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Enhancing Accountability



 REPORT THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2021	DAY: Tuesday
OF	
TABLED BY:	L.D.M
CLERK AT THE TABLE	Maimon Mariku

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THE AUDITOR-GENERAL

ON

**SYSTEM FOR LAND BASED
EMISSIONS AND ESTIMATION
IN KENYA (SLEEK) PROJECT**

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

**MINISTRY OF ENVIRONMENT AND
FORESTRY**

Revised Template 30/6/2020



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

30 SEP 2020

RECEIVED

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2021

DAY

Project Name: System for Land Based Emissions Estimation (SLEEK)

TABLED
BY:

CLERK-AT
THE-TABLE:

Implementing Entity: Ministry of Environment and Forestry

PROJECT AGREEMENT DATED 23rd February 2018

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2020*

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: System for Land-Based Emissions Estimation in Kenya (SLEEK)

Objective: The key objective of the project is to aid meet national development goals and international reporting obligations. This will be achieved by developing an independently-verified emissions estimation system for the land sector with rigorous and reliable data that meet international standards.

The related end-of-program outcomes are:

- A national system reporting emissions and removals from the land sector; and
- Land sector information is made available for use in informed decision – making.

Address: The project headquarters offices are Nairobi County, Kenya.

The address of its registered office is:

Ministry of Environment and Forestry
NHIF Building Upper Hill, P.O Box 30126
Nairobi.

Contacts: The following are the project contacts

Telephone: (254) -20-5143200
E-mail: sleek@environment.go.ke
Website: sleek.environment.go.ke

1.2 Project Information

Project Start Date:	The project start date is DD 04 2013
Project End Date:	The project end date is DD 12 2019
Project Manager:	The Program Co-ordinator is Ali Mwanzei
Project Sponsor:	The project sponsor is Government of Australia

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	Project agreement dated 23 rd February 2018
Strategic goals of the project	The strategic goals of the project are as follows: (i) To help the Government of Kenya meet national development goal

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
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For the financial year ended June 30, 2020*

	and international reporting obligations (ii) To make this data available to support informed decision
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Developing an independently-verified emissions estimation system for the land sector (ii) Developing rigorous and reliable data that meet international standards
Other important background information of the project	The project will enable the GoK to quantify and report its land sector emissions. It will also allow Kenya to evaluate different land-use scenarios for sustainable development and inform policy decisions on resources use, including planning for forest restoration, protection of forest resources, improved agricultural productivity, and enhanced water availability. Due to the significant ongoing pressures on forest land being degraded by encroachment and converted for agriculture, their importance to water supply and catchment integrity, the five water towers of Kenya, and the global attention to forest from the United Nations Framework Convention on Climate Change (UNFCCC) and other international processes, the GoK has taken a policy decision to focus first on the land sector in the development of SLEEK.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) To meet international reporting requirements (ii) To support informed decision-making
Project duration	The project started on 1st April 2013 and ended on December 2019

1.4 Bankers

The following are the bankers for the current year:

- (i) Kenya Commercial Bank

Account name	Account number
Sleek Program Management Unit	1174389508

1.5 Auditors

The project is audited by the Auditor General, Kenya National Audit Office.

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,

**System for Land – Based Emissions Estimation in Kenya (SLEEK)
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their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Ali Mwanzei	Program Coordinator	MA	Overall coordination and implementation of the SLEEK program
Anne Ngugi	Program Administrative Assistant	BSc	Responsible for day-to-day operations of the SLEEK program, including staff administration, finance, travel and facilitation
Simon Matiba	Program Accountant	B.com,CPA (K)	Tracking expenditure and maintaining the accounts related to SLEEK program

1.7 Funding summary

The Project was for duration of five years from 2013 to 2019 with an approved budget of US\$594,000) equivalent to Kshs 59,400,000 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30th June 2020)		Undrawn balance to date (30th June 2020)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
Government of Australia	594,000	59,400,000	360,576.00	37,700,559	233,424.00	21,699,441
Total	594,000	59,400,000	360,576.00	37,700,559	233,424.00	21,699,441

1.8 Summary of Overall Project Performance:

The project has been able to achieve the following results

- Established the Project Management Unit
- Developed version two of a reporting tool to allow users generate UNFCCC reports
- Developed land cover maps and interpolated climate grids to be used in the system

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2020*

- Developed version three of a data integration tool known as FLINT
- Selected and calibrated a crops, soil and forest models to be used in the system
- Developed a technical manual to guide land cover map production in Kenya
- Supported establishment of a fully equipped GIS laboratory at DRSRS
- Supported digitization of 1.8 million climate records at KMD
- Supported the SLEEK scholarship program which is funding 22 Kenyan students
- Conducted an deployment and training workshop for the data Integration tool, FLINT, in Kenya

We believe we achieved value for money during the project implementation

We experienced implementation challenges as follows;

- One of the main challenges the programme has experienced is getting the SMU staff contracts renewed.
- The office of SMU created permanently at the ME&F by PSC

1.9 Summary of Project Compliance:

There were no issues of non-compliance raised.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT’S PREDETRMINED OBJECTIVES

Guidance

Refer to the project objectives from the Credit No and project ID which inform the program budget and annual budget. Report on the extent of the project’s progress in attaining the program plan. Report on the metrics met, objectives yet to be met, challenges and opportunities of the project in implementation of its plan

Enumerate all the objectives of the project as per the program plan

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:

- a) Produce a reliable reporting tool.

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
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the city	In FY 19/20 we increased motorable and passable roads by xx% the following roads were upgraded

Customize as per the project objectives.

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Two-to-three pages

Sleek 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 SLEEK project 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 top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Sleek project maintains ethical marketing standards through using person to person way of giving information and creating awareness i.e. organising workshops and seminars.

d) Product stewardship- outline efforts to safeguard consumer rights and interests

5. Community Engagements-

Sleek project make serious community engagement through advising on environmental carbon land emissions for informed decision making to the public, Sleek also offer scholarships for university students.

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* 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, 2020. 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.

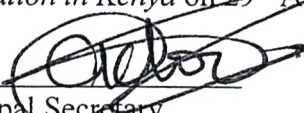
The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

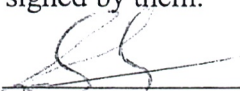
The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The *Principal Secretary* for the Ministry of Environment and Forestry and the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* 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.

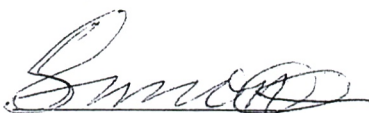
The *Principal Secretary* for the Ministry of Environment and Forestry the *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project 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 *Programme Coordinator* for *System for Land Based Emission Estimation in Kenya* on 29th August 2020 and signed by them.

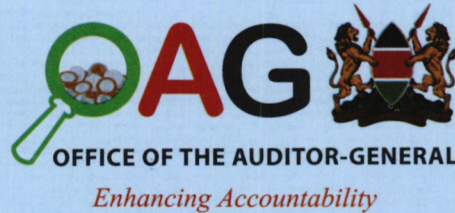

Principal Secretary
Name: Dr. Chris Kiptoo, CBS


Project Coordinator
Name: Ali Mwanzei


Project Accountant:
Name: Simon G. Matiba
ICPAK Member No: 14953

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SYSTEM FOR LAND BASED EMISSIONS AND ESTIMATION IN KENYA (SLEEK) PROJECT FOR THE YEAR ENDED 30 JUNE, 2020 - MINISTRY OF ENVIRONMENT AND FORESTRY

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of System for Land Based Emissions and Estimation (SLEEK) Project for the year ended 30 June, 2020 set out on pages 1 to 16, which comprise the statement of financial assets as at 30 June, 2020, 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 and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my Knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the System for Land Based Emissions and Estimation (SLEEK) Project as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Memorandum of Understanding dated 23 February, 2018 between the Commonwealth of Australia and the Government of Kenya, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies of Cash and Cash Equivalents

The statement of assets reflects a balance of Kshs.638,197.10 as at 30 June, 2020. However, the certificates of bank balances were not availed for audit verification. Further, recognised as pending staff payables under Note 11.1 is an amount of Kshs.711,394 representing various unpresented cheques that were written back in the Cash Book. Out of the Kshs.711,394, the Project Management was able to support Kshs.591,516.

In the circumstances, it was not possible to confirm the accuracy of the balance on cash and cash equivalents of Kshs.638,197 as at 30 June, 2020.

2. Lack of a Trial Balance

The project management did not avail the projects trial balance. It was, therefore, not clear and the Management did not explain how the figures in the financial statements were generated. The financial statements may therefore be unreliable and their accuracy could not be confirmed.

3. Delay in Payment of Statutory Deductions

The statement of receipts and payments reflects payments totalling Kshs.2,677,600 in respect to compensation of employees. Scrutiny of the documents presented for audit revealed that cheques for various statutory deductions drawn between the month of July and October 2019 amounting to Kshs.711,394 were not presented to the bank for payment as at the time of the audit. Further, the Project Management failed to deduct the Pay As You Earn (PAYE) deductions for months of November and December 2019. The Project Management netted off the entire pay without deducting and remitting PAYE amounting to Kshs.33,130.

Consequently, it has not been possible to confirm the accuracy of the balance on compensation of employees of Kshs.2,677,600.

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

Key Audit Matters

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

Other matters

1. Budget Control and Performance

The statement of comparative budget and actual amounts for the year ended 30 June, 2020 reflects actual receipts of Kshs.3,655,156 against budgeted receipts of Kshs.18,594,000 resulting in a shortfall of Kshs.14,938,844 or 80% of the total budget. The shortfall was mainly recorded under proceeds from domestic and foreign grants. Further, actual expenditure for the year amounted to Kshs.2,989,995 against the final budgeted expenditure of Kshs.18,594,000 resulting to under absorption of Kshs.15,504,045 for which management attributed to staff reduction and lapse of Project time.

2. Pending Bills

Note 11.1 to the financial statements indicate that the Project had pending accounts payables totalling Kshs.1,132,994 (2019: Kshs.974,003) as at 30 June, 2020 relating to unremitted statutory deductions and gratuity. During the year under review, the Project Management made payments totalling Kshs.974,003, while accumulating bills totalled Kshs.1,132,994. Management has not explained why the bills were not settled during the year when they occurred. The Project is at risk of incurring significant interest costs and penalties with the continued delay in payment.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, 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

Statement of Performance against Project's Predetermined Objectives

The Management did not prepare the statement of performance against the Project's predetermined objectives in the financial statements. This was contrary to the requirements under Section 81(2)(f) of the Public Finance Management Act, 2012 which requires that, at the end of each financial year, the Accounting Officer prepare financial statements for each national government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. This should include a statement of the National Government Entity's performance against predetermined objectives. Lack of the statement of performance raises uncertainties as to whether the Project achieved its mandate and objectives.

In the circumstances, it has not been possible to establish the status of the Project and any milestones achieved thereof.

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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how 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 overall 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 Project's 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 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 of the entity or 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.


Nancy Gathungu
AUDITOR-GENERAL

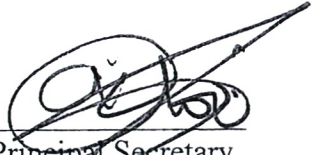
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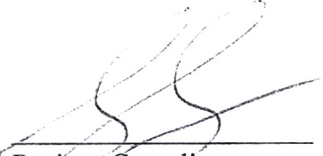
05 January, 2021

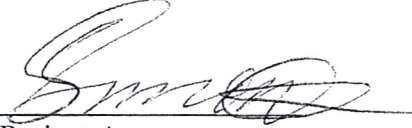
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		Cumulative to-date (from inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Proceeds from domestic and foreign grants	10.3	3,655,156	-	2,999,076	-	34,701,483
TOTAL RECEIPTS		3,655,156	-	2,999,076	-	34,701,483
PAYMENTS						
Compensation of employees	10.4	2,677,600	-	4,015,420	-	33,666,826
Purchase of goods and services	10.5	304,795	-	1,531,469	-	5,996,679
Social security benefits	10.6	7,560	-	20,520	-	132,160
TOTAL PAYMENTS		2,989,955	-	5,567,409	-	39,795,665
SURPLUS/(DEFICIT)		665,201	-	(2,568,333)	-	(5,094,182)

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


Principal Secretary
Name: Dr. Chris Kiptoo, CBS


Project Coordinator
Name: Ali M Mwanzei



Project Accountant
Name: Simon G. Matiba
ICPAK Member Number: 19453

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

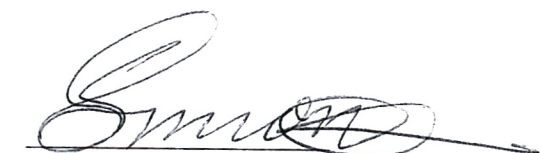
	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10.7	638,197.1	(825,203)
Total Cash and Cash Equivalents		638,197.1	(825,203)
Accounts receivables – Imprest and Advances	10.9	-	96,769
TOTAL FINANCIAL ASSETS		638,197.1	(728,434)
REPRESENTED BY			
Fund balance b/fwd	10.10	(728,434)	1,839,899
Prior year adjustments	10.11	701,430.1	-
Surplus/(Deficit) for the year		665,201	(2,568,333)
NET FINANCIAL POSITION		638,197.1	(728,434)

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

 Principal Secretary
 Date



 Project Coordinator
 Date



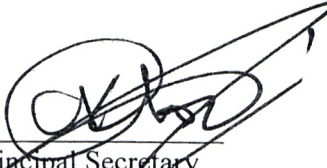
 Project Accountant
 Date
 ICPAK Member Number:14953

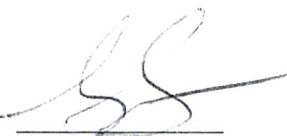
*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2020*

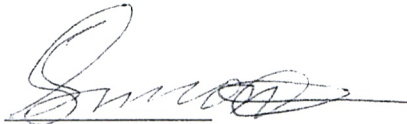
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Receipts from operating activities			
Proceeds from domestic and foreign grants	10.3	3,655,156	2,999,076
		3,655,156	2,999,076
Payments from operating activities			
Compensation of employees	10.4	2,677,600	(4,015,420)
Purchase of goods and services	10.5	304,795	(1,531,469)
Social security benefits	10.6	7,560	(20,520)
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	10.12	96,769	10,736
Prior Year Adjustments	10.11	701,430.10	-
Net cash flow from operating activities		1,463,400.10	(2,557,597)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,463,400.10	(2,557,597)
Cash and cash equivalent at BEGINNING of the year		(825,203)	1,732,394
Cash and cash equivalent at END of the year		638,197.10	(825,203)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2020 and signed by:


Principal Secretary
Date


Project Coordinator
Date

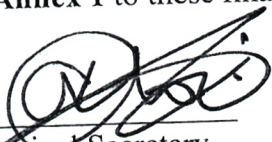

Project Accountant
Date
ICPAK Member No:14953

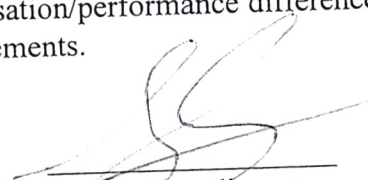
*System for Land – Based Emissions Estimation in Kenya (SLEEK)
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For the financial year ended June 30, 2020*

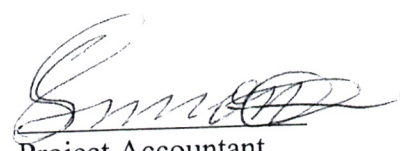
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Consolidated	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts/Payments Item						
Receipts						
Proceeds from Domestic and Foreign Grants	18,594,000	-	18,594,000	3,655,156	14,938,844	19.65%
Total Receipts	18,594,000	-	18,594,000	3,655,156	14,938,844	19.65%
Payments						
Compensation of employees	14,631,572	-	14,631,572	2,685,160	11,946,412	18.35%
Use of goods and services	3,962,428	-	3,962,428	304,795	3,657,633	7.69%
Total Payments	18,594,000	-	18,594,000	2,989,955	15,604,045	16.08%

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


Principal Secretary
Date


Project Coordinator
Date


Project Accountant
Date
ICPAK Member No:14953

10. NOTES TO THE FINANCIAL STATEMENTS

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

10.1 Basis of Preparation

10.1.1 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy 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.

10.1.2 Reporting entity

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

10.1.3 Reporting currency

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

10.2 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.

• 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.

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the 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.

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

• 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 recognised in the financial statements the time associated cash is received.

b) Recognition of payments

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

• Compensation of employees

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

• 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.

• Interest on borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **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.

c) 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.

d) 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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) 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.

f) 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 4** of this financial statement is a register of the contingent liabilities in the year.

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

g) 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.

h) 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.

i) 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.

j) 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 Kshs no loan disbursements were received in form of direct payments from third parties.

k) Exchange rate differences

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) 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.

m) 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, 2020.

n) 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 20xx 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	Total amount in KShs	
				2019/20	2018/19
				KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)					
Government of Australia-AUD	Various	40,000	3,655,156	3,655,156	2,999,076
Total		40,000	3,655,156	3,655,156	2,999,076

10.4 COMPENSATION OF EMPLOYEES

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
-					
Basic salaries of permanent employees	1,045,000	-	1,045,000	2,080,000	15,719,786
Personal Allowances paid as part of salary	1,018,800	-	1,018,800	1,614,900	12,325,000
Basic wages of temporary employees	-	-	-	-	150,000
Compulsory national social security schemes	-	-	-	20,520	59,400
Other personnel payments	613,800	-	613,800	300,000	3,360,268
Total	<u>2,677,600</u>	=	<u>2,677,600</u>	<u>4,015,420</u>	<u>31,614,454</u>

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.5 PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Communication, supplies and services	19,000	-	19,000	51,000	390,000
Domestic travel and subsistence	45,522	-	45,522	304,024	866,126
Office and general supplies and services	89,283	-	89,283	164,261	681,689
Hospitality supplies and services	-	-	-	-	959,125
Other operating payments	150,990	-	150,990	1,012,184	3,099,739
Total	304,795	=	304,795	1,531,469	9,996,679

10.6 SOCIAL SECURITY BENEFITS

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Employer social benefits in cash and in kind	7,560	-	7,560	20,520	132,160
Total	7,560	=	7,560	20,520	132,160

10.7 CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	638,197.10	(825,203)
Outstanding Imprests	-	96,769
Total	638,197.10	(728,434)

The project has one project accounts spread within the project implementation area and no foreign currency designated accounts.

10.8 A Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
Local Currency Accounts		
Kenya Commercial Bank [A/c No 1174389508]	638,197.1	123,508
Total local currency balances	<u>638,197.1</u>	<u>123,508</u>
Total bank account balances	<u>638,197.1</u>	<u>123,508</u>

10.9 OUTSTANDING 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 2020</i>	<i>Balance 2019</i>
ANNE WAMBUI	-	-	-	-	14,769
ANNE WAMBUI	-	-	-	-	30,000
ANNE WAMBUI	-	-	-	-	7,000
ANNE WAMBUI	-	-	-	-	15,000
ANNE WAMBUI	-	-	-	-	30,000
Total	=	=	=	=	<u>96,769</u>

10.10 FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	(825,203)	1,613,610
Outstanding imprests and advances	96,769	107,505
Total	<u>(728,434)</u>	<u>1,721,115</u>

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.11 PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	123,508	-	-
Cash in hand	264.90	-	-
Accounts Payables	(825,203)	-	-
	(701,430.10)	-	-

(The prior year adjustment of kshs 701,430.10 is as a result of clearing the overdrawn cashbook balance at the beginning of the year and cash at hand (Imprests) adjustments of the kshs 264.90 against the opening bank balance for the year.)

10.12 CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest paid during the year	96,769	10,736
Net changes in account receivables	96,769	10,736

11. OTHER IMPORTANT DISCLOSURES

11.1 PENDING STAFF PAYABLES (See Annex 2B)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	(825,203)	711,394	825,203	711,394
Gratuity	(148,800)	421,600	148,800	421,600
Total	(974,003)	1,132,994	974,003	1,132,994

12.0 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.

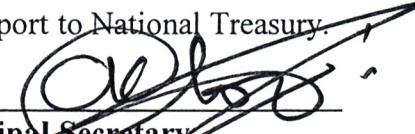
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved /Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Staff Contracts not renewed	Staff contracts renewals were pending for approval	ALI MWANZEI-Program Cordinator	Not resolved	31 st Dec 2020
2.	Budget Under absorption	Resigned Staff not replaced and delay in donor funds release	ALI MWANZEI-Program Cordinator	Not resolved	31 st Dec 2020

Guidance Notes:

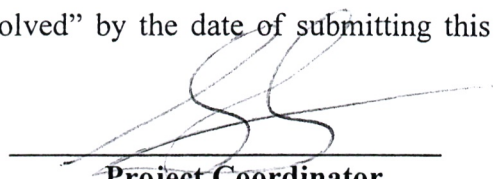
- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;

*System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2020*

- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Principal Secretary
Date 30/09/2020



Project Coordinator
Date 30/09/2020

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign grants	18,594,000	3,655,156	14,938,844	19.65%	Staff Reduction/Lapse of Project Time
Total Receipts	18,594,000	3,655,156	14,938,844	19.65%	Staff Reduction/Lapse of Project Time
Payments					
Compensation of employees	14,631,572	2,685,160	11,946,412	18.35%	Staff Reduction/Lapse of Project Time
Purchase of goods and services	3,962,428	304,795	3,657,633	7.69%	Staff Reduction/Lapse of Project Time
Total payments	18,594,000	2,989,955	15,604,045	16.08%	Staff Reduction/Lapse of Project Time

Explain all variance below 90% and above 100%

- (i) Staff Reduction
- (ii) Staff Reduction
- (iii) Staff Reduction

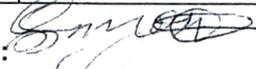

System for Land – Based Emissions Estimation in Kenya (SLEEK)
Reports and Financial Statements
For the financial year ended June 30, 2020

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Permanent Employees - Management							
1. Ali Mwanzei	P.C.	310,000	31-Dec 2019	-	310,000	-	Employee Contracts not yet finalised
2. Ann Wambui	O.A.	111,600	30-Sep 2019	-	111,600	-	Employee Contracts not yet finalised
3. Others (see attached schedule)		711,394	31-dec 2019	-	711,394	-	Budget Constraints
Total		1,132,994			1,132,994	-	

PENDING BILLS FOR THE FINANCIAL YEAR 2019-2020

31/07/2019	COMMISSIONER TAXES	119,878.00
31/08/2019	COMMISSIONER TAXES	2,343.00
31/08/2019	COMMISSIONER TAXES	16,565.00
31/08/2019	COMMISSIONER TAXES	18,613.00
31/08/2019	COMMISSIONER TAXES	82,357.00
30/09/2019	COMMISSIONER TAXES	2,343.00
30/09/2019	ALI MWEU MWANZEI	5,000.00
30/09/2019	COMMISSIONER TAXES	16,565.00
30/09/2019	COMMISSIONER TAXES	18,613.00
30/09/2019	COMMISSIONER TAXES	82,357.00
30/09/2020	COMMISSIONER TAXES	44,640.00
31/10/2019	COMMISSIONER TAXES	16,565.00
31/10/2019	COMMISSIONER TAXES	82,357.00
31/10/2019	NSSF	1,080.00
31/10/2019	NHIF	1,700.00
31/10/2019	OLD MUTUAL LIFE ASSURANCE	17,000.00
31/10/2019	PRUDENTIAL ASSURANCE	3,340.00
31/10/2019	ZAMARA VUNA PENSION PLAN	20,243.00
31/10/2019	ASILI SACCO	14,255.00
31/10/2019	CORDINATOR NSSF SLEEK PMU	1,080.00
31/10/2019	ALI MWEU MWANZEI	5,000.00
31/10/2019	COMMISSIONER TAXES	139,500.00
	TOTAL	711,394.00

Verified by:  Date: 10 July 2020
 Approved by:  Date: 10 July 2020


REPUBLIC OF KENYA


F.O 30

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES
SLEEK PROGRAM MANAGEMENT UNIT 2019/2020
BANK RECONCILIATION STATEMENT AS AT 30/6/2020

	Kshs.	Kshs.
Balance as per bank certificate		638,197.10
Less		
1. Payments in cashbook not yet recorded in bank statement	0.00	
2. Receipts in bank statement not yet recorded in cashbook	0.00	0.00
Add		
3. Payments in bank statement not yet recorded in casbook	0.00	
4. Receipts in cashbook not yet recorded in bank statement.	0.00	0.00
Balance as per the cashbook.....		638,197.10

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

Prepared By: 
Signature Designation Date

Approved By: 
Signature Designation Date

(All schedules are attached herewith)