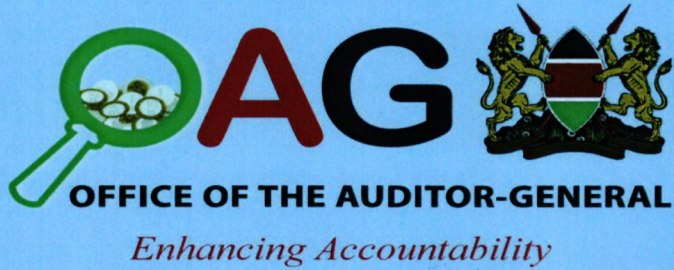


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**REPORT**

THE NATIONAL ASSEMBLY PAPER NO. 110	
DATE: 17 FEB 2022	DAY: Thurs
TABLED BY:	LOM
CLERK-AT THE TABLE:	C-Ndimu

**THE AUDITOR-GENERAL**

**ON**

**INTEGRATED HEALTH & ENVIRONMENT  
OBSERVATORIES AND LEGAL AND  
INSTITUTIONAL STRENGTHENING FOR THE  
SOUND MANAGEMENT OF CHEMICALS IN AFRICA  
(NO. AFR/CHEMOBS PROJECT/C/07-2017)**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**MINISTRY OF ENVIRONMENT AND FORESTRY**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30034 - 00100, NAIROBI  
**REGISTRY**

3 DEC 2021

**RECEIVED**

**Project Name: Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of chemicals in Africa (Africa ChemObs)**

**Implementing Entity: Ministry of Environment and Forestry (MEF)**

**Project Grant/Credit Number: AFR/CHEMOBS PROJECT/C/07-2017**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

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## 1. PROJECT INFORMATION AND OVERALL PERFORMANCE

### 1.1 Name and registered office

**Name:** Project Name: Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of chemicals in Africa (Africa ChemObs)

**Objective:** The overall objective of the project is to contribute to improved health and environment protection through strengthening national and regional institutions, developing country owned plans of actions and implementing priority chemicals and waste related interventions. The project will specifically develop a prototype of national integrated health and environment observatory, including a core set of indicators enabling data aggregation, to provide timely and evidence-based information to predict, prevent and reduce chemical risks to human health and the environment.

**Address:** The project headquarters offices are at Nairobi, Kenya.

The address of its registered office is:

Ministry of Environment and Forestry,  
NHIF Building, 12<sup>th</sup> Floor, Ragati Road,  
P.O Box 30126-00100,  
Nairobi, Kenya

The project does not have any other offices/branches.

**Contacts:** The following are the project contacts

Telephone: +254-(0) 202730808/9  
E-mail: [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)  
Website: [www.environment.go.ke](http://www.environment.go.ke)

### 1.2 Project Information

Project Start Date:	The project start date is 17 <sup>th</sup> April, 2018
Project End Date:	The project end date is 31 <sup>st</sup> December 2022
Project Manager:	Mr. Cyrus Mageria
Project Sponsor:	Global Environment Fund

### 1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Environment and Forestry.
Project number	File no. 2015-39790
Strategic goals of the project	<p>The overall objective of the project is to contribute to improved health and environment protection through strengthening national and regional institutions, developing country owned plans of actions and implementing priority chemicals and waste related interventions.</p> <p>Component 1 is focused on strengthening capacity of selected existing relevant national government departments and institutions to monitor pollution, prioritize areas for intervention as well as plan and implement solutions through active involvement of local communities.</p> <p>Component 2 is focused on the development of broad-based action plans to promote sound chemicals management and reduce negative impacts on health and the environment.</p> <p>Component 3 focuses on the support to reduce risks from chemicals and wastes identified as posing specific risks to public health and environment.</p>
Achievement of strategic goals	The project aims to strengthen the capacity of national institutions to ensure that human health and the environment are protected from chemical risks.
Other important background information of the project	The project did not start as expected during 2018/2019 financial year (F/Y) but begun in 2019/2020 F/Y.
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ol style="list-style-type: none"> <li>1. Identification and prioritization of major chemicals, waste and pollution problems requiring action</li> <li>2. Establishment of key progress indicators to measure improvements in sound chemicals management</li> <li>3. Identification and assessment of institutional, legal and capacity building needs</li> <li>4. Establishment of an integrated data collection, monitoring and surveillance, and inter-sectoral coordination mechanism</li> <li>5. Informing the community health risks of chemicals exposure</li> </ol>
Project duration	The project was scheduled to start in July 2018 and end in July 2022.

However, there was a delay in starting project implementation.

#### 1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya

#### 1.5 Auditors

The project is audited by the Office of the Auditor General (OAG).

#### 1.6 Roles and Responsibilities

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

Names	Title designation	Key qualification	Responsibilities
Dr. Chris Kiptoo	Principal Secretary	Doctorate in International Macro-Economics - Finance Specialization	Accounting Officer
Mr. Cyrus Mageria (Tel: 0727640589)	Ag Director MEAs	Masters in Natural Resource and Co-management	Overall co-ordination of the project
Edward Njuguna (Tel: 0710 785 077)	Project Officer	BSc. Environmental Planning and Management	Project Assistant

#### 1.7 Funding summary

The Project is for duration of 5 years from 2018 to 2022 with an approved budget of USD 266,666.7 equivalent to approximately Kshs 28 Million as highlighted in the table below. In addition, up to USD 237,500 will be available to Kenya in the second half of the project to implement situation specific interventions and policy measures.

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30. 06. 2021)		Undrawn balance to date	
	<i>Donor currency USD</i>	<i>KShs</i>	<i>Donor currency USD</i>	<i>KShs</i>	<i>Donor currency USD</i>	<i>KShs</i>
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
GEF	USD 266,667	28,498,702	USD 49,000	5,236,630	USD 217,667	23,262,072
	266,667	28,498,702	49,000	5,236,630	217,667	23,262,072
(ii) Counterpart funds						
Government of Kenya 10% of Donor (Contribution in kind)	\$1,050,000	112,213,500	\$112,000	11,969,440	\$938,000	100,244,060
<b>Total</b>	<b>\$1,316,667</b>	<b>140,712,202</b>	<b>\$161,000</b>	<b>17,206,070</b>	<b>\$1,155,667</b>	<b>123,506,132</b>

**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**B. Application of Funds**

Application of funds	Amount received to date -- (30 <sup>th</sup> June 2021)		Cumulative Amount paid to date -- (30 <sup>th</sup> June 2021)	Unutilised balance to date (30. 06. 2021)	
	Donor currency (A)	Kshs (A')		Donor currency (A)-(B)	Kshs (A')-(B')
<b>(i) Grant</b>					
GEF	\$49,000	5,236,630	778,400	\$41,716	4,458,230
<b>(i) Counterpart funds</b>					
Government of Kenya (Contribution in kind)	\$112,000	11,969,440	11,969,440	-	-
<b>Total</b>	<b>\$161,000</b>	<b>17,206,070</b>	<b>12,747,440</b>	<b>\$41,716</b>	<b>4,458,230</b>

### **1.8 Summary of Overall Project Performance:**

1. Budget performance against actual amounts for current period and for cumulative to-date,
  - The project has not performed as expected. There was delay in starting up the project emanating from the opening of relevant accounts both operational and deposit accounts. The project recruited a project assistant in March 2020 just before the corona pandemic paralysed most operations. However, the project is now back on course and donor confidence is restored. Physical progress based on outputs, outcomes and impacts since project commencement,
    - The consultancy work that was required to establish the chemicals situation in Kenya has been done and the reports validated by stakeholders in June 2021.
    - A well constituted Project steering committee is established. The committee held their first meeting in August 2021 to deliberate of the key output of the project and how to accelerate the achievement of project deliverables.
2. Comment on value-for-money achievements,
  - The achievements of the project in comparison to the amount of money disbursed show there is value for money.
3. List the implementation challenges and recommended way forward.

#### **Challenges:**

- The main challenge was opening of the project Special Deposit Account and Operation Account which has now been solved.

### **1.9 Summary of Project Compliance:**

Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.

- There is no case of non-compliance.

## 2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

### Introduction

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

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

The overall objective of the project is to contribute to improved health and environment protection through strengthening national and regional institutions, developing country owned plans of actions and implementing priority chemicals and waste related interventions.

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

- a) Strengthen the capacity of selected existing relevant national government departments and institution to monitor pollution, prioritize areas for intervention as well as plan and implement solutions through active involvement of local communities.
- b) Develop broad based action plans to promote sound chemicals management and reduce negative impacts on health and the environment.
- c) Support local communities to reduce risks from chemicals and wastes identified as posing specific risks to public health and environment.

### 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-bund (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
<b>Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of chemicals in Africa (Africa</b>	Strengthen the capacity of selected existing relevant national government departments and institution to monitor pollution, prioritize areas for intervention as well as plan and	Institutional and technical barriers preventing adequate management of harmful chemicals and wastes reduced and sound data available to the	Major chemicals waste and pollution problems requiring action are identified and prioritized.  Key progress indicators established to	Major chemicals waste and pollution problems requiring action have been identified and prioritized.  Key progress indicators to measure improvements in sound chemicals management are under development.

*ChemObs Project  
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For the period ended June 30, 2021*

ChemObs)	implement solutions through active involvement of local communities	established national Chemicals Observatories	measure improvements in sound chemicals management.  Capacity development plan for institutional/legal and capacity building needs assessed.	Capacity development plan for legal and capacity building needs is 50% done.
	Development of broad-based action plans to promote sound chemicals management and reduce impacts on health and environment	Sound management of chemicals mainstreamed into the decision-making processes and national planning and national implementation of chemicals related MEAs and voluntary instruments advanced.	Identification of populations that are particularly exposed to chemicals  Benefits and cost of inaction to mitigate risks and specific interventions are identified and compared to the estimated costs of inaction.  Development of plans of actions and business case for investment and integrated into national development plans.	Populations that are particularly exposed to chemicals identified  Benefits and cost of inaction to mitigate risks and specific interventions have been identified and compared to the estimated costs of inaction.  Plans of actions and business case for investment developed. Plans of actions are yet to be integrated into national development plans.
	Implementation of national action plans	Kenya is able to implement actions from national action plans and monitor changes in exposure to chemicals and	Training of key stakeholders to strengthen capacity for on the ground action to mitigate health risks.	Activities under this component are yet to be implemented and are still at the planning phase.

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

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		wastes	Communities informed about the health risks of chemicals exposure  Implementation of situation specific interventions and policy measures	
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### **3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Two-to-three pages

Two-to-three pages

This project seeks improved health and environment protection through strengthening national and regional institutions, developing country owned plans of actions and implementing priority chemicals and waste related interventions

#### **1. Sustainability strategy and profile –**

The project is integrated health and environment observatory in provisioning of timely and evidence based information to predict, prevent and reduce chemicals risk to human health and the environment.

#### **2. Environmental performance**

The project establishes an integrated health and environmental monitoring and surveillance system; reducing risks posed by chemicals and raising community awareness and improved understanding of the link between health and environment issues

#### **3. Employee welfare**

The project will capacity building staff, support identification of causal pathways, risk ranking and priority settings, thereby improving health and environment

#### **4. Market place practices-**

The project embraces and promote public private participation in sound chemical through development of guidance policy and environmentally friendly technologies and observatory systems.

#### **5. Community Engagements-**

The government has been working very closely with the Kenya Association of Manufacturers on the issues of chemicals and waste, specifically on production and safety. The project will focus on implementing the gender mainstreaming in accordance to the provisions of the chemicals and wastes MEAs. The project will mainstream gender by involving women in project implementation both at the National and community levels. This will be achieved by: -

1. Giving consideration to women during implementation of the project.
2. Considering women experts in the development and management of the database
3. Involving all stakeholder in data collection and dissemination

Kenya like many African countries has continued to see a sharp increase in the use of chemicals especially in the industrial and agricultural sectors. This increased use of chemicals has also led to increase exposure to chemical risks that have resulted to health problems and environmental contamination. The ChemObs project was therefore developed to contribute to improved health and environment protection through strengthening national and regional institutions. The project has identified key populations that are highly exposed to chemical risks and will implement remediation measures to reduce this contamination.

The ChemObs project will hold community information sessions to create awareness on risks of chemicals exposure and the necessary mitigation measures that are required to reduce the risks.

#### 4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Environment and Forestry and the *Project Coordinator* for *African Chemobs Project* 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 period ended on *June 30<sup>th</sup>, 2021*. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The *Principal Secretary* for the Ministry of Environment and Forestry and the *Project Coordinator* for *African Chemobs 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* for the Ministry of Environment and Forestry and the *Project Coordinator* for *African Chemobs 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 period ended *June 30<sup>th</sup>, 2021*, and of the Project's financial position as at that date. The *Principal Secretary* for Environment and Forestry and the *Project Coordinator* for *African Chemobs 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.

The *Principal Secretary* for the Ministry of Environment and Forestry and the *Project Coordinator* for *African Chemobs 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/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Environment and Forestry and the *Project Coordinator* for *African Chemobs Project* on 29/10 2021 and signed by them.



Principal Secretary

Name *Dr. Anas Kiptoo*



Project Coordinator

Name *CYRUS MAGERIA*



Project Accountant:

Name: *ENOCK MATICHA*

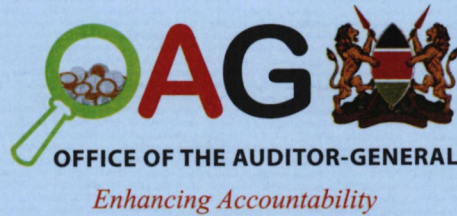
ICPAK Member Number

*23310*

**5. REPORT OF THE INDEPENDENT AUDITORS ON THE AFRICA CHEMOBS PROJECT**

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON INTEGRATED HEALTH & ENVIRONMENT OBSERVATORIES AND LEGAL AND INSTITUTIONAL STRENGTHENING FOR THE SOUND MANAGEMENT OF CHEMICALS IN AFRICA (NO. AFR/CHEMOBS PROJECT/C/07-2017) FOR THE YEAR ENDED 30 JUNE, 2021- MINISTRY OF ENVIRONMENT AND FORESTRY**

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### 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, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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 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

### Opinion

I have audited the accompanying financial statements of Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa set out on pages 1 to 35 which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the 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, the financial statements present fairly, in all material respects, the financial position of Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa as at 30 June, 2021, 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 Grant Agreement between African Institute (AI) and the Government of Kenya (GOK) signed on 22 December, 2020 and the Memorandum of Understanding for project cooperation signed on 17 April, 2018 and the Public Finance Management Act, 2012.

### Basis of Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa 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.

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

### **Conclusion**

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

In preparing the financial statements, Management is responsible for assessing the 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 cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and 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 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

07 December, 2021

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

	Note	2020/2021		2019/2020		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity KShs	Payments made by third parties KShs	Receipts and payment controlled by the entity KShs	Payments made by third parties KShs	
<b>RECEIPTS</b>						
Transfer from Government entities	1	-	-	-	-	-
Proceeds from domestic and foreign grants	2	5,236,630	-	5,236,630	-	5,236,630
Loan from external development partners	3	-	-	-	-	-
Miscellaneous receipts	4	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>5,236,630</b>	<b>-</b>	<b>5,236,630</b>	<b>-</b>	<b>5,236,630</b>
<b>PAYMENTS</b>						
Compensation of employees	5	-	-	-	-	-
Purchase of goods and services	6	778,400.00	-	778,400.00	-	778,400.00
Social security benefits	7	-	-	-	-	-
Acquisition of non-financial assets	8	-	-	-	-	-
Transfers to other government entities	9	-	-	-	-	-
Other grants and transfers and payments	10	-	-	-	-	-
<b>TOTAL PAYMENTS</b>		<b>778,400.00</b>	<b>-</b>	<b>778,400.00</b>	<b>-</b>	<b>778,400.00</b>

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

	Note	2020/2021			2019/2020			Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	
SURPLUS/ (DEFICIT)		4,458,230	-	4,458,230	-	-	-	4,458,230

Note: This is a new project and has no comparative figures

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

*[Signature]*  
29/10/21

Principal Secretary

Name:

*Dr Chris Kifted*

*[Signature]*

Project Coordinator

Name:

*CYRUS MARICOLA*

*[Signature]*

Project Accountant

Name *ENGEL MATICHA*

ICPAK Member Number:


*23310*


7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

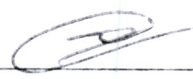
	Note	2020-2021	2019-2020
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11.A	4,458,230	-
Cash Balances	11. B	-	-
Cash Equivalents (short-term deposits)	11.C	-	-
<b>Total Cash and Cash Equivalents</b>		<b>4,458,230</b>	<b>-</b>
Accounts Receivables	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,458,230</b>	<b>-</b>
<b>FINANCIAL LIABILITIES</b>			
Payables- Deposits and Retentions	13	-	-
<b>NET ASSETS</b>		<b>-</b>	<b>-</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	14	-	-
Prior year adjustments	15	-	-
Surplus/(Deficit) for the year		4,458,230	-
<b>NET FINANCIAL POSITION</b>		<b>4,458,230</b>	<b>-</b>

Note: This is a new project and has no comparative figures

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/10 2021 and signed by:

  
 \_\_\_\_\_  
 Principal Secretary  
 Date 29/10/21

  
 \_\_\_\_\_  
 Project Coordinator  
 Date

  
 \_\_\_\_\_  
 Project Accountant  
 Date  
 ICPAK Member No.  
23310

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

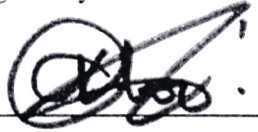
		2020-2021	2019-2020
	Note	KShs	KShs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating activities</b>			
Transfer from Government entities	1	-	-
Proceeds from domestic and foreign grants	2	5,236,630	-
Miscellaneous receipts	4	-	-
<b>Payments from operating activities</b>			
Compensation of employees	5	-	-
Purchase of goods and services	6	778,400	-
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
<b>Adjustments during the year</b>			
Prior Year Adjustments	15	-	-
Decrease/(Increase) in Accounts Receivable	16	-	-
Increase/(Decrease) in Accounts Payable:	17	-	-
<b>Net cash flow from operating activities</b>		<b>4,458,230</b>	<b>-</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	3	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>4,458,230</b>	<b>-</b>
Cash and cash equivalent at BEGINNING of the year	11	-	-
Cash and cash equivalent at END of the year	11	4,458,230	-

Note: This is a new project and has no comparative figures

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

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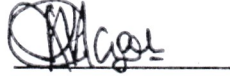
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/10/21 2021 and signed by:



Principal Secretary

Date

29/10/21



Project Coordinator

Date



Project Accountant

Date

ICPAK Member No:

23310

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

**9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

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 %
<b>Receipts</b>						
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	12,500,000	-	12,500,000	5,236,630	7,263,370	42%
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>Total Receipts</b>	<b>12,500,000</b>		<b>12,500,000</b>	<b>5,236,630</b>	<b>7,263,370</b>	<b>42%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	-
Purchase of goods and services	12,500,000	-	12,500,000	778,400.00	11,721,600	6%
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
<b>Total Payments</b>	<b>12,500,000</b>		<b>12,500,000</b>	<b>778,400.00</b>	<b>11,721,600</b>	<b>6%</b>

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.



Principal Secretary

Date

29/10/21



Project Coordinator

Date



Project Accountant

Date 29/10/21

ICPAK Member No:

23310

## **10. SIGNIFICANT ACCOUNTING POLICIES**

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

### **10.1 Basis of Preparation**

### **10.2 Statement of compliance and basis of preparation**

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

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

### **10.3 Reporting entity**

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

#### **10.3.1 Reporting currency**

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

**10.4 Significant Accounting Policies**

**a) Recognition of receipts**

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

**i) Transfers from the Exchequer**

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

**ii) External Assistance**

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

**iii) Other receipts**

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

**b) Donations and grants**

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

**Significant Accounting Policies (Continued)**

**c) Proceeds from borrowing**

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

**d) Undrawn external assistance**

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

**e) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**Significant Accounting Policies (Continued)**

**iii) Interest on borrowing**

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

#### **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.

#### **h) Accounts receivable**

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

### **Significant Accounting Policies (Continued)**

#### **i) Contingent Liabilities**

A contingent liability is:

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

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

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

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

#### **j) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**k) Pending bills**

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

**l) Budget**

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

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

**m) Third party payments**

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

During the year **Kshs5,236,630** being grant disbursements were received in form of direct payments from third parties.

**Significant Accounting Policies (Continued)**

**n) Exchange rate differences**

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

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Errors**

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

**1. NOTES TO THE FINANCIAL STATEMENTS**

**1. RECEIPTS FROM GOVERNMENT OF KENYA**

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

	2020/21	2019/20	
	KShs	KShs	Cumulative to-date (from inception)
<i>Counterpart funding through Ministry of Environment and Forestry</i>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
<b>Total (See Annex 2)</b>	<b>-</b>		<b>-</b>
<i>Other transfers from government entities</i>			
Ministry xx	-	-	-
Ministry xy	-	-	-
Project zxy	-	-	-
Appropriations-in-Aid	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

*Note: There were no GOK Counterpart funds received.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2021 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2020/21	2019/20
			KShs	KShs	KShs	KShs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>							
UNEP	15/06/21		5,236,630.00	-	-	5,236,630.00	-
							-
							-
<b>Grants Received from Multilateral Donors (International Organizations)</b>							
Insert name of international organization		-	-	-	-	-	-
<b>Grants Received from Local Individuals and organizations</b>							
Insert name of individual or local organization		-	-	-	-	-	-
<b>Total</b>			<b>5,236,630.00</b>	<b>-</b>	<b>-</b>	<b>5,236,630.00</b>	<b>-</b>

Note. This is a new project and had no comparative figure for 2019/2020 financial year

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS**

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2020/21	2019/20
<b>Loans Received from Bilateral Donors (Foreign Governments)</b>						
Insert name of foreign Government	-	-	-	-	-	-
<b>Loans Received from Multilateral Donors (International Organisations)</b>						
Insert name of international organization	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	--

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. MISCELLANEOUS RECEIPTS

	2020/21			20/19/2020	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	
	KShs	KShs	KShs	KShs	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	-		-	-	
<b>Total</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

	2020/2021			2019/2020	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	-		-	-	
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	-		-	-	
<b>Total</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>

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

**6. PURCHASE OF GOODS AND SERVICES**

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Utilities, supplies and services	-	-	-	-	
Communication, supplies and services		-		-	
Domestic travel and subsistence		-	-	-	
Foreign travel and subsistence	-	-	-	-	
Printing, advertising and information supplies		-	-	-	
Rentals of produced assets	-	-	-		
Training payments	778,400	-	778,400	-	778,400
Hospitality supplies and services		-		-	
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)	-	-	-	-	
<b>Total</b>	<b><u>778,400</u></b>	<b>=</b>	<b>778,400</b>	<b>=</b>	<b>778,400</b>

Note. This is a new project and had no comparative figure for 2019/2020 financial year

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

	2020/21			2019/20	Cumulative to- date KShs
	Payments made by the Entity in Cash KShs	Payments made by third parties KShs	Total Payments KShs	Total Payments KShs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

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

**8. ACQUISITION OF NON-FINANCIAL ASSETS**

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Purchase of buildings	-		-	-	
Construction of buildings	-		-	-	
Refurbishment of buildings	-		-	-	
Construction of roads	-		-	-	
Construction of civil works	-		-	-	
Overhaul & refurbishment of construction and civil works	-		-	-	
Purchase of vehicles & other transport equipment	-		-	-	
Overhaul of vehicles & other transport equipment	-		-	-	
Purchase of household furniture & institutional equipment	-		-	-	
Purchase of office furniture & general equipment	-	-	-	-	
Purchase of specialised plant, equipment and machinery	-		-	-	
Rehabilitation & renovation of plant, equipment & machinery	-		-	-	
Purchase of certified seeds, breeding stock and live animals	-		-	-	
Research, studies, project preparation, design & supervision	-		-	-	
Rehabilitation of civil works	-		-	-	
Acquisition of strategic stocks	-		-	-	
Acquisition of land	-		-	-	
Acquisition of other intangible assets	-		-	-	
<b>Total</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2021, we transferred funds to reporting government entities as shown below:

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
<b>Transfers to National Government entities</b>					
Ministry Environment & Forestry – Development A/C	-	-			
	-	-	-		
<b>Transfers to County Governments</b>					
	-	-	-	-	
<b>TOTAL</b>	-	-	-	-	

Note. There were no transfers to other Government entities.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
<b>Total</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>

Note. There were no other grants and transfers and payments

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND CASH EQUIVALENTS

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 11A)	4,458,230	-
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
<b>Total</b>	<b>4,458,230</b>	<b>=</b>

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

11. A Bank Accounts

Project Bank Accounts

	2020/21	2019/20
	KShs	KShs
<b><u>Foreign Currency Accounts</u></b>		
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> )		-
<b>Total Foreign Currency balances</b>	<b>-</b>	<b>=</b>
<b><u>Local Currency Accounts</u></b>		
Central Bank of Kenya [A/c No1000490098](Cash book)	4,458,230	-
Kenya Commercial Bank [A/c No.....]		-
Co-operative Bank of Kenya [A/c No.....]		-
Others ( <i>specify</i> )		-
<b>Total local currency balances</b>	<b>4,458,230</b>	<b>=</b>
<b>Total bank account balances</b>	<b>4,458,230</b>	<b>=</b>

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

**Special Deposit Accounts**

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

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

**Special Deposit Accounts Movement Schedule**

	<b>2020/21</b>	<b>2019/20</b>
	<b>KShs</b>	<b>KShs</b>
<b>(i) A/c Name [A/c No.....]</b>		
Opening balance	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	=	=
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	=	=
<b>(ii) A/c Name [A/c No.....]</b>		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	=	=
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	=	=

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix iv* support these closing balances.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 B Cash In Hand

	2020/21	2019/20
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations ( <i>specify</i> )	-	-
<b>Total cash balances</b>	<b>=</b>	<b>=</b>

11 C Cash equivalents (short-term deposits)

	2020/21	2019/20
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>=</b>	<b>=</b>

12. ACCOUNTS RECEIVABLES

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: BREAKDOWN OF IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2021</i>	<i>Balance 2020</i>
<i>Officer 1</i>					
<i>Xx institution</i>					
<i>Officer 2</i>					
<i>Officer 3</i>					
<i>Officer 4</i>					
<i>Officer 5</i>					
<i>Programme 1</i>					
<b>Total</b>	=		-		-

13. ACCOUNTS PAYABLES

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention	-	-
Deposits	-	-
<b>Total</b>	-	-

14. FUND BALANCE BROUGHT FORWARD

	<b>2020/21</b>	<b>2019/20</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
<b>Total</b>	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
Total	-	-	-

Note. There was no prior year adjustment

16. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 <sup>st</sup> July 2020	-	-
Closing account receivables as at 30 <sup>th</sup> June 2021	-	-
Change in Receivables	-	-

Note. There were no accounts receivables

17. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 <sup>st</sup> July 2020	-	-
Closing accounts payables as at 30 <sup>th</sup> June 2021	-	-
Change in payables	-	-

Note. There were no accounts payables

**12. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 3A)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
<b>Total</b>	-		-	-

**2. PENDING STAFF PAYABLES (See Annex 3B)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
<b>Total</b>	-		-	-

**OTHER IMPORTANT DISCLOSURES (Continued)**

**3. OTHER PENDING PAYABLES (See Annex 3C)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>	-		-	-

**4. EXTERNAL ASSISTANCE**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	5,236,630	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	<b>5,236,630</b>	-

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

**OTHER IMPORTANT DISCLOSURES (Continued)**

*a). External assistance relating loans and grants*

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans	-	-
External assistance received as grants	5,236,630	-
<b>Total</b>	<b>5,236,630</b>	<b>-</b>

*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans	-		
Undrawn external assistance - grants	Project activities	23,262,072	-
<b>Total</b>		<b>23,262,072</b>	<b>-</b>

*c) classes of providers of external assistance*

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	NONE	NONE		

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

  
 \_\_\_\_\_  
 Project Coordinator

29/10/21  
 \_\_\_\_\_  
 Date

29/10/21  
 \_\_\_\_\_  
 Date

*ChemObs Project  
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**14.ANNEXES**

**ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance(below 90% and over 100%
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	-				
Proceeds from domestic and foreign grants	12,500,000	5,236,630	7,263,370	42%	Late disbursement of funds
Proceeds from borrowings	-		-	-	
Miscellaneous receipts	-		-	-	
<b>Total Receipts</b>	<b>12,500,000</b>	<b>5,236,630</b>	<b>7,263,370</b>	<b>42%</b>	
<b>Payments</b>					
Compensation of employees					Late disbursement of funds
Purchase of goods and services	12,500,000	778,400	11,721,600	6%	
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	-	-	-	-	
Transfers to other government entities	-	-	-	-	
Other grants and transfers	-	-	-	-	
<b>Total payments</b>	<b>12,500,000</b>	<b>778,400</b>	<b>11,721,600</b>	<b>6%</b>	

*ChemObs Project  
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**ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS**

	<b>PROJECT NAME:</b>	<b>CHEMOBS PROJECT</b>	
	<b>Break down of Transfers from the State Department of Environment and Forestry</b>		
<b>a.</b>	<b>Government Counterpart</b>		
	<b>Funding</b>	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>
		15/06/2021	5,236,630
		<b>Total</b>	<b>5,236,630</b>
<b>b.</b>	<b>Direct Payments</b>	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>
			-
		<b>Total</b>	-
<b>c.</b>	<b>Others</b>	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>
			-
		<b>Total</b>	-
		<b>TOTAL (a+b+c)</b>	<b>5,236,630</b>

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

Project Coordinator  
CHEMOBS



Sign

Head of Accounting Unit  
Min. of Environment & Forestry



Sign

*ChemObs Project  
Reports and Financial Statements  
For the period ended June 30, 2021*

**ANNEX 3A - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
<b>Sub-Total</b>						
Construction of civil works						
3.						
4.						
<b>Sub-Total</b>						
Supply of goods						
5.						
6.						
<b>Sub-Total</b>						
Supply of services						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

*ChemObs Project  
 Reports and Financial Statements  
 For the period ended June 30, 2021*

**ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

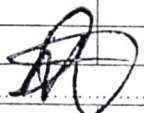
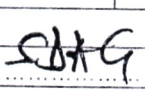
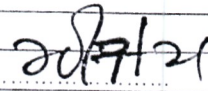
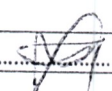
*ChemObs Project  
 Reports and Financial Statements  
 For the period ended June 30, 2021*

**ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities							
1.							
2.							
<b>Sub-Total</b>							
Amounts due to County Govt Entities							
3.							
4.							
<b>Sub-Total</b>							
Amounts due to Third Parties							
5.							
6.							
<b>Sub-Total</b>							
Others ( <i>specify</i> )							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**15. APPPENDICES**

- i. Bank Reconciliations statement as at 30<sup>th</sup> June 2021
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance

		REPUBLIC OF KENYA		F.O 30
		MINISTRY OF ENVIRONMENT AND FORESTRY		
		CHEMOBS-1103 (ME&F) 2020/2021		
		Account number : 1000490098		
		BANK RECONCILIATION STATEMENT AS AT 30.06.2021		
				Kshs.
Balance as per bank certificate				4,458,230.00
<b>Less</b>				
1. Payments in cashbook not yet recorded in bank statement				-
2. Receipts in bank statement not yet recorded in cashbook				-
<b>Add</b>				
3. Payments in bank statement not yet recorded in casbook				-
4. Receipts in cashbook not yet recorded in bank statement.				-
Balance as per the cashbook.....				4,458,230.00
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct				
				
Signature		Designation		Date
(All schedules are attached herewith)				
Prepared by: <u>Damaris MARENA</u>		Signature: 		

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C CHEMOBS-1108 (ME&F) 2020/2021			
Account number : 1000490098			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C CHEMOBS-1108 (ME&F) 2020/2021			
Account number : 1000490098			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
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 CHEMOBS-1103( ME&F) 2020/2021			
Account number : 1000490098			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
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 CHEMOBS-1108 (ME&F) 2020/2021			
Account number : 1000490098			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT(SCHEDULE 4)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

July 13, 2021

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 340192

## CERTIFICATE OF BALANCES

Customer : 138667 MINISTRY OF ENVIRON AND FORESTRY  
Balance  
Date: 30-Jun-21

Account No	Account Name	Currency	Balance
1000383957	REC-MIN OF ENVIRONMENT AND FORESTRY	KES	35,947,525.25
1000383968	DEV-MIN OF ENVIRONMENT AND FORESTRY	KES	81,245,104.50
1000383976	DEP-MIN OF ENVIRONMENT AND FORESTRY	KES	27,105,390.55
1000383984	CBK165-MIN OF ENVIRON AND FORESTRY	KES	0.00
1000392387	SOUND CHEM MNGNT MAINSTR UPOPS RED	KES	2,874.90
1000392398	NAT. ACT. PLAN PRI No.AFR/NAP ASGM	KES	38,541.45
1000410353	KENYA METEOROLOGICAL DEPT(KCSAP)	KES	152,248,092.00
1000410817	KENYA SPECIAL PRJ FOR BRSM, SAICM P	KES	4,411,934.05
1000411716	MIN. OF ENVIR. FORES.-GREEN GROWTH	KES	26,707,147.00
1000434236	INSTITUTIONAL STRENGTHENING PRJ -XI	KES	2,899,585.50
1000434252	KENYA GOLD MERCURY FREE ASGM PROJ	KES	13,553,272.00
1000455519	KENYA GOLD MERCURY FREE ASGM PROJEC	KES	0.00
✓ 1000490098	THE AFRICAN INST AFRICA CHEMOBS MEF	KES	4,458,230.00
1000495898	STENGHTH.DROUGHT RESILIENCE IGAD RE	KES	0.00



LAWRENCE RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION



JOYCE NASIEKU (Ms)  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY (CHEMOBS 1109) AS AT THE CLOSE OF BUSINESS ON 30<sup>th</sup> JUNE, 2021.

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

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

Assembled at the Cash Office Ministry Hqs.  
At.....10.00 A.M. ... (time) on the 13<sup>th</sup> JULY...,2021

And the following cash was produced:

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

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 the 30<sup>th</sup> June 2021

Cash on hand	.. .. .	Sh. ...NIL
Bank balance	.. .. .	Sh 4,458,230
		<u>4,458,230</u>

The Bank Certificate of Balance showed a sum of Sh..FOUR MILLION, FOUR HUNDRED AND FIFTY-EIGHT THOUSAND, TWO HUNDRED AND THIRTY SHILLINGS Only..... (Sh 4,458,230)

Standing to the credit of the account on .....30<sup>th</sup> June, 2021.....

The Bank Balance was exactly equal to the cashbook balance.

RODNEY OMARI.....  
CHAIRMAN

JIMMY MUCHEKE:.....

CAROLINE WAMBUA.....  
MEMBERS OF THE BOARD

13<sup>th</sup> JULY 2021  
Date .....

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Head	Sub Head	ITEM SOURCE/PROGRAMME- GEOGRAPHICAL	Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21									
			TITLE AND DETAILS									
			Printed Estimate Kes	Reallocation/ Transfer Kes	Supplementary Estimates Kes	Approved Estimates (Net) Kes	Cumulative Expenditure Kes	Outstanding Commitments Kes	Total Payment Commitments Kes	Balances Kes		
1064	01											
		Capacity Building for Control of Hazardous Wastes & Chem	12,500,000	0	0	12,500,000	778,400	0	778,400	11,721,600		
		Capacity Building for Control of Hazardous Wastes & Chem	12,500,000	0	0	12,500,000	778,400	0	778,400	11,721,600		
		Other Capital Grants and Trans										
		GROSS EXPENDITURE	12,500,000	0	0	12,500,000	778,400	0	778,400	11,721,600		
		Net Expenditure Sub Head 106401 .....	12,500,000	0	0	12,500,000	778,400	0	778,400	11,721,600		
		Net Expenditure Head 106400 .....	12,500,000	0	0	12,500,000	778,400	0	778,400	11,721,600		
		Total Net Expenditure vote D1108	12,500,000	0	0	12,500,000	778,400	0	778,400	11,721,600		

AFRICA CHEMOBS PROJECT  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30 JUNE 2021

UNEP GRANT

Bank Account No.: 1000390058 Held with CENTRAL BANK OF KENYA


	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by UNEP		-
	<b>Less:</b>		
2	Total amount documented		-
<b>3</b>	<b>Outstanding amount to be documented</b>		<b>-</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as as 30 June 2021		-
5	Amounts claimed but not credited as at 30 June 2021		-
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)		-
<b>9</b>	<b>Total advance to Special Account Year ended 30 June 2021</b>		<b>-</b>

Discrepancy between total appearing on line 3 and 9

Notes:


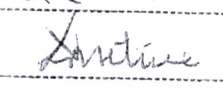
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by UNEP and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by UNEP and shall be documented in subsequent IFRs

  
 AUTHORISED REPRESENTATIVE  
 RESOURCE MOBILISATION DEPARTMENT  
 THE NATIONAL TREASURY

DATE: 30 07 2021

## SPECIAL ACCOUNT STATEMENT

	For period ending	30th JUNE, 2021
	Account No.	1000390058
	Depository Bank	CENTRAL BANK OF KENYA.
	Address	CENTRAL BANK OF KENYA.
	Related Loan	AFR/CHEMOBS PROJECT/C/07-2017
	Credit Agreement	
	Currency	USD
<b>Part A - Account Activity</b>		
Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account		0.00
<b>Add:</b>		
Total Amount deposited by World Bank		0.00
Total Interest earnings if deposited in account		0.00
Total amount refunded to cover ineligible expenditure		0.00
<b>Deduct:</b>		
Total amount withdrawn		0.00
Total service charges if not included above in amount withdrawn		0.00
Ending balance on 30th June, 2021		0.00
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>		SIGNATURE: 
		DATE: 22.07.2021
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>		SIGNATURE: 
		DATE: 30.07.2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 of 1

Run Date: Run Time:  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER :

ACCOUNT TITLE : AFR/CHEMOBS PROJECT/C/07-2017  
 30/06/2021

STATEMENT PERIOD: From 01/07/2020 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE		
OPENING BAL :				0.00			
NO.	Value	Date	Reference.No	Details	Debit	Credit	Balance
1				0.00	0.00		0
							CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

[More Options](#)

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Find

Account  1000390058  
 Statement From  20200701  
 Statement To  20210630

TAM E STMT OF ACCT EPRM

