered office is: 12th Floor NHIF Building, Ragati Road, Upperhill , Nairobi.

Contacts: The following are the project contacts

P.O. Box: 30126-00100

Telephone: +254-20-2730808/9

E-mail: psoffice@environment.go.ke

Website: environment.go.ke

Project information and overall performance (continued)**2.2 Project Information**

Project Start Date:	12.1.22
Project End Date:	30.6.2023
Project Manager:	Mr. Cyrus Mageria
Project Sponsor:	UNEP

2.3 Project Overview

Line Ministry/State Department of the project	State Department for Environment and Climate Change
Project number	S1-32GFL-00632
Strategic goals of the project	The strategic goals of the project are as follows: (i) Improve reporting under article 7 of the Stockholm Convention (ii) Improve reporting under article 7 of the Stockholm Convention
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Introduction of the new reporting platform (electronic reporting toolkit)
Other important background information of the project	The project aims to close the reporting gaps that are a result of the old reporting system which is complex.
Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: (i) Kenya's reporting obligation under Article 7 and 15 of the Stockholm Convention.
Project duration	The project was supposed to be implemented over a period of six months but due to delays it was extended to one year.

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

- (i) Central Bank of Kenya

2.5 Independent Auditor

The project is audited by the Office of the Auditor General

2.6 Roles and Responsibilities

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

Names	Title designation	Key qualification	Responsibilities
Eng. Festus Ng'eno	Principal Secretary	Msc Environmental & biosystem Engineering	Accounting Officer
Cyrus Mageria 0727640589	Ag. Director, Department of Multilateral Environmental Agreements (MEAs)	Masters in Natural Resource and Co- management	Project Coordinator
Francis Kihumba	National Expert	Msc. Chemistry	Project Lead Expert
Brian Kigame	Ict intern	Bsc. Information Technology	Project Ict Intern
Edward Njuguna 0710785077	Project Assistant	Bsc. Environmental Planning and Management	Project Assistant

2.7 Funding summary

The Project is for duration of one year from June 2022 to June 2023 with an approved budget of US\$ 112,000 equivalent to Kshs 14,688,552 as highlighted in the table below:

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds	Source of funds		Donor Commitment		Amount received to date – (30 th June 2023)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')		
(i) Grant								
UNEP	112,000	-	98,350	12,769,225	13,650	-		
TOTAL	112,000	-	98,350	12,769,225	13,650	-		
(ii) Counterpart funds								
Government of Kenya								
Total	112,000	-	98,350	12,769,225	13,650	-		

SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')- (B')
(i) Grant						
UNEP	98,350	12,769,225	98,350	12,293,892	-	475,332
TOTAL	98,350	12,769,225	98,350	12,293,892	-	475,332
(i) Counterpart funds						
Government of Kenya	-	-	-	-	-	-
Total	98,350	12,769,225	98,350	12,293,892	-	475,332

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

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

- ii) Physical progress based on outputs, outcomes, and impacts since project commencement,

The project achieved all the project outputs which included;

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

- iii) Indicate the absorption rate for each year since the commencement of the project.

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

- iv) List the implementation challenges and recommended next steps.

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

2.9 Summary of Project Compliance:

- i) Include significant cases of non-compliance with applicable laws and regulations eg treasury circulars on project investment management, PFM Act 2012 and Kenya vision 2030 flagship projects, and essential external financing agreements/covenants,
- ii) Include consequences suffered on account of non-compliance or likely to be suffered.
- iii) Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.

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

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

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

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

Progress on attainment of strategic development objectives

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

SC Reporting Toolkit Project
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Below we provide the progress on attaining the stated objectives:

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

4. Environmental and Sustainability reporting

1. Sustainability strategy and profile

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

2. Environmental performance

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

3. Employee welfare

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

4. Market place practice

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practices

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

c) Regulatory impact assessment

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

5. Community Engagements

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

5. Statement of Project Management responsibilities

The Principal Secretary State Department for Environment and Climate Change and the Project Coordinator for SC Reporting Toolkit project (Ag. Director MEAs) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary State Department for Environment and Climate Change and the Project Coordinator for SC Reporting Toolkit project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

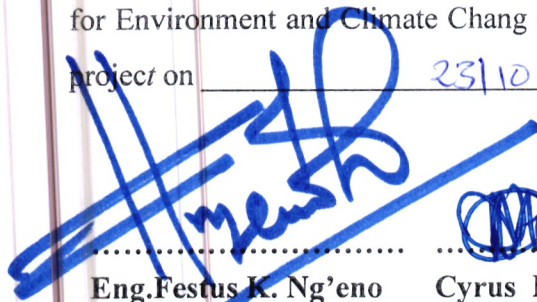
The Principal Secretary State Department for Environment and Climate Change the Project Coordinator for SC Reporting Toolkit project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The Secretary and Principal the Project Coordinator for the project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

The Principal Secretary State Department for Environment and Climate Change and the Project Coordinator for SC Reporting Toolkit project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

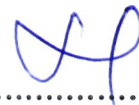
The Project financial statements were approved by the Principal Secretary State Department for Environment and Climate Change and the *Project Coordinator* for SC Reporting Toolkit project on 23/10/ 2023 and signed by:



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



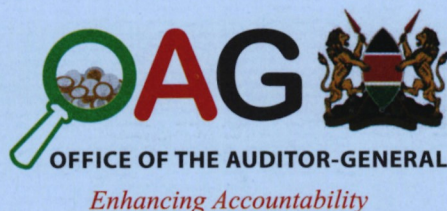
.....
Cyrus Mageria
Project Coordinator



.....
Enock Maticha
Project Accountant
ICPAK Member No: 23310

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON SC REPORTING TOOL KIT PROJECT FOR THE YEAR ENDED 30 JUNE, 2023 – MINISTRY OF ENVIRONMENT, CLIMATE CHANGE AND FORESTRY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of SC Reporting Tool Kit Project set out on pages 1 to 36, which comprise of the statement of financial assets as at

Report of the Auditor-General on SC Reporting Tool Kit Project for the year ended 30 June, 2023 – Ministry of Environment, Climate Change and Forestry

30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of SC Reporting Tool Kit Project as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No. S1-32GFL-00632 dated 7th January, 2022 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracy of Cash Balances

The statement of financial assets and as disclosed in Note 11.A to the financial statements reflects bank balance of Kshs.475,332. However, the statement of receipts and payments on proceeds from domestic and foreign grants excluded a balance of USD13,650 held in the donor special deposit account.

In the circumstances, accuracy and completeness of cash and cash equivalents balance of Kshs.475,332 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Un-supported Recruitment Process

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects expenditure of Kshs.2,157,767 on compensation of employees. Review of human resource records revealed that the positions of Technical Expert and National IT Consultant were not advertised, candidates not short listed and interviewed for the posts. In addition, an ICT intern was recruited instead of a National IT Consultant as per the financing agreement between the donor and the Ministry which required the implementing agency to recruit a National IT consultant as part of the factors for eligibility. Further, qualification of the Technical Expert and Intern could not be verified since their personal files lacked requisite documentations including national identification cards, professional and academic certificates.

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

2. Purchase of Goods and Services

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects expenditure of Kshs.10,136,126 on purchase of goods and services, however the following anomalies were observed;

2.1 In-eligible Expenditure

Included in the amount is Kshs.2,316,089 incurred by two (2) officers on foreign travel. It was however noted that the expenditure related to Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa (CHEMOBS) and Strengthen National Institutions to Enhance Minamata and the SAICM=Strategic Approach to International Chemicals Management (SAICM) projects as per the approvals for the foreign trips of 5 April, 2023.

In the circumstances, Management was in breach of the law and the expenditure of Kshs.2,316,089 was in-eligible.

2.2 Irregularities in Procurement of Laptops Computers and Data Tablets

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

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

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

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

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Bank for Reconstruction and Development, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of those records of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

03 November, 2023

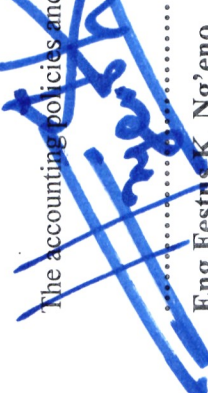
7. Statement of Receipts and Payments for the year ended 30th June 2023.

	Note	FY 2022-2023		FY 2021-22		Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		Kshs.	Kshs.	Kshs.	Kshs.					
Receipts										
Transfer from Government entities	1	-	-	-	-	-	-	-	-	-
Proceeds from domestic and foreign grants	2	12,769,225	-	12,769,225	-	-	-	-	-	12,769,225
Loan from external development partners	3									
Miscellaneous receipts	4	-	-	-	-	-	-	-	-	-
Total receipts		12,769,225		12,769,225						12,769,225
Payments										
Compensation to employees	5	2,157,767	-	2,157,767	-	-	-	-	-	2,157,767
Purchase of goods and services	6	10,136,126	-	10,136,126	-	-	-	-	-	10,136,126
Social security benefits	7	-	-	-	-	-	-	-	-	-
Acquisition of non-financial assets	8	-	-	-	-	-	-	-	-	-


SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
Transfers to other government entities	9	-	-	-	-	-	-	-
Other grants and transfers /payments	10	-	-	-	-	-	-	-
Total payments		12,293,893	-	12,293,893	-	-	-	12,293,893
Surplus/ (deficit)		475,332	-	475,332	-	-	-	-


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



Eng. Festus K. Ng'eno
Principal Secretary



Cyrus Mageria
Project Coordinator



Enock Maticha
Project Accountant
ICPAK Member No: 23310

8. Statement of Financial Assets as at 30th June 2023

Description	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	475,332	-
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		475,332	-
Imprests and Advances	12	-	-
Total Financial Assets		475,332	-
Financial Liabilities			
Third party Deposits and Retention	13	-	-
Net Assets		475,332	-
Represented By			
Fund Balance B/fwd.	14	-	-
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		475,332	-
Net Financial Position		475,332	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 23/10/2023 and signed by:

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

.....
 Cyrus Mageria
 Project Coordinator

.....
 Enock Maticha
 Project Accountant
 ICPAK Member No: 23310

9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	12,769,892	-
Miscellaneous receipts	4	-	-
Total receipts		12,769,892	-
Payments			
Compensation of employees	5	2,157,767	-
Purchase of goods and services	6	10,136,126	-
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Total Payments		12,293,892	-
Net receipts/(payments)		-	-
Adjustments during the year			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
Net cash flow from operating activities		475,332	-
Cashflow from investing activities			
Acquisition of non-financial assets	8	-	-
Net cash flows from investing activities		475,332	-
Cash flow from financing activities			

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Description	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Proceeds from foreign borrowings	3	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		475,332	-
Cash and cash equivalent at beginning of the year	11	-	-
Cash and cash equivalent at end of the year	11	475,332	-

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 23/10/ 2023 and signed by:

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

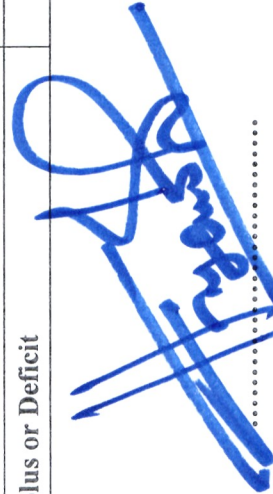
.....
Cyrus Mageria
Project Coordinator


.....
Enock Maticha
Project Accountant
ICPAK Member No: 23310


SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities						
Proceeds from domestic and foreign grants	15,800,000	-	15,800,000	12,769,225	3,030,775	80%
Proceeds from borrowings						
Miscellaneous receipts						
Total Receipts	15,800,000	-	15,800,000	12,769,225	3,030,775	80%
Payments						
Compensation to employees	2,460,000	-	2,460,000	2,157,767	302,233	88%
Purchase of goods and services	13,340,000	-	13,340,000	10,136,126	3,203,874	76%
Social security benefits						
Acquisition of non-financial assets						
Transfers to other government entities						
Other grants and transfers						
Total Payments	15,800,000	-	15,800,000	12,293,893	3,506,107	77%
Surplus or Deficit				475,332	(475,332)	


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


.....
Cyrus Mageria
Project Coordinator


.....
Enock Maticha
Project Accountant
ICPAK Member No: 23310

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

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

c) Reporting currency

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

d) Recognition of receipts

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

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

e) Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

f) In-kind donations

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

Significant Accounting Policies (Continued)

g) Cash and cash equivalents

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

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year

k) Contingent Assets

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

Significant Accounting Policies (Continued)

l) Pending bills

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

m) Budget

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

n) Third party payments

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

o) Exchange rate differences

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

Significant Accounting Policies (Continued)

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

r) Prior period adjustments

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

12. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	FY 2022-2023	FY 2021-2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through State Department of Environment and Climate Change</i>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
Total (See Annex 3)	-	-	-
<i>Other transfers from government entities</i>			
Ministry xx	-	-	-
Ministry xy	-	-	-
Project zz	-	-	-
Agency xx	-	-	-
Total	-	-	-
Appropriations-in-Aid	-	-	-
Total	-	-	-

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	FY 2022-2023						FY 2021-2022		Cumulative to date
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs			
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-	-	-	-	-
UNEP	12.12.2022		6,827,520	-	-	-	-	-	-	6,827,520
UNEP	2/6/2023		5,941,705							5,941,705
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-	-	-	-	-
Grants Received from Local Individuals and organizations	-	-	-	-	-	-	-	-	-	-
Insert name of individual or local organization	-	-	-	-	-	-	-	-	-	-
Total	-	-	12,769,225	-	-	-	-	-	-	12,769,225

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	FY 2022-2023					FY 2021-2022	
	Date received	Amount in loan currency (Insert currency)	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	Cumulative to date
Loans received from bilateral Donors (Foreign Governments)	-	-	-	-	Kshs	Kshs	Kshs
Insert name of foreign Government	-	-	-	-	-	-	-
Insert name of foreign Government	-	-	-	-	-	-	-
Loans received from Multilateral Donors (International Organizations)	-	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	FY 2022-2023			FY 2021-2022		Cumulative to-date (from inception) Kshs
	Receipts controlled by the entity in Cash Kshs	Receipts controlled by third parties Kshs	Total receipts Kshs	Total receipts Kshs	Total receipts Kshs	
Property income	-	-	-	-	-	-
Sales of goods and services	-	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-	-
Fines, penalties, and forfeitures	-	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-	-
Other receipts not classified elsewhere*	-	-	-	-	-	-
Total	-	-	-	-	-	-

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	FY 2022-2023			FY 2021-2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	
-						
Basic salaries of permanent employees	2,157,767	-	2,157,767	-	2,157,767	
Basic wages of temporary employees	-	-	-	-	-	
Personal allowances paid as part of salary	-	-	-	-	-	
Personal allowances paid as reimbursements	-	-	-	-	-	
Personal allowances provided in kind	-	-	-	-	-	
Pension and other social security contributions	-	-	-	-	-	
Compulsory national social security schemes	-	-	-	-	-	
Compulsory national health insurance schemes	-	-	-	-	-	
Social benefit schemes outside government	-	-	-	-	-	
Other personnel payments	-	-	-	-	-	
Total	2,157,767	-	2,157,767	-	2,157,767	

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

Description	FY 2022-2023			FY 2021-2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	-	-	-
Communication, supplies and services	-	-	-	-	-	-
Domestic travel and subsistence	7,033,580	-	7,033,580	-	-	7,033,580
Foreign travel and subsistence	2,316,089	-	2,316,089	-	-	2,316,089
Printing, advertising, and information supplies	180,757	-	180,757	-	-	180,757
Rentals of produced assets	-	-	-	-	-	-
Training payments	-	-	-	-	-	-
Hospitality supplies and services	605,700	-	605,700	-	-	605,700
Insurance costs	-	-	-	-	-	-
Specialized materials and services	-	-	-	-	-	-
Other operating payments	-	-	-	-	-	-
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-	-
Routine maintenance- other assets	-	-	-	-	-	-
Exchange rate losses/gains (net)	-	-	-	-	-	-
Total	10,136,126	-	10,136,126	-	-	10,136,126

Notes to the Financial Statements (Continued)

7. Social Security Benefits

Description	FY 2022-2023			FY 2021-2022	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	Kshs	Kshs	Kshs	Total Payments	Kshs
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
Total	-	-	-	-	-

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	FY 2022-2023			FY 2021-2022	Cumulative to-date
	Payments made in Cash Kshs.	Payments made by third parties Kshs.	Total payments Kshs		
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-
Construction of roads	-	-	-	-	-
Construction of civil works	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	-	-
Purchase of specialised plant, equipment and machinery	-	-	-	-	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Description	FY 2022-2023			FY 2021-2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments		
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-
Research, studies, project preparation, design & supervision	-	-	-	-	-
Rehabilitation of civil works	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
Total	-	-	-	-	-

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

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

Description	FY 2022-2023			FY 2021-2022		Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	Total payments Kshs	
Transfers to National Government entities						
Ministry ABC	-	-	-	-	-	-
Project XYZ	-	-	-	-	-	-
	-	-	-	-	-	-
Transfers to County Governments						
County ABC	-	-	-	-	-	-
County XYZ	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

Description	FY2022-2023			FY 2021-2022	Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g. schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
Total	-	-	-	-	-

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank accounts (Note 11A)	475,332	-
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
Total	475,332	-

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

11. A Bank Accounts

Project Bank Accounts

Details	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	-	-
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No1000561165]	475,332	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	475,332	-
Total bank account balances	475,332	-

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	FY 2022-2023	FY 2021-2022
	USD	USD
(i) A/c Name [A/c No.....]		
Opening balance	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	-	-
Closing balance (as per SDA bank account reconciliation attached)	-	-
(ii) A/c Name [A/c No 1000561253]	13,650	
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	-	-
Closing balance (as per SDA bank account reconciliation attached)	13,650	

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	FY 2022-2023	FY 2021-2022
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash in hand balances	-	-

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

12. Imprests and Advances

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
Total	-	-

Notes to the Financial Statements (Continued)

12A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance FY 2022-2023	Balance FY 2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Officer 1	-	-	-	-	-
Officer 2	-	-	-	-	-
Officer 3	-	-	-	-	-
Officer 4	-	-	-	-	-
Officer 5	-	-	-	-	-
Programme 1	-	-	-	-	-
Total	-	-	-	-	-

13. Deposits and Retention Monies

Description	FY 2022-2023		FY2021-2022	
	Kshs		Kshs	
Retention	-	-	-	-
Deposits	-	-	-	-
Total	-	-	-	-
Ageing analysis:	FY 2022-2023	% of the Total	FY2021-2022	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

14. Fund Balance Brought Forward

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank accounts	475,332	-
Cash in hand		-
Cash equivalents (short-term deposits)		-
Outstanding imprests and advances		-
Deposits and retention		-
Total	475,332	-

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f FY2021-2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

16. Changes in Imprests and Advances

Description	FY 2022-2023	FY2021-2022
	Kshs	Kshs
Opening Receivables as at 1 st July 2022	-	-
Closing account receivables as at 30 th June 2023	-	-
Change in Imprests and advances	-	-

17. Changes in Accounts Deposits and Retention

Description	FY 2022-2023	FY2021-2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2022	-	-
Closing accounts payables as at 30 th June 2023	-	-
Changes in deposit and retention	-	-

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures

1. Pending Accounts Payable (See Annex 4a)

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

2. Pending Staff Payables (See Annex 4b)

	Balance b/f from 2021/202 2	Additions for the year	Paid during the year	Balance c/f for FY 2022-2023
Description	-	-	-	-
Middle management	-	-	-	-
Contracted employees	-	-	-	238,817
1.Francis Kihumba				63,416
2.Brian Kigame				
Total	-	-	-	302,233

3. Other Pending Payables (See Annex 4c)

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

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures (Continued)

4. External Assistance

	FY 2022-2023	FY2021-2022
Description	Kshs	Kshs
External assistance received as grants	12,769,225	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	12,769,225	-

a). External assistance relating loans and grants

	FY 2022-2023	FY2021-2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	12,769,225	-
Total	12,769,225	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2022-2023	FY2021-2022
Description		USD	USD
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		13,650	-
Total		13,650	-

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures (Continued)

c) Classes of providers of external assistance

	FY 2022-2023	FY2021-2022
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d. Non-monetary external assistance

	FY2022-2023	FY2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

Other Important Disclosures (Continued)

e Purpose and use of external assistance

Payments made by third parties	FY2022-2023	FY2021-2022
Description	Kshs	Kshs
Compensation to employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government entities	-	-
Other grants and transfers	-	-
Social Security benefits	-	-
Acquisition of assets	-	-
Finance Costs including loan interest	-	-
Repayment of principal on domestic and foreign borrowing	-	-
Other payments	-	-
Total	-	-

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

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

	FY2022-2023	FY 2021-2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures (Continued)

5. Payments By Third Party on Behalf of The Project

5.1 Classification by Source

	FY2022-2023	FY2021-2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

Payments made by third parties	FY2022-2023	FY2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures (Continued)

6. Related Party Disclosures

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

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

Related party transactions:

	FY2022-2023	FY2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the program manager/ director	-	-
Key Management Compensation others (specify)	-	-
Total Compensation to Key Management	-	-
Transfers to related parties		
Transfers to other government entities	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the Ministry/ department	-	-
Payments made on behalf of the project by other govt. entities	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-


7. Contingent Liabilities


Contingent liabilities	FY2022/2023	FY2021/2022
	Kshs	Kshs
Court case xxx against the project	-	-
Bank guarantees in favour of other govt. entities	-	-
Contingent liabilities arising from PPPs/ donor agreements	-	-
Total	-	-

13. Annexes

Annex 1: Prior Year Auditor-General’s Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	There were no material issues noted during the audit of the financial statements of the project for 2022/2023 financial year because it is a new project.	N/A	N/A	N/A


.....
Festus K. Ngeno
Principal Secretary


.....
Cyrus Mageria
Project Coordinator

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

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

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Receipts	a	b	c=a-b	d=b/a %	
Transfer from Government entities					
Proceeds from domestic and foreign grants	15,800,000	12,769,225	3,03,775	80%	Late Disbursement of funds
Proceeds from borrowings	-	-	-	-	
Miscellaneous receipts	-	-	-	-	
Total Receipts	15,800,000	12,769,225	3,03,775	80%	
Payments	-	-	-	-	
Compensation of employees	2,460,000	2,157,767	302,233	88%	Late Disbursement of funds
Purchase of goods and services	13,340,000	10,136,126	3,203,874	80%	Late Disbursement of funds
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	-	-	-	-	
Transfers to other government entities	-	-	-	-	

**SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023**

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Other grants and transfers	-	-	-	-	
Total payments	15,800,000	12,293,893	3,506,107	77%	Late Disbursement of funds

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 3: Reconciliation of inter-entity transfers

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

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

Sign 

Sign 
 Head of Accounting Unit
 State Department of Environment and Climate Change

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Annex 4a: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance FY2022/2023	Outstanding Balance FY2021/2022	Comments
		a	b	c=a-b		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

Annex 4b: Analysis of Pending: Staff Bills

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY2022/2023	Outstanding Balance FY2021/2022	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5. Francis Kihumba	S	1 ST DECEMBER, 2022	1,980,000	1,741,183	238,817		TO BE PAID IN FY 2023/2024
6. Brian Kigame	L		480,000	414,583	63,416		
Sub-Total							
Others (specify)							
5.							
6.							
Sub-Total							
Grand Total			2,467,680	2,157,766	302,233		

SC Reporting Toolkit Project
 Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 4c: Analysis of other Pending Payables

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY2022/2023	Outstanding Balance FY2021/2022	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022/23	Donations in form of assets (KShs) 2022/23	* Purchases/ Additions in the Year (KShs) 2022/23	** Disposals in the Year (KShs) 2022/23	Transfers in/(out) Kshs 2022/23	Closing Cost (KShs) 2023
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,						
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
Total						

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Annex 6: Contingent Liabilities Register

	Nature of contingent liability	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

SC Reporting Toolkit Project

Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 7: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarterly Expenditures				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

*SC Reporting Toolkit Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

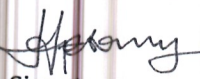
Annex 8: Reporting Disaster Management Expenditure


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

Annex 9: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2023
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance

STATE DEPARTMENT OF ENVIRONMENT AND FORESTRY			
SC TOOLKIT PROJECT			
TRIAL BALANCE FOR FOR YEAR ENDED 30TH JUNE 2023			
		AMOUNT	
S/NO	PARTICULARS	DR	CR
1	Balance Brought forward		
2	Grants received		12,769,225.00
3	DSA (local)	7,033,580.00	
4	DSA(Foreign)	2,316,089.00	
5	Salaries	2,157,766.70	
6	Conference	605,700.00	
7	Advertising	180,757.00	
8	balance c/d	475,332.30	
		12,769,225.00	12,769,225.00

Signature:  designation: *AKG* Date: 30/06/2023

prepared b by:	Eunice Mbithe
Signature :	
Date :	30/06/2023

REPUBLIC OF KENYA

Date: ...27TH JULY, 2023

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY (TOOLKIT 1108) A/c 1000561165 as at the close of business on 30th June, 2023

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

RODNEY OMARI	ASSITANT SECRETARY	-	CHAIRMAN
MARY RAGEN	PRINCIPAL ACCOUNTANT	-	MEMBER
ANTONY RUTTO	ECONOMIST	-	MEMBER

Assembled at the CASH OFFICE- MINISTRY HQs

At10 a.m. (time) on the 27TH JULY 2023

and the following cash was produced

Notes	NIL
Silver	NIL
Copper	NIL
Cheques (as per details on reverse)	NIL
	<hr/> NIL

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

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

The Cash Book reflected the following balances as at the close of business on the30TH JUNE, 2023

Cash on hand	Sh: NIL
Bank balance	Sh: 16,404.30
	<hr/> 16,404.30

The Bank Certificate of Balance showed a sum of Sh... SIXTEEN THOUSAND, FOUR HUNDRED AND FOUR AND THIRTY CENTS ONLY (Sh. 16,404...cts 30.....)

Standing to the credit of the account on 30th June, 2023.

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

: RODNEY OMARI
 : MARY RAGEN
 : ANTONY RUTTO

Date: 27TH JULY, 2023

MEMBERS OF THE BOARD

		REPUBLIC OF KENYA	F.O 30
		MINISTRY OF ENVIRONMENT AND FORESTRY	
		TOOLKIT-1108 (ME&F) 2022/2023	
		Account number : 1000561165	
		BANK RECONCILIATION STATEMENT AS AT 30.06.2023	
			Kshs.
Balance as per bank certificate			16,404.30
Less			
1. Payments in cashbook not yet recorded in bank statement			5,482,777.00
2. Receipts in bank statement not yet recorded in cashbook			-
Add			
3. Payments in bank statement not yet recorded in casbook			-
4. Receipts in cashbook not yet recorded in bank statement.			5,941,705.00
Balance as per the cashbook.....			475,332.30
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct			
Signature: <i>[Handwritten Signature]</i>		Designation: <i>DAG</i>	Date: <i>15/07/23</i>
(All schedules are attached herewith)			
Prepared by: <i>Emilee Mbithe</i>		Signature: <i>[Handwritten Signature]</i>	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C TOOLKIT-1108 (ME&F) 2022/2023			
Account number : 1000561165			
BANK RECONCILIATION STATEMENT AS AT 30.06.2023			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
15/6/2023	Justus Kiprono	8,820.00	
15/6/2023	Renson Miriti	8,820.00	
15/6/2023	Edward Njuguna	15,680.00	
15/6/2023	Faith Nyakobi	15,680.00	
15/6/2023	William Melau	19,600.00	
15/6/2023	Francis Kihumba	19,600.00	
15/6/2023	Faith Chirchir	19,600.00	
15/6/2023	Brian Kigame	20,000.00	
15/6/2023	Cyrus Mageria	23,520.00	
15/6/2023	Lucy kaari	24,500.00	
15/6/2023	Elvis Oteki	24,500.00	
15/6/2023	Esther wambugu	24,500.00	
15/6/2023	Renson Miriti	24,500.00	
15/6/2023	Samuel koigi	24,500.00	
15/6/2023	Meshak Odhiambo	24,500.00	
15/6/2023	john kamau	42,000.00	
15/6/2023	Edward Njuguna	42,000.00	
15/6/2023	James Thonjo	42,000.00	
15/6/2023	Antony wainaina	52,500.00	
15/6/2023	Faith Chirchir	52,500.00	
15/6/2023	vincent madadi	52,500.00	
15/6/2023	francis kihumba	52,500.00	
15/6/2023	leornard tampush	52,500.00	
15/6/2023	benson ngigi	52,500.00	
15/6/2023	albert nyagechi	52,500.00	
15/6/2023	Fred Isaboke	52,500.00	
15/6/2023	William Melau	52,500.00	
15/6/2023	benedict Makali	52,500.00	
15/6/2023	fred onyango	52,500.00	
15/6/2023	alice mutten	52,500.00	
15/6/2023	jane kisukutia	52,500.00	
15/6/2023	francis otara	52,500.00	
15/6/2023	catherine njambi	52,500.00	
15/6/2023	Lucy Nga'nga	52,500.00	
15/6/2023	Transfer of funds to development	2,240,000.00	
15/6/2023	Elvis Oteki	31,500.00	
15/6/2023	joyce mudola	31,500.00	
15/6/2023	Esther wambugu	31,500.00	
15/6/2023	Joyce Njeri	31,500.00	
15/6/2023	Simon Kangoyo	31,500.00	
15/6/2023	Joshua Karanja	31,500.00	
15/6/2023	Rechal Malela	31,500.00	
15/6/2023	Anne Mwaniki	56,000.00	
15/6/2023	Faith Nyakobi	62,000.00	
15/6/2023	Cyrus mageria	63,000.00	
15/6/2023	Peninah Njuguna	70,000.00	

15/6/2023	Lewis Suke	70,000.00	
15/6/2023	Rechal Malela	77,000.00	
15/6/2023	John Elungata	84,000.00	
15/6/2023	Cyrus mageria	84,000.00	
15/6/2023	brian kigame	16,000.00	
15/6/2023	elijah bebora	19,600.00	
15/6/2023	edwin njiru	19,600.00	
15/6/2023	Rechal Malela	25,200.00	
15/6/2023	Edward Njuguna	44,800.00	
15/6/2023	Paul Wangai	44,800.00	
15/6/2023	Eunice Mbithe	44,800.00	
15/6/2023	agnes kisunga	44,800.00	
15/6/2023	Faith Nyakobi	44,800.00	
15/6/2023	Peninah Njuguna	56,000.00	
15/6/2023	francis kihumba	56,000.00	
15/6/2023	shadrack maweu	56,000.00	
15/6/2023	William Melau	56,000.00	
15/6/2023	Cyrus mageria	67,200.00	
15/6/2023	Francis Kihumba	238,416.65	
15/6/2023	brian kigame	63,416.65	
15/6/2023	brian kigame	5600	
15/6/2023	NSSF	200	
15/6/2023	NSSF	200	
15/6/2023	State Dep.communication	180,757.00	
15/6/2023	Payee	91,383.35	
15/6/2023	Payee	16,383.35	
	TOTAL	5,482,777.00	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C TOOLKIT-1108 (ME&F) 2022/2023			
Account number : 1000561165			
BANK RECONCILIATION STATEMENT AS AT 30.06.2023			
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C TOOLKIT-1108(ME&F) 2022/2023			
Account number : 1000561165			
BANK RECONCILIATION STATEMENT AS AT 30.06.2023			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C TOOLKIT-1108 (ME&F) 2022/2023			
Account number : 1000561165			
BANK RECONCILIATION STATEMENT AS AT 30.06.2023			
RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT(SCHEDULE 4)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
2/6/2023	Exchequer	5,941,705.00	
	TOTAL	5,941,705.00	

INTERGRATED SC TOOLKIT TO IMPROVE TRANSMISSION OF INFORMATION
UNDER ARTICLE 07 AND 15 GEF ID 9884
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023
PART B: ACCOUNT RECONCILIATION

Credit No. UNEP NO. GEF/9884

Bank Account No. 1000562153 CENTRAL BANK OF KENYA

	NOTES	AMOUNT	AMOUNT
		USD	USD
1	Amount advanced by UNEP		56,000.00
	Amount of advanced B/F		56,000.00
	Less:		
2	Total amount recovered by UNEP		-
3	Outstanding amount to be documented		112,000.00
	Represented by:		
4	Ending Special Account Balance as at 30 June 2023		13,650.00
5	Amounts claimed but not credited as at 30th June 2023		-
6	Amounts withdrawn and not claimed		98,350.00
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2023		112,000.00

Discrepancy between total appearing on line 3 and 9 - None

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by UNEP and provide reasons for not claiming the expenditures

[Signature]
AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 24 08 2023

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2023
Account No.	1000562153
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	UNEP INTEG. SC TOOLKIT TO IMPROVE
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account	56,000.00
---	-----------

Add:

Total Amount deposited by World Bank	56,000.00
--------------------------------------	-----------

Total Interest earnings if deposited in account	
---	--

Total amount refunded to cover ineligible expenditure	
---	--

Deduct:

Total amount withdrawn	98,350.00
------------------------	-----------

Total service charges if not included above in amount withdrawn	
---	--

Ending balance on 30th June, 2023	13,650.00
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**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

24.07.2023

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

24.08.2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 19/07/2023
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O. BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2022 To

Run Time: 13:55:17

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000562153

ACCOUNT TITLE : UNEP INTEG. SC TOOLKIT TO IMPROVE
 30/06/2023

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :			56,000.00	
	Value Date	Refernce.No	Details	Debit	Credit
1	18/11/2022	FT22322P9HJJ	PA 129558	-56,000.00	0.00
2	06/03/2023	FT23065PQJQF		0.00	33,600.00
3	09/06/2023	FT23160MZN8J		0.00	22,400.00
4	23/06/2023	FT23174XK9F8	PA131570	-42,350.00	0.00

CLOSING BALANCE : 13650

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM [More Options](#) [Clear Selection](#)

- Account equals v 1000562153
- Statement From equals v 20220701
- Statement To equals v 20230630

TAM.E.STMT.OF.ACCT.EPRM

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

STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION

FOR THE YEAR ENDED 30 JUNE 2022

PART B: ACCOUNT RECONCILIATION

Credit No. UNEP NO. GEF/9884

Bank Account No. 1000562153 CENTRAL BANK OF KENYA

	NOTES	AMOUNT	AMOUNT
		USD	USD
1	Amount advanced by UNEP		56,000.00
	Amount advanced YR 2022		-
	Less:		
2	Total amount recovered by UNEP		-
3	Outstanding amount to be documented		56,000.00
	Represented by:		
4	Ending Special Account Balance as at 30 June 2022		56,000.00
5	Amounts claimed but not credited as at 30th June 2022		-
6	Amounts withdrawn and not claimed		-
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2022		56,000.00

Discrepancy between total appearing on line 3 and 9 - None

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refund ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by UNEP and provide reasons for not claiming the expenditures

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE:

