

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

DATE: 07 DEC 2023

(Hon. Owen Bayo, CBMP)
Deputy Majority Leader

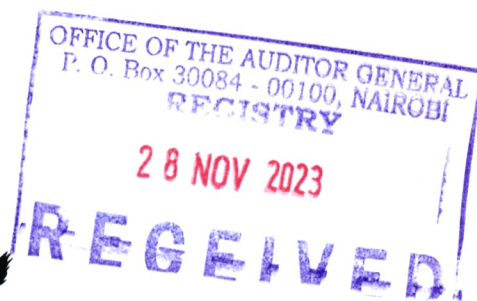
THE AUDITOR-GENERAL

ON

NATIONAL ACTION PLAN ON ARTISANAL
SMALL – SCALE GOLD MINING PROJECT
(NO.AFR/NAP ASGM PROJECT/C/10-2016)

FOR THE YEAR ENDED
30 JUNE, 2023

MINISTRY OF ENVIRONMENT,
CLIMATE CHANGE AND FORESTRY



Project Name: National Action Plan on Artisanal Small – Scale Gold Mining

Implementing Entity: Ministry of Environment, Climate Change and Forestry (MECC&F)

PROJECT GRANT/CREDIT NUMBER: AFR/NAP ASGM PROJECT /C/10-2016

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)**

National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

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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: **National Action Plan on Artisanal Small – Scale Gold Mining**

Objective: The key objective of the project is to protect human health and the environment through the reduction of the risks posed by the unsound use, management and release of mercury in the artisanal and small-scale gold mining sector by developing a National Action Plan to aid reduce the use of mercury and mercury compounds in, and the emissions and releases to the environment of mercury from, artisanal and small-scale gold mining and processing in accordance to Annex C of the Minamata Convention on Mercury.

The NAP has four components and each component includes information on project activities, outcomes and outputs as below;

1. Component 1: Regional information exchange, capacity building and knowledge generation
2. Component 2: Establishment of coordination mechanism and organization of process
3. Component 3: Develop a national overview of the ASGM sector, including baseline estimates of mercury use and practices.
4. Component 4: Develop, endorse and submit to the Minamata Convention Secretariat a NAP on ASGM.

The address of its registered office is:

National Action Plan on Artisanal Small – scale Gold Mining

Project unit

Ministry of Environment and Forestry

NHIF Building, Upper Hill,

P.O. Box 30126 - 00100

Nairobi.

Telephone: 254-20-2730808/9, Ext. 1258,

E-mail: psoffice@environment.go.ke

Website: www.environment.go.ke

Contacts: The following are the project contacts

E-mail: napasgm@environment.go.ke

Website: www.environment.go.ke

<http://nap.environment.go.ke/>

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Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is April 2017
Project End Date:	The project end date is June 2022
Project Manager:	The project Coordinator is Mr. Cyrus Mageria
Project Sponsor:	The project sponsor is GEF

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Environment and Forestry.
Project number	1108103300
Strategic goals of the project	The strategic goals of the project are as follows: Component 1: Regional information exchange, capacity building and knowledge generation • Develop an implementation work plan that mirrors the regional work plan approved at the regional meeting in Pretoria, South Africa on October 3-4, 2016. The workplan will be the basis for tracking implementation in each country. The work plan has to be finalized prior to the disbursement of initial funds to the partner. • Activities and projects being developed by project partners including Africa Institute, UNEP and World Bank. Designate Country project coordinator with the mandate of being the lead person and contact point for the project and liaison with the Africa Institute. • Roaster of key stakeholders and their roles constituting the project national coordination mechanism in the development of the NAP has been developed that has been coordinating the project. • Minutes of project coordination mechanism meetings throughout the project duration. Component 2: Establishment of Coordination Mechanism and

	organization of process; Through the Establishment of Coordination Mechanism and organization of process the project has extensively involved a wide range of stakeholders in the following forums; • Project inception workshop at Naivasha. • The training of miners conducted in Kilgoris-Narok County • The activity done through steering meetings and stakeholders forums. Component 3: Develop a national overview of the ASGM sector, including baseline estimates of mercury use and practices; A Comprehensive National Action Plan that mirrors the country's national overview of the ASGM sector, including baseline estimates of mercury uses and practices has been developed in accordance to the NAP guidelines and the Minamata Convention on Mercury. Component 4: Develop, endorse and submit to the Minamata Convention Secretariat a NAP on ASGM; Identification of roadmap for NAP endorsement and submission. The NAP developed and submitted to the Secretariat of the Minamata Convention on Mercury.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) A coordination mechanism has been established comprising of stakeholders from various institutions and consultants working together in ensuring development of a comprehensive NAP document (ii) Education and creation of awareness to miners in various counties where gold mining is done using mercury including Migori, Kakamega, Kisumu, Narok, Vihiga and Siaya. (iii) Public consultation across the gold mining counties to enrich the NAP from the miners and a wider stakeholder engagement. (iv) The NAP developed.

*National Action Plan on Artisanal Small – Scale Gold Mining Project
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Other important background information of the project	Kenya is a signatory to the Minamata Convention on Mercury whose objective is to protect human health and the environment from mercury use and its emissions. The Ministry of Environment and Forestry received financing from the Global Environment Facility (GEF) towards developing the Kenya National Action Plan for Artisanal and Small – scale Gold Mining under the Minamata Convention on Mercury.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Develop a National Action Plan to address mercury use in ASGM Sector.
Project duration	The project started on 11 April 2017 and is expected to run until 15 June 2022

2.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya Account **No.1000392398** - Project operating account
Haile Selassie avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2.5 Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O Box 30084
GPO 00100
NAIROBI-KENYA

2.6 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
Cyrus Mageria	National Project Coordinator	Bsc Agriculture Msc Environmental Planning & Management PHD Environmental Planning & Management	Project Director
Meshack Ledama	Project Assistant	Bachelor of Science, Biochemistry	Project Assistant

2.7 Funding summary

The Project is for duration of 2 years from April, 2017 to April 2019 and further extensions to June, 2022 with an approved budget of US\$ 366,000 (Use donor currency) equivalent to Kshs 36,600,000 using a dollar rate of 100 as highlighted in the table below:

Below is the funding summary:

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 USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
(i) Grant						
GEF/UNEP	366,000	36,600,000	285,154	28,515,386.35	80,846	8,084,614
(ii) Loan						
	-	-	-	-	-	-
(iii) Counterpart funds						
Government of Kenya (10% of Donor)	15,000	1,500,000	15,000	1,500,000.00	-	-
Total	381,000	38,100,000	300,154	30,015,386.35	80,846	8,084,614

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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 (30th June 2023)	
	<i>Donor currency</i> USD	<i>Kshs</i> (A')	<i>Donor currency</i> USD	<i>Kshs</i> (B')	<i>Donor currency</i> USD	<i>Kshs</i> (A')-(B')
(i) Grant						
GEF/UNEP	285,154	28,515,386.35	277,099	27,709,908.00	8,054.78	805,478.35
(i) Loan						
	-	-	-	-	-	-
(ii) Counterpart funds						
Government of Kenya	15,000	1,500,000.00	15,000	1,500,000.00	-	-
Total	300,154	30,015,386.35	292,099	29,209,908.00	8,054.78	805,478.35

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,*

Financial Year	Budget Allocation (Kshs)	Amount Disbursed (Kshs)	Cumulative to date (Kshs)
2017/2018	12,991,875	7,500,000	7,484,477.35
2018/2019	19,000,000	13,104,000	20,588,477.35
2019/2020	19,000,000	0	20,588,477.35
2020/2021	5,029,369	5,029,369	25,617,846.35
2021/2022	8,214,520	2,897,540	28,515,386.35

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

The development of the National Action Plan which outlined 10 strategies in its objectives to reduce and where feasible eliminate, the use of mercury and mercury compounds in and the emissions and releases to the environment of mercury from artisanal and small – scale gold mining sector.

iii) *Comment on value-for-money achievements,*

The development of the National Action Plan which outlined 10 strategies through which its objectives will be achieved including an Implementation Framework that will engage a multi-agency/sectoral approach to reduce and where feasible eliminate, the use of mercury and mercury compounds in and the emissions and releases to the environment of mercury from artisanal and small – scale gold mining sector.

iv) *Indicate the absorption rate for each year since the commencement of the project.*

Financial Year	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Budget Allocation	12,991,875	19,000,000	19,000,000	5,029,369	8,214,520
Absorption Rate	0	50%	59%	87%	35%

v) *List the implementation challenges and recommended way forward.*

1. Delays in signing the amended financing agreement which was amicably addressed by the two parties.
2. Delays in granting of the project extension approval which affected disbursement of funds by the donor – this matter was resolved by the government of Kenya and the Africa Institute (Donor).

2.9 *Summary of Project Compliance:*

They were no cases of non-compliance with applicable laws and regulations during the financial year.

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) To develop a Kenya National Action Plan (NAP) to reduce the use of mercury and mercury compounds in and the emissions and releases to the environment of mercury from Artisanal and Small – scale Gold Mining Sector.
- b) To contribute to the implementation of the Minamata Convention on Mercury through the reduction of the risks posed by the unsound use, management and release of mercury in the Artisanal and Small – scale Gold Mining Sector in Kenya.
- c) To develop a roster of key stakeholders and their roles constituting the project national coordination mechanism in the development of the NAP.
- d) Education and creation of awareness to miners in various counties where gold mining is done using mercury including Migori, Kakamega, Kisumu, Narok, Siaya and Vihiga.

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

National Action Plan on Artisanal Small – Scale Gold Mining Project
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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
National Action Plan for Artisanal and Small – scale Gold Mining	To develop a National Action Plan to reduce the use of mercury and mercury compounds in and the emissions and releases to the environment of mercury from artisanal and Small – scale Gold Mining Sector.	National Action Plan developed supported by consultants' reports.	National Action Plan is in place.	In FY 21/22 the National Action Plan for ASGM developed.

4. Environmental and Sustainability reporting

National Action Plan on Artisanal and Small – scale Gold Mining Project exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the health pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar;

1. Sustainability strategy and profile

The project developed a National Action Plan (NAP) for Artisanal and Small – scale Gold Mining (ASGM) sector to address the effects of mercury to human health and the environment. This is an action plan to be used to implement the Global Opportunities for Long term Development in the ASGM sector to reduce and where feasible eliminate the use of mercury in this sector which will be reviewed after every three years. Development of the NAP contributes to the implementation of the Minamata Convention on Mercury through the reduction of the risks posed by the unsound use, management and release of mercury in the Artisanal and Small – scale Gold Mining Sector in Kenya.

In addition, the project conducted a public consultation to the miners on the importance of the National Action Plan for ASGM across the gold mining counties using mercury. This will make the miners take the precautions on the effects of mercury.

The project has been able to conduct education and creation of awareness to miners in various counties where gold mining is done using mercury including Migori, Kakamega, Kisumu, Narok, Siaya and Vihiga on the negative effects of mercury to miners and community health and the environment.

2. Environmental performance

The project has recommended and advocated the use of Best Environmental Practices and Best Alternative Technologies in the management of mercury in the artisanal and small – scale gold mining sector attributed to both mining communities and the environment. The project through the NAP has addressed the alternative technologies to be replaced with the use of mercury by the miners.

3. Employee welfare

National Action Plan training workshop to Stakeholders and miners conducted on the procedures and guidelines of developing a NAP and baseline estimates of mercury use in ASGM sector. The Project procured Four Consultancies based on merits to conduct a field work on mercury baseline survey in Kakamega, Migori, Narok, Siaya and Vihiga.

4. Market place practices-

The project in the procurement of Four Consultancies using the Ministry's procurement procedures in compliance with Public Procurement and Asset Disposal Act 2015. This ensured that proper guidelines and processes were followed to enable smooth operations of the project, competitiveness and value for money is achieved. In addition, Vulnerable groups of Youth, Women and Disables have been incorporated in the quotations and tendering processes of the project.

5. Community Engagements

The project engaged in the training workshop to Stakeholders and miners conducted on the procedures and guidelines of developing a NAP and baseline estimates of mercury use in ASGM sector. It also conducted a public consultation across the gold mining communities.

5. Statement of Project Management responsibilities

The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for National Action Plan for Artisanal and Small – scale Gold Mining 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 financial year (period) 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 (v) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for National Action Plan for Artisanal and Small – scale Gold Mining 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 and the *Project Coordinator* for National Action Plan for Artisanal and Small – scale Gold Mining 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/period ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for National Action Plan for Artisanal and Small – scale Gold Mining project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the

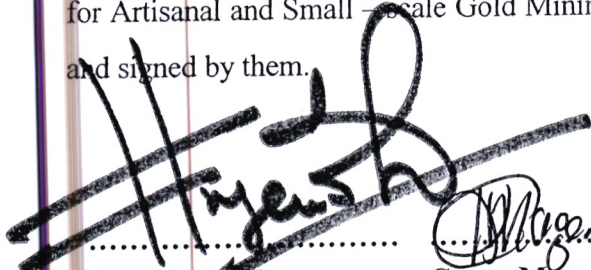
***National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023***

preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

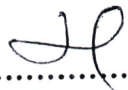
The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for National Action Plan for Artisanal and Small – scale Gold Mining project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing 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*, State Department for Environment and Climate Change and the *Project Coordinator* for National Action Plan for Artisanal and Small – scale Gold Mining project on 15-09- 2023 and signed by them.


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Eng. Festus Ngeno
Principal Secretary


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Cyrus Mageria
Project Coordinator


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

6. Report of the Independent Auditors on National Action Plan on Artisanal Small-Scale Gold Mining Project.

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ACTION PLAN ON ARTISANAL SMALL – SCALE GOLD MINING PROJECT (NO.AFR/NAP ASGM PROJECT/C/10-2016) 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 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 the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Action Plan on Artisanal Small – Scale Gold Mining Project set out on pages 1 to 38, which comprise of

Report of the Auditor-General on National Action Plan on Artisanal Small – Scale Gold Mining Project (No.AFR/NAP ASGM Project/C/10-2016) for the year ended 30 June, 2023 - Ministry of Environment, Climate Change and Forestry

the statement of financial assets as at 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, the financial statements present fairly, in all material respects, the financial position of National Action Plan on Artisanal Small – Scale Gold Mining 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 Memorandum of Understanding for Project Cooperation No. AFR/NAP ASGM PROJECT/C/10-2016 between the Government of the Republic of Kenya and the African Institute dated 11 April, 2017 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Action Plan on Artisanal Small – Scale Gold Mining Management in accordance with ISSAI 130 on the 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 judgement, 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and 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.

Responsibilities of the 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 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, the Management is responsible for assessing the Projects 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.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 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

23 November, 2023

**National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023**

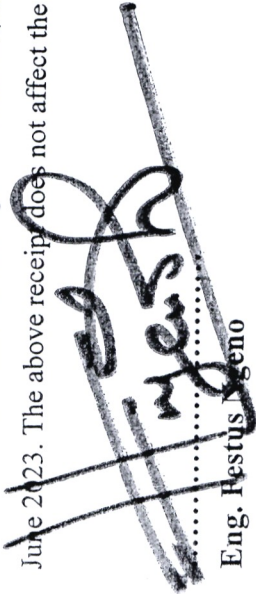
7. Statement of Receipts and Payments for the year ended 30th June 2023.

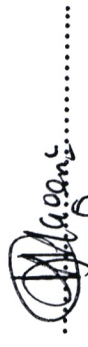
	Note	Receipts and payments controlled by the entity	Paymen ts made by third parties	Total	Receipts and payment controlled by the entity	Payment s made by third parties	Total	Cumulative to- date (From inception)
		2022/2023			2021/2022			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Transfer from Government entities	1	-		-	-		-	1,500,000.00
Proceeds from domestic and foreign grants	2	-		-	2,902,786.30	-	2,902,786.30	28,515,386.35
Loan from external development partners	3	-		-	-		-	-
Miscellaneous receipts	4	25,200.00	-	25,200.00	-		-	-
Total receipts		25,200.00	-	25,200.00	2,902,786.30	-	2,902,786.30	30,015,386.35
Payments								
Compensation to employees	5	-		-	452,000.00	-	452,000.00	2,878,429.00
Purchase of goods and services	6	-		-	2,303,860.00	-	2,303,860.00	25,938,479.00
Social security benefits	7	-		-	-		-	-
Acquisition of non-financial assets	8	-		-	-		-	393,000.00
Transfers to other government entities	9	-		-	-		-	-
Other grants and transfers /payments	10	-		-	-		-	-
Total payments		-	-	-	2,755,860.00	-	2,755,860.00	29,209,908.00
Surplus/ (deficit)		25,200.00	-	25,200.00	146,926.30	-	146,926.30	805,478.35

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

*National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Note: The miscellaneous receipts of Kshs. 25,200 in note 4 above is a refund of unspent imprest which was re-credited back to cash book on 30th June 2023. The above receipt does not affect the cumulative donor receipts to date since it was just a refund of unspent imprest to project account.


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Eng. Festus Ngeno
Principal Secretary

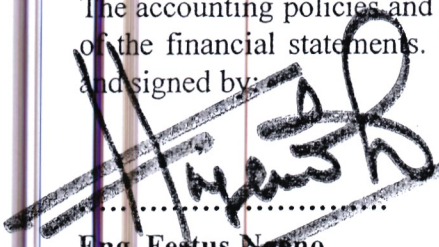

.....
Cyrus Mageria
Project Coordinator


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

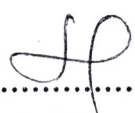
8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	805,478.35	780,278.35
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		805,478.35	780,278.35
Imprests and Advances	12	-	-
Total Financial Assets		805,478.35	780,278.35
Financial Liabilities			
Third party Deposits and Retention	13	-	-
Net Assets		805,478.35	780,278.35
Represented By			
Fund Balance B/fwd.	14	780,278.35	633,352.05
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		25,200.00	146,926.30
Net Financial Position		805,478.35	780,278.35

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15-09-2023 and signed by:


 Eng. Festus Ngeno
 Principal Secretary


 Cyrus Mageria
 Project Coordinator


 Enock Maticha
 Project Accountant
 ICPAK Member No: 23310

National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

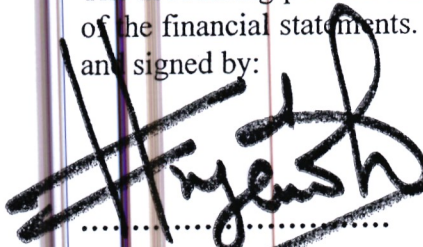
9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	-	2,902,786.30
Miscellaneous receipts	4	25,200.00	-
Total receipts		25,200.00	2,902,786.30
Payments			
Compensation of employees	5	-	452,000.00
Purchase of goods and services	6	-	2,303,860.00
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Total Payments		-	2,755,860.00
Net receipts/(payments)		25,200.00	146,926.30
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		25,200.00	146,926.30
Cashflow from investing activities			
Acquisition of non-financial assets	8	-	-
Net cash flows from investing activities		-	146,926.30
Cash flow from financing activities			
Proceeds from foreign borrowings	3	-	-

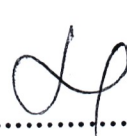
***National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023***

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		25,200.00	146,926.30
Cash and cash equivalent at beginning of the year	11	780,278.35	633,352.05
Cash and cash equivalent at end of the year	11	805,478.35	780,278.35

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 15-09- 2023 and signed by:


.....
Eng. Festus Ngeno
Principal Secretary


.....
Cyrus Mageria
Project Coordinator

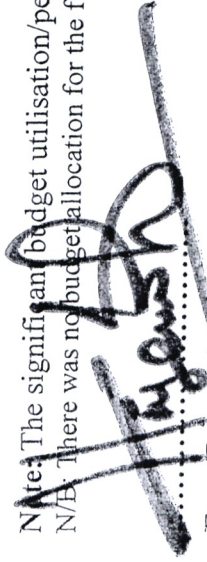

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Enock Maticha
Project Accountant
ICPAK Member No: 23310

*NATIONAL ACTION PLAN on Artisanal Small – Scale Gold Mining 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	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Receipts	a	b	c=a+b	d	e=c-d	f=d/c %
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Total Receipts	-	-	-	-	-	-
Payments						
Compensation to employees	-	-	-	-	-	-
Purchase of goods and services	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
Surplus or Deficit	-	-	-	-	-	-

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 2 to these financial statements.
N/B: There was no budget allocation for the financial year 2022/2023.


Eng. Festus Ngeno
Principal Secretary


Enock Maticha
Project Accountant
ICPAK Member No: 2331b


Cyrus Mageria
Project Coordinator

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 NAP Project under the State Department of Environment, Climate Change and Forestry. The financial statements are for the reporting entity NAP 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

NAP 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.

Significant Accounting Policies (continued)

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.

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.

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

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.

Significant Accounting Policies (Continued)

k) Contingent Assets

NAP 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.

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*.

Significant Accounting Policies (Continued)

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.

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 *in note 15 of these financial statements*.

12. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2022/2023	2021/2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through Ministry of Environment, Climate Change and Forestry</i>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	1,500,000
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-		
Total (See Annex 3)	-		
<i>Other transfers from government entities</i>			
	-	-	-
	-	-	-
Total	-	-	-
Appropriations-in-Aid	-	-	-
Total	=	=	1,500,000

***Note:** There were no transfers from government entities during the financial year 2022/2023*

*National Action Plan on Artisanal Small – Scale Gold Mining 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	2022/2023					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	
Grants Received from Bilateral Donors (Foreign Governments)									
GEF/UNEP		-				-	2,902,786.30	4,973,610.60	
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		-				-	2,902,786.30	4,973,610.60	

Note: There was no donor funding received during the financial year under review and the previous financial year 2021/2022.

*National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

*National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	2022/2023			2021/2022		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	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*	25,200.00		25,200.00			-
Total	25,200.00		25,200.00			-

Note: The above receipt of **Kshs. 25,200** was a refund of unspent imprest issued to the project staff during the financial year 2021/2022 and therefore, do not affect the total cumulative receipts to date.

*National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2022/2023			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	Kshs
Basic salaries of permanent employees	-	-	-	452,000	2,878,429	
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	-	-	-	452,000	2,878,429	

*National Action Plan on Artisanal Small – Scale Gold Mining 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	2022/2023			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	-	-	-	-	-	1,968,926
Communication, supplies and services	-	-	-	-	-	405,000
Domestic travel and subsistence	-	-	-	1,865,000	1,865,000	15,172,700
Foreign travel and subsistence	-	-	-	-	-	-
Printing, advertising, and information supplies	-	-	-	-	-	-
Rentals of produced assets	-	-	-	-	-	-
Training payments	-	-	-	-	-	3,067,300
Hospitality supplies and services	-	-	-	438,860	438,860	2,742,319
Insurance costs	-	-	-	-	-	-
Specialized materials and services	-	-	-	-	-	2,582,234
Other operating payments	-	-	-	-	-	-
Total	=	=	=	2,303,860	2,303,860	25,938,479

Note: The cumulative purchase of goods and services to date has been reduced by **Kshs.25,200** being the unspent imprest issued to staff during the financial year 2021/2022. The money was refunded back to project bank account on 30th June, 2023 as reflected in both cashbook and the bank reconciliation statement for the same year.

*National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

7. Social Security Benefits

Description	2022/2023			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
Government pension and retirement benefits	-		-		-
Social security benefits in cash and in kind	-		-		-
Employer social benefits in cash and in kind	-		-		-
Total	-		-		-

*National Action Plan on Artisanal Small – Scale Gold Mining 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	2022/2023			2021/2022		Cumulative to-date
	Payments made 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 & ICT equipment	-	-	-	-	-	393,000
Purchase of specialised plant, equipment and machinery	-	-	-	-	-	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-	-

**National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	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	=		=			<u>393,000</u>

Note: There were no acquisition of non-financial assets during the financial year under review and previous year 2021/2022

**National Action Plan on Artisanal Small – Scale Gold Mining 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	2022/2023			2021/2022		Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs		Kshs
Transfers to National Government entities						
Ministry ABC	-		-			-
Project XYZ						
Transfers to County Governments	-		-			-
County ABC						
County XYZ						
Total						

Note: There were no transfers to other government entities

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

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

National Action Plan on Artisanal Small – Scale Gold Mining Project
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Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts (Note 11A)	805,478.35	780,278.35
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
Total	805,478.35	780,278.35

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

11. A Bank Accounts

Project Bank Accounts

Details	2022/2023	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 No.1000392398]	805,478.35	780,278.35
Kenya Commercial Bank [A/c No.]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	805,478.35	780,278.35
Total bank account balances	805,478.35	780,278.35

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	2022/2023	2021/2022
	Kshs	Kshs
(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.....]		
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)		

***National Action Plan on Artisanal Small – Scale Gold Mining Project
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Notes to the Financial Statements (Continued)

11 B Cash in hand

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

11 C Cash equivalents (short-term deposits)

Description	2022/2023	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

<i>Description</i>	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests		
Salary advances		
Total		

Note: The project has been inactive since July,2022

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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 Current FY	Balance Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>					
<i>Officer 2</i>					
<i>Officer 3</i>					
<i>Officer 4</i>					
<i>Officer 5</i>					
<i>Programme 1</i>					
Total	-		-		-

13. Deposits and Retention Monies

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Retention				
Deposits				
Total				
Ageing analysis:	2022/2023	% of the Total	2021/2022	% of the Total
Under one year				
1-2 years				
2-3 years				
Over 3 years				
Total	-	-	-	-

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14 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	780,278.35	633,352.05
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Deposits and retention	-	-
Total	780,278.35	633,352.05

National Action Plan on Artisanal Small – Scale Gold Mining Project
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Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
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	2022/2023	2021/2022
	Kshs	Kshs
Opening Receivables as at 1 st July 2023		
Closing account receivables as at 30 th June 2023		
Change in Imprests and advances		

17. Changes in Accounts Deposits and Retention

Description	2022/2023	2021/2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2023		
Closing accounts payables as at 30 th June 2023		
Changes in deposit and retention		

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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 Current FY
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 2021/2022	Additions for the year	Paid during the year	Balance c/f for 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	250,000	-	250,000	-
Union employees	-	-	-	-
Others - Gratuity	-	-	-	-
Total	250,000	-	250,000	-

3. Other Pending Payables (See Annex 4c)

	Balance b/f from 2021/2022 FY	Additions for the year	Paid during the year	Balance c/f for 2022/2023 FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

National Action Plan on Artisanal Small – Scale Gold Mining Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures (Continued)

4. External Assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a). External assistance relating loans and grants

	2022/2023	2021/2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	2,902,786.30
Total	-	2,902,786.30

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022/2023	2021/2022
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		8,084,613.70	8,084,613.70
Total		8,084,613.70	8,084,613.70

Note: The project ended before the full amount of the grant was drawn

*National Action Plan on Artisanal Small – Scale Gold Mining Project
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Other Important Disclosures (Continued)

c) Classes of providers of external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

d. Non-monetary external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Goods		
Services		
Total		

***National Action Plan on Artisanal Small – Scale Gold Mining Project
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Other Important Disclosures (Continued)

e Purpose and use of external assistance

Payments made by third parties	2022/2023	2021/2022
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	-	-

(N/B The above sub-classification should be adopted based on the purpose of the external assistance and how it was used).

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

This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity This note should tie to line 3 of note 4 on external assistance).

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

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Other Important Disclosures (Continued)

5. Payments By Third Party on Behalf of The Project

This relates to payments done directly to supplier on behalf of the project such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given activity

5.1 Classification by Source

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

(Third party payments may be done by other entities that are not providers of external assistance)

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

Payments made by third parties	2022/2023	2021/2022
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	-	-

N/B The above subclassification will be adopted based on the appropriate project's operations.

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:

	2022/2023	2021/2022
	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	2022/2023	2021/2022
	Kshs	Kshs
Court case xxx against the project		
Bank guarantees in favour of other govt. entities		
Contingent liabilities arising from PPPs/ donor agreements		
Total		

(Give details- Update ANNEX 8 Contingent liabilities register)

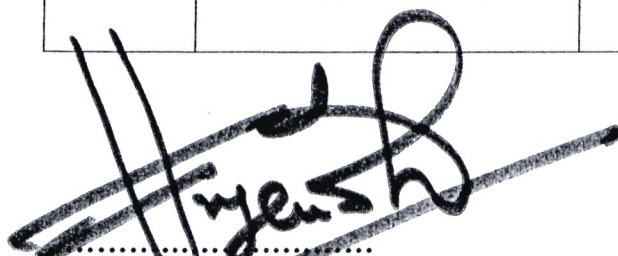
13. Annexes

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)
1019.	Budgetary control and performance. The statement of comparison of budget and actual amounts reflects final budget and actual on comparable basis of Kshs. 8,214,520 and Kshs. 2,902,786 respectively resulting to an under-funding of Kshs. 5,311,734 of 65% of the budget. Similarly, the Project spent Kshs. 2,755,860 out of the budgeted amount of Kshs. 8,214,520 resulting to an under-expenditure of Kshs. 5,458,660 or 66% of the budget. The under-funding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.	It's true that the project received Kshs. 2,902,786 out of a budgeted expenditure amount of Kshs. 8,214,520 resulting to underfunding of Kshs. 5,311,734. This was attributed to: • The remaining funds not disbursed by the donor. • The budget for this project was factored during Supplementary II and approved by parliament in June, 2022 hence there was inadequate time to absorb all the funds. The project spent Kshs. 2,755,860 out of a total of Kshs. 2,902,786 received from the National Treasury which is 95% of the available fund.	Not resolved	Awaiting to appear before PAC at a later date.

National Action Plan on Artisanal Small – Scale Gold Mining Project
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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)



 Eng. Festus Ngeno
 Principal Secretary



 Cyrus Mageria
 Project Coordinator

National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 2: Variance explanations - Comparative Budget and Actual amounts for 2022/2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	-	-	-	-	-
Proceeds from domestic and foreign grants					
Proceeds from borrowings					
Miscellaneous receipts					
Total Receipts	-	-	-	-	-
Payments					
Compensation of employees					
Purchase of goods and services					
Social security benefits					
Acquisition of non-financial assets					
Transfers to other government entities					
Other grants and transfers					
Total payments	-	-	-	-	-

**National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 3: Reconciliation of inter-entity transfers

Project Name:		NATIONAL ACTION PLAN (NAP) PROJECT		
Break down of transfers from the State Department of Environment, Climate Change and Forestry				
a.	Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
			-	
			-	
	Total		-	
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)		-	

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

Project Coordinator
NAP Project

Sign 

Head of Accounting Unit
State Department for Environment & Climate Change

Sign 

**National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 4a: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	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						

**National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 4b: Analysis of Pending: Staff Bills

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Permanent Employees - Management							
1. Meshack Ledama			702,000	702,000	NIL	250,000	The pending bill was cleared during the financial year 2022/2023.
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total			702,000	702,000		250,000	

**National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 4c: Analysis of other Pending Payables

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	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 (<i>specify</i>)							
7.							
Sub-Total							
Grand Total							

*National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022/2023	Donations in form of assets (KShs) 2022/2023	*Purchases/ Additions in the Year (KShs) 2022/2023	**Disposals in the Year (KShs) 2022/2023	Transfers in/(out) 2022/2023	Closing Cost 2022/2023 (e)= (a)+ (b)+c)- (d)+(-)d
	(a)	(b)	(c)	(d)	(d)	
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,	-					-
Computer monitor	98,000					98,000
Computer monitor	98,000					98,000
LAP top	98,500					98,500
LAP top	98,500					98,500
Total	393,000					393,000

*National Action Plan on Artisanal Small-Scale Gold Mining Project
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Annex 6: Contingent Liabilities Register

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

*National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 7: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
<i>National Action Plan for Artisanal and Small – Scale Gold Mining Project</i>	Kenya is a signatory to the Minamata Convention on Mercury whose objective is to protect human health and the environment from anthropogenic releases and emissions of mercury. The Ministry of Environment and Forestry with support from the Global Environment Facility (GEF) and collaboration with MDAs, NGOs,	Develop a National Action Plan for Artisanal and Small – scale Gold Mining sector.	Develop, endorse and submit a National Action Plan for Artisanal and Small – scale Gold Mining sector to the Secretariat of the Minamata Convention on Mercury.				Preparation and endorsement workshops for NAP.	GEF	Africa Institute and UNEP

National Action Plan on Artisanal Small – Scale Gold Mining Project

	Private Sector and the Miners has developed a National Action Plan (NAP) for Artisanal and Small - scale Gold Mining (ASGM) sector to address the use of mercury in the sector in accordance with Article 7 and Annex C of the Convention
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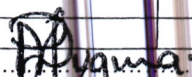
*National Action Plan on Artisanal Small – Scale Gold Mining Project
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Annex 8: Reporting Disaster Management Expenditure

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 (*Where applicable*)

REPUBLIC OF KENYA		F.O 30
MINISTRY OF ENVIRONMENT AND FORESTRY		
A/C NAP-1108 (ME&F) 2022/2023		
Account number : 1000392398		
BANK RECONCILIATION STATEMENT AS AT 30.06.2023		
		Kshs.
Balance as per bank certificate		805,478.35
Less		
1. Payments in cashbook not yet recorded in bank statement		
2. Receipts in bank statement not yet recorded in cashbook		-
Add		
3. Payments in bank statement not yet recorded in casbook		-
4. Receipts in cashbook not yet recorded in bank statement.		-
Balance as per the cashbook.....		805,478.35
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct		
	DAG	15/07/23
Signature	Designation	Date
(All schedules are attached herewith)		
Prepared by: 	Signature: 	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C NAP-1108 (ME&F) 2022/2023			
Account number : 1000392398			
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
TOTAL		NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C NAP -1108 (ME&F) 2022/2023			
Account number : 1000392398			
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 NAP-1108(ME&F) 2022/2023			
Account number : 1000392398			
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 MAP-1108 (ME&F) 2022/20223			
Account number : 1000392398			
BANK RECONCILIATION STATEMENT AS AT 30.06.2023			
RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT(SCHEDULE 4)			
C.D DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

