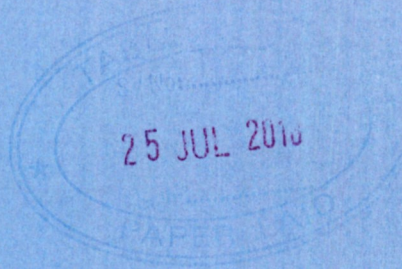


REPUBLIC OF KENYA

*paper laid by the  
Leader of majority party  
M.P.F  
25/7/2018*



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
STATE DEPARTMENT OF ENVIRONMENT**

**FOR THE YEAR ENDED  
30 JUNE 2017**

**MINISTRY OF ENVIRONMENT AND NATURAL  
RESOURCES**





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**STATE DEPARTMENT FOR ENVIRONMENT**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

The Ministry was established by Executive Order No. 2/2015 of May 2015 by splitting the Ministry of Environment, Water and Natural Resources. At Cabinet level, the Ministry is represented by the Cabinet Secretary for Environment and Natural Resources, who is responsible for the general policy and strategic direction of the Ministry. The mandate of the Ministry is detailed in the Executive Order no. 2/2015, “to undertake protection, conservation and development of Environment, and Natural Resources for sustainable development”.

The Ministry’s Vision is “*A clean, healthy, safe and sustainably managed environment, and Natural resources*”

The Mission is, “*To facilitate good governance in the protection, restoration, conservation, development and management of environment, water and natural resources for equitable and sustainable development*”

### (b) Key Management

The Ministry’s day-to-day management is under the

- i. State Department of Environment
- ii. State Department of Natural Resources

The State Department of Environment is charged with responsibilities of implementing policies, strategies and development plans for conservation, protection and management of Environment.

The State Department of Natural Resources is tasked with the role of formulating, reviewing and implementation of policy on the Natural Resources sector and Regional Development programmes. The department of Regional Development Programmes has since been moved to the State Department of Planning and Statistics.

During the Financial Year 2015/16 the Principal Secretary for Environment was appointed as an Accounting officer for the Department.

The Principal Secretary State Department of Environment was therefore responsible for the preparation of Financial Statements for the State Department of Environment.

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	<b>Mr. Charles Sunkuli</b>
2.	Environment Secretary	<b>Alice Kaudia,(Phd,HSC)</b>
3.	Director Administration	<b>Charity M. Bokindo</b>
4.	Chief Economist	<b>Anthony N. Mugane</b>
5.	Secretary Administration	<b>William Kiprono</b>
6.	Director Kenya Meteorological Services	<b>Peter Ambenje</b>
7.	Head of Accounting Unit	<b>James Ngaira Liguyani</b>
8.	Principal Internal Audit	<b>Lucy Kabaya</b>
9.	Director Human Resource Management & Development	<b>M.S. Gitari</b>
10.	Principal Supply Chain Management	<b>Joshua Musau</b>
11.	Director Nairobi River Basin Programme	<b>Erick FN Akotsi</b>
12.	Director National Environment Management Authority	<b>Prof. Geoffrey Wahungu</b>
13.	Chief Finance Officer	<b>Pauline Lujanje</b>

**(d) Fiduciary Oversight Arrangements**

**Audit and finance committee**

**(i) Mandate**

The mandate of the audit committee shall include:-

- Assisting the accounting officer/chief executive officer in enhancing internal controls in order to improve efficiency, transparency and accountability.
- Reviewing audit issues raised by both internal and external auditors.

Resolving unsettled and unimplemented Public Accounts and Public Investments Committees' (PAC/PIC) recommendations.

- Enhancing communication between management, internal and external audit and fostering an effective internal audit function.

However, the mandate of the audit committee shall not be limited in any way, which would prevent it from properly performing its duties and responsibilities.

**(ii) Duties and Responsibilities**

Duties and responsibilities covering three broad areas relating to compliance with internal controls, financial reporting and governance shall include:-

- Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
- Reviewing and approving the audit charter where applicable and internal audit annual work plans.

- Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulation, procedures, plans and ethics.
- Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the accounting officer/chief executive officer.

The above responsibilities should not prevent the audit committee from carrying out any tasks, which are within its mandate.

**(e) Headquarters**

P.O. Box 30126-00100  
NHIF Building  
Ragati Road  
Upper Hill  
Nairobi, KENYA

**(f) Entity Contacts**

Telephone: 0254-20-2730808/9  
E-mail: ps@environment.go.ke  
Email:PS@environment.go.ke

**(g) Entity Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

**(h) Independent Auditors**

Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

## **FORWARD BY THE CABINET SECRETARY**

The Ministry of Environment and Natural Resources, as presently constituted was established Executive Order No. 1/2016 of May 2016 - on the organization of the government of Kenya. It is mandated to undertake protection, conservation and development of environment, and natural resources for sustainable development. During the 2016/17 Financial Year, the Ministry's approved revised budget was Kshs 6.513 billion. However, the actual expenditure/receipts totaled to about Kshs 7.255 billion. The State Department spent about Kshs 2.979 billion on recurrent expenditures and Kshs 4.246 billion on development expenditure. The absorption rate is 95%.

In line with the constitution and Kenya's development agenda, various initiatives were implemented through five (5) programmes in the review period 2016/17. These were: Environment Policy Development and Coordination; Environment Management and Protection; Meteorological Services; Forestry Research, Development and Management; and Wildlife Conservation and Management.

Since policy formulation remains a key responsibility of the National Government, the Ministry carried out various activities in the area of policy – which include policy formulation, legislation, development strategies and other national blueprints. During this process, a number of outputs emerged including: The signing of the Paris Agreement, and the Publishing of the National Adaptation Plan 2015 - 2030. The Kenya Green Economy Strategy and Implementation Plan (GESIP) 2016 – 2030 was also finalized and launched. This strategy is a living document that has already inspired a number of Green Initiatives – some of which as being supported by our development partners. They include: The Green Growth and Employment Creation Program supported by DANIDA, a number of UNEP supported initiatives. The GESIP together with the National Climate Change Action Plan is helping to strengthen green growth across sectors to increase efficiency and grow our economy faster to meet the government's extensive growth agenda.

To increase tree cover beyond the 7.2% a total of 778,570 hectares of forests were rehabilitated while 190 million tree seedlings were raised and planted. To ensure that the correct mix of indigenous tree species continues to be planted in future, KEFRI collected and stored 11 tons of assorted tree seeds – which will be planted in subsequent years. The rehabilitation of forests took place in various water towers and was accompanied by other activities such as the green schools program elsewhere.

The process of upgrading and branding of national parks continued and it included activities such as fencing. There has been extra emphasis on benefits sharing to ensure a symbiotic coexistence between communities and wildlife. Resource mobilization for wildlife corridor protection is ongoing, while at the same time, a national strategy for the same is being developed. Some key activities in the wildlife program included: Detailed mapping for Hell's Gate National Park, Longonot National Park and Lake Naivasha Wildlife Sanctuary; Detailed mapping for Nairobi National Park – Swara Conservancy (Athi River); Detailed mapping for Mt. Kenya National Park – Aberdare National Park.

On the restoration of urban rivers and riparian areas various activities took place; especially in high density settlements. The cleaning of Nairobi and Sosian rivers continued alongside five other rivers in the ministry's work plan. However, the outputs were reduced to comply with significant budgetary cuts that were experienced especially in the second half of the financial year.

The Meteorological Services Program continued with various modernization initiatives, as well as the installation of hydrogen generators, air quality measurements followed by enforcement by NEMA, and improvement of Airport weather observation systems – which further bolstered Kenya's bid for direct airline flights from Nairobi to the USA.

The area of Waste Management and Pollution control is being addressed by a number of initiatives and the Ministry is benefiting from collaboration with partners such as the Government of Denmark in what is known as Strategic Sector Collaboration (SSC) – which arguably has one of the best waste management systems in the planet – with as little as only 3% of waste produced ending up in landfills. The plastic bags initiative of the Vision 2030 took a major leap with the ban on polythene carrier bags – which was gazetted during the year and has received a lot of support from citizens. This will be followed up by a variety of waste management measures such as take-back schemes to address other kinds of waste.

Despite the achievements recorded over the review period, the Ministry continues to face a number of challenges. The challenges include limited funding, environmental degradation due to population pressure and high levels of poverty, climate change, as well as managing of stakeholder's expectations.

State Department of Environment  
Reports and Financial Statements  
For the year ended June 30, 2017

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With the support of all stakeholders, it is my hope that the Ministry will continue to play its rightful role as articulated in the Executive Order 1/2016.

**PROF. JUDI W. WAKHUNGU, EGH**  
**CABINET SECRETARY**

## **STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department of Environment is responsible for the preparation and presentation of the Departments financial statements, which give a true and fair view of the state of affairs of the Department for and as at the end of the financial year (2016-2017) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements 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 ministry; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the ministry ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department of Environment accepts responsibility for the Department'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 (IPSAS). The Accounting Officer is of the opinion that the Department's financial statements give a true and fair view of the state of Ministry's transactions during the financial year ended June 30, 2017, and of the Department's financial position as at that date. The Accounting Officer in charge of the State Department of Environment further confirms the completeness of the accounting records maintained for the Department, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.

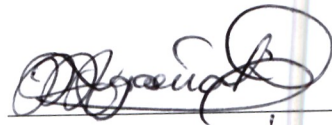
The Accounting Officer in charge of the State Department of Environment confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Department's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The Department's financial statements were approved and signed by the Department Accounting Officer on 30/9/ 2017.



**Principal Secretary/Accounting Officer**



**Principal Accounts Controller**

# REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF ENVIRONMENT FOR THE YEAR ENDED 30 JUNE 2017 –MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Qualified Opinion

I have audited the accompanying financial statements of State Department of Environment set out on pages 14 to 33, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the State Department of Environment as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Qualified Opinion and Emphasis of Matter sections of my report, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

##### Basis for Qualified Opinion

#### 1. Accuracy, Completeness and Presentation of Financial Statements

##### 1.1. Comparative Figures

The financial statements of the State Department of Environment as at 30 June 2017 reflect comparative figures that mirror the closing balances of the defunct Ministry of Environment and Natural Resources. However, there was a demerger during the year under review separating the State Department of Natural Resources from the State Department of Environment. The effect and impact of the separation of the state departments has not been considered in the comparative figures to comply with IPSAS 1 and 3 requirements. Further,

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*Report of the Auditor-General on the Financial Statements of State Department of Environment –Ministry of Environment and Natural Resources for the year ended 30 June 2017*

the comparative figures in the financial statements do not tally with the nil comparative balances shown in the IFMIS.

### 1.2. Undisclosed and Unsupported Transfers to Other Government Entities

Note 7 to the financial statements indicates transfer to other Government entities of Kshs.1,957,181,570 (2016; Kshs.10,731,987,178) as at 30 June 2017. However, the entities provided only received Kshs.65,970,160 and Kshs.786,823,221 for recurrent and development expenditure all totaling Kshs.852,793,381 leaving Kshs.1,104,388,189 undisclosed and unsupported.

### 1.3. Completeness of the Financial Statements

The financial statements presented for audit do not have a list of pending bills and summary of fixed assets and a progress on implementation of audit recommendations for previous year as required under International Public Sector Accounting Standards (IPSAS 1) under which they were prepared. The financial statements were therefore in complete.

### 1.4. Unsupported Prior Year Adjustment

Included in the financial statements under the cash flow statement and Note 15 is Kshs.146,183,034 described as prior year adjustments on receivables which has not been explained or supported contrary to IPSAS 1. The adjustment could therefore not be verified as no information was provided for audit review.

### 1.5 Unexplained Variances between the Financial Statements and the IFMIS Record Balances

Various account balances in the financial statements differ with respective balances shown in the unsigned IFMIS trial balances and notes attached to the financial statements as shown below;

Account Name	Financial Statement Balance 30/6/17 Kshs.	IFMIS Balance 30/6/17 Kshs.	Variance Kshs.
Bank Balances	54,991,707	(104,718,559)	(49,726,852)
Cash Balances	8,249	1,668,109,022	1,668,100,773
Accounts Receivables – Outstanding Imprest and Clearance Accounts	6,964,113	38,697,848	31,733,735
Accounts Payables-Deposits	53,266,931	1,593,017,629	1,539,750,698
Financial Assets	61,964,113.00	1,602,088,311	1,540,124,198

As a result, the accuracy of the balances in the financial statement cannot be confirmed.

In view of the foregoing, the accuracy, completeness and presentation of the 2017 financial statements for the State Department of Environment cannot be ascertained.

## **2. Cash and Cash Equivalents**

The cash and cash equivalents balance of Kshs.54,999,956 as at 30 June 2017 is at variance with the IFMIS balance of Kshs.1,563,390,462 resulting in an unexplained difference of Kshs.1,557,890,506. Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.54,999 954 as at 30 June 2017 cannot be ascertained.

## **3. Fixed Assets**

### **3.1. Fixed Assets Register**

During the year under review, the state department acquired Fixed Assets of Kshs.872,524,939 . However, a summary fixed assets register was not provided for audit review yet the department has various assets including land and buildings across the country as well as vehicles and other equipment of undetermined value. Further, the state department raised Kshs.1,750,000 from sale of unidentified fixed assets. In addition, the fixed assets inherited by the department have not been disclosed in the financial statements. In the absence of the fixed assets register, it has not been possible to confirm that the fixed assets in the state department's financial statements are fairly stated and the reason for non-maintenance of a fixed assets register.

### **3.2 Loss of Government Vehicle**

As reported in 2014/2015 and 2015/2016 the state department vehicle registration number GK A 152Q (though assigned civilian number plate KAY (953F) valued at Kshs.5,460,000 was lost at mlolongo area in Machakos County under unclear circumstances on 24 August 2013 at around 9.00 am and was at the time being driven by an unauthorized person. However, Government regulation on reporting of stolen vehicles were not followed while reporting of the matter in the ministry. It therefore seems that there is an intension to conceal the loss. Management has not initiated any measures to recover the loss of Kshs.5,460,000 from the responsible parties.

In consequence, the existence, ownership, security and accuracy of the fixed assets acquired and or inherited by the state department could not be confirmed as at 30 June 2017.

## **4. Pending Bills**

### **4.1. Unpaid Bills**

During the year under review, there were no pending bills disclosed in the financial statements except for an amount of Kshs.330,483,374.70 which mentioned in attached correspondence that relates to 2015/2016 for meterological department. However, its not

clear whether the pending bills were paid or not. Further, IFMIS note 24 indicates accounts payable of Kshs.1,593,017,629 that are not shown in the financial statements nor were supporting documents provided for audit review.

Under the circumstance, it has not been possible to confirm whether, the department had outstanding pending bills as at 30 June 2017.

## **4.2 Deposits Account**

The State Department of Environment reflects a deposit account Kshs.53,266,931 as at 30 June 2017 as compared to Kshs.57,084,782 in 2015/2016. The deposits account is build up by retention money for defect liability period of about six (6) Months to one year. However, most of the deposits have been outstanding for over five (5) years. It was therefore, not possible to ascertain the validity and genuineness of the deposits balance of Kshs.53,266,931 as at 30 June 2017.

## **5.0 Outstanding Imprest**

### **5.1 Imprest Understatement**

The outstanding imprest balance of Kshs. 6,964,157 as at 30 June 2017 is understated by Kshs.38,764,774 being Government imprest not posted to the ledger. Recoverability of the balance cannot be ascertained as at 30 June 2017.

### **5.2 Multiple Imprests**

It was noted during the audit that fourteen officers had more than one imprest at a time amounting to Kshs. 66,747,385 as at 30 June 2017 contrary to Section 94 (4) (a) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness and recoverability of the outstanding imprest cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department of Environment in accordance with ISSAI 30 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.

## **Emphasis of Matter**

### **1. Budget Analysis**

#### **a. Revenue Shortfall**

The aggregate exchequer release of Kshs.4,777,671,490 for the year under review were short of the approved budget figure of Kshs.5,348,274,451 by Kshs.570,602,961 whose

variance has not been explained. The department had budgeted to receive Kshs.3,750,000 from the sale of assets whose actual receipt was Kshs.1,750,000 resulting in a shortfall of Kshs.2,000,000.

Further, on other receipts the department had an approved budget of Kshs.815,150,000 whereas the actual realized was Kshs.159,560,430 resulting in a shortfall of Kshs.655,589,570 which has not been explained.

#### **b. Expenditure Budget Analysis**

The state department had an approved budget of Kshs.531,138,194 for use of goods and services. The actual expenditure as at 30 June 2017 amounted to Kshs.830,074,824 resulting to over expenditure of Kshs.298,936,630. The authority to incur the excess expenditure of Kshs.298,936,630 was not provided for audit verification. The over expenditure is therefore un authorized.

The state department had an approved budget of Kshs.3,801,572,286 for transfer to other Government entities. The indicated actual transfer during the year amounted to Kshs.1,957,181,570 resulting to underfunding to those entities by Kshs.1,844,390,716 or 51%.. The underfunding may hinder the operations of the institutions concerned.

Further, on acquisition of assets the approved budget was Kshs.1,578,507,293 against the actual assets acquired amounting to Kshs.872,524,940 resulting to underutilization of Kshs.705,982,353.

In view of the forgoing, the state department did not achieve its planned and budgeted activities and its objectives for the year under review.

#### **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. Except for the matters described in the Basis for Qualified Opinion and Emphasis of Matter sections of my report, I determined that there were no Key Audit Matters to communicate in my report.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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 such 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.

In preparing the financial statements, management is responsible for assessing the Department's ability to continue as a going concern sustain services, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the State Department's or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Department's financial reporting process.

### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the ministry's ability to continue as a going concern or 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 State Department to cease 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 Board's 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.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

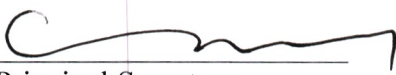
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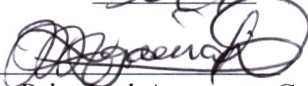
**STATE DEPARTMENT FOR ENVIRONMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	4,777,671,490	9,534,430,770
Proceeds from Foreign Borrowings	2	-	39,536,444
Proceeds from Sale of Assets	3	1,750,000	2,906,162,888
Other Revenues	4	159,560,430	3,597,421,179
<b>TOTAL REVENUES</b>		<b>4,938,981,920</b>	<b>16,077,551,281</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	1,231,898,983	1,351,320,643
Use of goods and services	6	830,074,824	1,235,394,529
Transfers to Other Government Units	7	1,957,181,570	10,731,987,178
Other grants and transfers	8	33,604,422	31,441,590
Social Security Benefits	9	4,999,999	6,998,630
Acquisition of Assets	10	872,524,939	2,580,739,731
<b>TOTAL PAYMENTS</b>		<b>4,930,284,738</b>	<b>15,937,882,301</b>
<b>SURPLUS/DEFICIT</b>		<b>8,697,182</b>	<b>139,668,980</b>

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 30/9 2017 and signed by:

  
Principal Secretary  
Name:

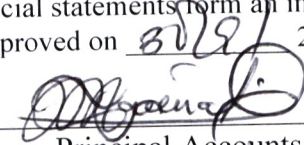
  
Principal Accounts Controller  
Name:  
ICPAK Member Number:

State Department of Environment  
 Reports and Financial Statements  
 For the year ended June 30, 2017

<b>STATEMENT OF ASSETS &amp; LIABILITIES</b>			
	<b>Note</b>	<b>2016-2017</b>	<b>2015-2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11A	54,991,707	138,993,049
Cash Balances	11B	8,249.00	329,198
<b>Total Cash And Cash Equivalents</b>		<b>54,999,956</b>	<b>139,322,247</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	12	6,964,157	63,945,569
<b>TOTAL FINANCIAL ASSETS</b>		<b>61,964,113</b>	<b>203,267,816</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	13	53,266,931	57,084,782
<b>NET FINANCIAL ASSETS</b>		<b>8,697,182</b>	<b>146,183,034</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	14	146,183,034	6,514,054
Prior year adjustments	15	(146,183,034)	-
<b>Surplus/Deficit for the year</b>		<b>8,697,182</b>	<b>139,668,980</b>
<b>NET FINANCIAL POSSITION</b>		<b>8,697,182</b>	<b>146,183,034</b>

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 30/9/2017 2017 and signed by:

  
 Principal Secretary  
 Name:

  
 Principal Accounts Controller  
 Name:  
 ICPAK Member Number:

<b>STATEMENT OF CASH FLOW</b>			
	<b>Note</b>	<b>2016-2017</b>	<b>2015-2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Transfers from National Treasury	<b>1</b>	4,777,671,490	9,534,430,770
Other Revenues	<b>4</b>	159,560,430	3,597,421,179
		<b>4,937,231,920</b>	<b>13,131,851,949</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>5</b>	(1,231,898,983)	(1,351,320,643)
Use of goods and services	<b>6</b>	(830,074,824)	(1,235,394,529)
Transfers to Other Government Units	<b>7</b>	(1,957,181,570)	(10,731,987,178)
Other grants and transfers	<b>8</b>	(33,604,422)	(31,441,590)
Social Security Benefits	<b>9</b>	(4,999,999)	(6,998,630)
		<b>(4,057,759,798)</b>	<b>(13,357,142,570)</b>
<b>Adjusted for:</b>			
Changes in receivables		56,981,412	(59,675,810)
Changes in payables		(3,817,851)	(8,888,083)
Adjustments during the year	<b>15</b>	(146,183,034)	-
		<b>(93,019,473)</b>	<b>(68,563,893)</b>
<b>Net cash flow from operating activities</b>		<b>786,452,649</b>	<b>(293,854,514)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>3</b>	1,750,000	2,906,162,888
Acquisition of Assets	<b>10</b>	(872,524,939)	(2,580,739,731)
<b>Net cash flows from Investing Activities</b>		<b>(870,774,939)</b>	<b>325,423,157</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	<b>2</b>	-	39,536,444
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>39,536,444</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(84,322,290)</b>	<b>71,105,087</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>139,322,247</b>	<b>68,217,160</b>
<b>Cash and cash equivalent at END of the year</b>		<b>54,999,957</b>	<b>139,322,247</b>

**STATE DEPARTMENT FOR ENVIRONMENT  
Reports and Financial Statements  
For the year ended June 30, 2017**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3/29/17 2017 and signed by:



Principal Secretary  
Name:





Principal Accounts Controller  
Name:  
ICPAK Member Number:

Statement of Receipts and Financial Statements  
For the year ended June 30, 2017

Budget execution - Recurrent & Development Combined - FY 2016/17						
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	346,075,000	0	346,075,000	0	346,075,000	0%
Exchequer releases	5,348,274,451	0	5,348,274,451	4,777,671,490	570,602,961	89%
Proceeds from Sale of Assets	3,750,000	0	3,750,000	1,750,000	2,000,000	47%
Other Receipts	815,150,000	0	815,150,000	159,560,430	655,589,570	2%
<b>Total Receipts</b>	<b>6,513,249,451</b>	<b>0</b>	<b>6,513,249,451</b>	<b>4,938,981,920</b>	<b>1,574,267,531</b>	<b>74%</b>
<b>Payments</b>						
Compensation of Employees	1,275,910,948	0	1,275,910,948	1,231,898,983	44,011,965	97%
Use of goods and services	531,138,194	0	531,138,194	830,074,824	(298,936,630)	156%
Transfers to Other Government Units	3,801,572,286	0	3,801,572,286	1,957,181,570	1,844,390,716	51%
Other grants and transfers	33,605,040	0	33,605,040	33,604,422	618	100%
Social Security Benefits	5,000,000	0	5,000,000	4,999,999	1	100%
Acquisition of Assets	1,578,507,293	0	1,578,507,293	872,524,940	705,982,353	55%
<b>Grand Total</b>	<b>7,225,733,761</b>	<b>0</b>	<b>7,225,733,761</b>	<b>4,930,284,738</b>	<b>2,295,449,023</b>	<b>68%</b>
<b>Surplus/Deficit</b>	<b>(712,484,310)</b>	<b>0</b>	<b>(712,484,310)</b>	<b>8,697,182</b>	<b>(721,181,492)</b>	

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 30/6/2017 2017 and signed by:

  
Principal Secretary  
Name:

  
Principal Accounts Controller  
Name:  
ICPAK Member Number

State Department of Environment  
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For the year ended June 30, 2017

<b>Budget execution - Recurrent - FY 2016/17</b>						
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>			0			
Exchequer releases	2,850,467,951		2,850,467,951	2,850,430,000	37,951	100%
Proceeds from Sale of Assets	3,750,000		3,750,000	1,750,000	2,000,000	47%
Other Receipts	815,150,000		815,150,000	159,560,430	655,589,570	2%
<b>Total Receipts</b>	<b>3,669,367,951</b>	<b>0</b>	<b>3,669,367,951</b>	<b>3,011,740,430</b>	<b>657,627,521</b>	<b>78%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,180,910,948	(10,000,000)	1,170,910,948	1,180,583,865	(9,672,917)	100%
Use of goods and services	359,238,194	124,546,442	483,784,636	471,394,110	12,390,526	97%
Transfers to Other Government Units	1,387,952,555	422,000,000	1,809,952,555	1,000,121,085	809,831,470	55%
Other grants and transfers	33,605,040		33,605,040	33,604,422	618	100%
Social Security Benefits	5,000,000		5,000,000	4,999,999	1	100%
Acquisition of Assets	12,407,293	153,707,470	166,114,772	155,708,679	10,406,093	94%
<b>Grand Total</b>	<b>2,979,114,030</b>	<b>690,253,912</b>	<b>3,669,367,942</b>	<b>2,846,412,160</b>	<b>822,955,791</b>	<b>78%</b>
<b>Surplus/Deficit</b>	<b>690,253,921</b>	<b>(690,253,912)</b>	<b>9</b>	<b>165,328,270</b>	<b>(165,328,261)</b>	

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 \_\_\_\_\_ 2017 and signed by:



Principal Secretary  
Name:

Principal Accounts Controller  
Name:

ICPAK Member Number

Budget execution - Development - FY 2016/17							
Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	<b>RECEIPTS</b>			0			
	Proceeds from Domestic and Foreign Grants	346,075,000		346,075,000		346,075,000	0%
	Exchequer releases	2,497,806,500		2,497,806,500	1,927,241,490	570,565,010	77%
	<b>Total Receipts</b>	<b>2,843,881,500</b>	<b>0</b>	<b>2,843,881,500</b>	<b>1,927,241,490</b>	<b>916,640,010</b>	<b>68%</b>
	<b>Payments</b>			0			
21	Compensation of Employees	95,000,000	(41,500,000)	53,500,000	51,315,118	2,184,882	96%
22	Use of goods and services	171,900,000	222,843,700	394,743,700	358,680,714	36,062,986	90%
263	Transfers to Other Government Units	2,413,619,731	(1,075,907,831)	1,337,711,900	957,060,485	380,651,415	61%
31	Acquisition of Assets	1,566,100,000	(731,043,700)	835,056,300	716,816,261	118,240,039	86%
	<b>Grand Total</b>	<b>4,246,619,731</b>	<b>(1,625,607,831)</b>	<b>2,621,011,900</b>	<b>2,083,872,578</b>	<b>537,139,322</b>	<b>79%</b>
	<b>Surplus/Deficit</b>	<b>(1,402,738,231)</b>	<b>1,625,607,831</b>	<b>222,869,600</b>	<b>(156,631,088)</b>	<b>379,500,688</b>	

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 30/9/2017 and signed by:



State Department of Environment  
Reports and Financial Statements  
For the year ended June 30, 2017

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Principal Secretary  
Name:

Principal Accounts Controller  
Name:  
ICPAK Member Number

**STATE DEPARTMENT FOR ENVIRONMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**IV. SIGNIFICANT ACCOUNTING POLICIES**

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

**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 notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**2. Reporting entity**

The financial statements are for the *State department for environment*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- i) Lake Victoria environment management authority*
- ii) Mercury initial action for Kenya phasing out ozone depleting substance*
- iii) Support Kenya for The Revision of the NABSAPs And Development*
- iv) Sound Chemical Management*

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *State department for environment*.

**Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **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.

### **External Assistance**

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

#### **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 entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

#### **Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **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 entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

### **Compensation of employees**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, 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.

### **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.

### **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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

#### **4. In-kind contributions**

In-kind contributions are donations that are made to the *State department for environment* 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 *State department for environment* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

#### **5. 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.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **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 party deposits. As at 30th June 2017, this amounted to Kshs 53,266,931.15 compared to Kshs 57,084,781.00 in prior period as indicated.

There were no other restrictions on cash during the year

### **6. 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 are 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.

**1. EXCHEQUER RELEASES**

<b>Description</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	863,000,000	1,807,196,170
Total Exchequer Releases for quarter 2	1,957,342,490	2,254,213,060
Total Exchequer Releases for quarter 3	730,152,442	2,030,121,540
Total Exchequer Releases for quarter 4	1,227,176,558	3,442,900,000
<b>TOTAL</b>	<b>4,777,671,490</b>	<b>9,534,430,770</b>

**2. PROCEEDS FROM FOREIGN BORROWINGS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing - Direct Payments		39,536,444
<b>TOTAL</b>	<b>-</b>	<b>39,536,444</b>

**3. PROCEEDS FROM SALE OF ASSETS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment	1,750,000	90,000
Receipts from Sale of Certified Seeds and Breeding Stock		2,898,722,888
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		7,350,000
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
<b>TOTAL</b>	<b>1,750,000</b>	<b>2,906,162,888</b>

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**4. OTHER REVENUES**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received		
Profits and Dividends		
Rents	1,250,000	254,000
Other Property Income		
Sales of Market Establishments		
Receipts from Administrative Fees and Charges		3,034,541,179
Receipts from Administrative Fees and Charges - Collected as AIA	3,000,000	559,676,000
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		2,950,000
Receipts from Sale of Incidental Goods	10,500,000	
Fines Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Other Receipts Not Classified Elsewhere	144,810,430	
<b>TOTAL</b>	<b>159,560,430</b>	<b>3,597,421,179</b>

**5. COMPENSATION OF EMPLOYEES**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	602,025,917	649,166,512

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Basic wages of temporary employees	90,465,116	109,103,207
Personal allowances paid as part of salary	539,407,950	593,050,924
Pension and other social security contributions		
<b>TOTAL</b>	<b>1,231,898,983</b>	<b>1,351,320,643</b>

**6. USE OF GOODS AND SERVICES**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	35,390,304	28,027,669
Communication, supplies and services	36,369,982	43,487,257
Domestic travel and subsistence	95,977,759	172,465,682
Foreign travel and subsistence	45,528,008	66,220,655
Printing, advertising and information supplies & services	2,346,433	17,279,031
Rentals of produced assets	97,920,624	124,864,093
Training expenses	12,927,642	32,974,848
Hospitality supplies and services	57,614,585	108,856,830
Insurance costs	50,000	454,263
Specialised materials and services	293,617,723	149,702,567
Office and general supplies and services	12,800,567	19,566,209
Other operating expenses	102,765,023	406,159,944
Routine maintenance – vehicles and other transport equipment	7,958,498	18,186,639
Routine maintenance – other assets	6,209,088	13,743,445
Fuel Oil and Lubricants	22,598,588	33,405,397
Exchange Rate Losses		
<b>TOTAL</b>	<b>830,074,824</b>	<b>1,235,394,529</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities		
(SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	1,000,121,085	10,731,987,178
Capital grants	297,706,500	
Other current grants	26,948,216	
Other capital grants	632,405,769	
<b>TOTAL</b>	<b>1,957,181,570</b>	<b>10,731,987,178</b>

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	2016-2017
	Kshs	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>			-
National Environment Management Authority	600,025,864	18,302,000	618,327,864
Public Complaints Committee	68,819,761		68,819,761
National Environment Trust Fund	117,977,596	20,000,000	137,977,596
			-
<b>Transfers to Projects- GoK counterpart funding</b>		13,834,080	989,056,349
Institutional Strengthening of Ozone Depleting substances project		989,980	-
Lake Victoria Environmental Management project	-	12,736,100	-

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System for Land Based Emissions Estimation Project			-
Sound Chemicals Management Mainstreaming Reduction UPOPs in Kenya		NIL	-
Mercury Initial Action for Kenya		108,000	
<b>TOTAL</b>		<b>786,823,221</b>	<b>1,814,181,570</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Membership dues and subscriptions to international organizations	13,601,428	31,441,590
Scholarships and other educational benefits	20,002,994	
<b>Total</b>	<b>33,604,422</b>	<b>31,441,590</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	4,999,999	6,998,630
<b>TOTAL</b>	<b>4,999,999</b>	<b>6,998,630</b>

**10. ACQUISITION OF ASSETS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
<b><u>Non Financial Assets</u></b>		
Construction of Buildings		149,160,000
Refurbishment of Buildings		21,799,494
Construction of Roads		332,750,000
Construction and Civil Works	131,988,945	756,810,898
Overhaul and Refurbishment of Construction and Civil Works		20,000,000
Purchase of Vehicles and Other Transport Equipment		18,490,000
Overhaul of Vehicles and Other Transport Equipment		

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	1,100,060	999,500
Purchase of Household Furniture and Institutional Equipment	1,830,784	1,380,370
Purchase of Office Furniture and General Equipment	4,539,599	1,319,076
Purchase of Specialized Plant, Equipment and Machinery	549,189,075	473,835,834
Rehabilitation and Renovation of Plant, Machinery and Equip.	999,999	999,850
Purchase of Certified Seeds, Breeding Stock and Live Animals	82,070,900	492,540,905
Research, Studies, Project Preparation, Design & Supervision	54,999,995	177,496,386
Rehabilitation of Civil Works		80,125,418
Acquisition of Land	45,805,582	53,032,000
<b>TOTAL</b>	<b>872,524,939</b>	<b>2,580,739,731</b>

11A. Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
Central Bank of Kenya, 1000302224, KShs		Recurrent	1	514,446	40,303,977
Central Bank of Kenya, 1000302232, KShs		Development	1	1,210,330	41,604,291
Central Bank of Kenya, 1000302248, KShs		Deposit	1	53,266,931	57,084,781
Central Bank of Kenya, 30861002, KShs			1		
<b>Total</b>	-			<b>54,991,707</b>	<b>138,993,049</b>

11B. Cash in hand

	2016-2017	2015-2016
	Kshs	Kshs

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Cash in Hand – Held in domestic currency	8,249	329,198
Cash in Hand – Held in foreign currency		
<b>TOTAL</b>	<b>8,249</b>	<b>329,198</b>

<b>Cash in hand should also be analyzed as follows:</b>		
	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
State Department Headquarters - NHIF Building, Cash office	8,249	329,198
<b>TOTAL</b>	<b>8,249</b>	<b>329,198</b>

**12. Outstanding Imprests**

<i>Description</i>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	807,083	4,604,988
Salary advances	291,104	409,123
Prepayments	185,455	
District suspense	5,680,515	58,931,458
Clearance accounts	-	-
<b>TOTAL</b>	<b>6,964,113</b>	<b>63,945,569</b>

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Mulimi Mwanja	37,800	-	37,800
Consolata Ameyya	10,000	-	10,000
Cytha Mwachofi	19,600	-	19,600
Charles Obara	77,533	-	77,533
David Rono	28,000	-	28,000
Pamela Kaithuru	188,200	-	188,200
Samuel K. Ndumbo	29,800	-	29,800
Peter Masika	550	-	550
Christantus Wekesa	199,300	-	199,300
Kharl Kerre	157,500	-	157,500
Philip Teekwa	25,200	-	25,200
Maina Mbugua	33,600	-	33,600

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<b>Total</b>	<b>807,083</b>	<b>-</b>	<b>807,083</b>
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**13. Accounts Payables**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	53,266,931	57,084,782
<b>TOTAL</b>	<b>53,266,931</b>	<b>57,084,782</b>

**14. BALANCES BROUGHT FORWARD**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	138,993,049	68,206,515
Cash in hand	329,198	10,645
Receivables -	63,945,569	4,269,759
Payables - Deposits	(57,084,782)	(65,972,865)
<b>TOTAL</b>	<b>146,183,034</b>	<b>6,514,054</b>

**15. PRIOR YEAR ADJUSTMENTS**

<b>Description of the error</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances		
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables	(146,183,034)	
Others ( <i>Transfers to Exchequer</i> )		
<b>TOTAL</b>	<b>(146,183,034)</b>	<b>0</b>

**LIST OF PROJECTS IMPLEMENTED BY STATE DEPARTMENT FOR ENVIRONMENT**

	<b>Project Name</b>
1	Institutional Strengthening of Ozone Depleting substances project
2	Lake Victoria Environmental Management project
3	System for Land Based Emissions Estimation Project
4	Sound Chemicals Management Mainstreaming Reduction UPOPs in Kenya
5	Mercury Initial Action for Kenya

**LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY**

	<b>SC, SAGA or Public Fund's name</b>	<b>Amount transferred during the year</b>	<b>Inter- entity reconciliations done?(yes/no)</b>
1	National Environment Management Authority	618,327,864	Yes
2	Public Complaints Committee	68,819,761	Yes
3	National Environment Trust Fund	137,977,596	Yes



### STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,777,671,490.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	1,750,000.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	159,560,429.90	0.00
<b>TOTAL RECEIPTS</b>		<b>4,938,981,919.90</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,231,898,982.90	0.00
Use of goods and Services	13	830,074,823.80	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,957,181,570.40	0.00
Other Grants and Transfers	16	33,604,421.85	0.00
Social Security Benefits	17	4,999,998.95	0.00
Acquisition of Assets	18	872,524,940.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>4,930,284,737.90</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>8,697,182.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_





### Trial Balance

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1410402 Rent of Government Buildings and Housing	0.00	1,250,000.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	1,250,000.00	0.00	0.00
1410000 Property Income	<b>0.00</b>	<b>1,250,000.00</b>	<b>0.00</b>	<b>0.00</b>
1420318 Licence Fees	0.00	144,810,429.90	0.00	0.00
1420329 Educational Visits Fees	0.00	1,200,000.00	0.00	0.00
1420330 Specialized Weather Products Charges	0.00	1,800,000.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	147,810,429.90	0.00	0.00
1420504 Course Fees and Hostel Charges	0.00	10,500,000.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	10,500,000.00	0.00	0.00
1420000 Sales of Goods and Services	<b>0.00</b>	<b>158,310,429.90</b>	<b>0.00</b>	<b>0.00</b>
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	602,025,917.20	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	602,025,917.20	0.00	0.00	0.00
2110201 Contractual Employees	5,360,879.00	0.00	0.00	0.00
2110202 Casual Labour - Others	85,104,236.50	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	90,465,115.50	0.00	0.00	0.00
2110301 House Allowance	214,225,091.90	0.00	0.00	0.00
2110303 Acting Allowance	660,000.00	0.00	0.00	0.00
2110304 Overtime - Civil Service	48,999,992.80	0.00	0.00	0.00
2110307 Hardship Allowance	61,999,991.30	0.00	0.00	0.00
2110309 Special Duty Allowance	2,329,982.00	0.00	0.00	0.00
2110311 Transfer Allowance	3,199,772.00	0.00	0.00	0.00
2110312 Responsibility Allowance	10,073,955.35	0.00	0.00	0.00
2110313 Entertainment Allowance	1,499,990.65	0.00	0.00	0.00
2110314 Transport Allowance	78,796,749.40	0.00	0.00	0.00
2110315 Extreneous Allowance	28,579,843.35	0.00	0.00	0.00
2110316 Security Allowance	74,738,414.55	0.00	0.00	0.00
2110317 Domestic Servant Allowance	374,294.00	0.00	0.00	0.00
2110318 n Practising Allowance	1,139,994.70	0.00	0.00	0.00
2110319 Top-up House Allowance	4,999,988.00	0.00	0.00	0.00
2110320 Leave Allowance	7,789,890.20	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	539,407,950.20	0.00	0.00	0.00
2110000 Wages and Salary Contributions	<b>1,231,898,982.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210101 Electricity	26,003,897.80	0.00	0.00	0.00
2210102 Water and Sewarage Charges	9,386,406.50	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	35,390,304.30	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	21,706,098.75	0.00	0.00	0.00
2210202 Internet Connections	2,317,590.00	0.00	0.00	0.00
2210203 Courier & Postal Services	1,183,661.00	0.00	0.00	0.00
2210204 Leased Communication Lines	324,048.00	0.00	0.00	0.00
2210205 Satellite Access Services	10,838,584.10	0.00	0.00	0.00
2210200 Communication, Supplies and Services	36,369,981.85	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	44,410,290.50	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	37,490,971.80	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	13,796,866.90	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	279,630.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	95,977,759.20	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210401 Travel Costs (airlines, bus, railway, etc.)	25,224,724.35	0.00	0.00	0.00
2210402 Accommodation	14,258,224.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	5,675,444.80	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	369,615.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	45,528,008.15	0.00	0.00	0.00
2210502 Publishing & Printing Services	589,437.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	145,569.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	1,192,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	419,427.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,346,433.00	0.00	0.00	0.00
2210601 Rent of Vehicles	20,999,930.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	74,220,294.20	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	2,700,400.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	97,920,624.20	0.00	0.00	0.00
2210701 Travel Allowance	3,621,653.50	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	902,030.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	521,682.10	0.00	0.00	0.00
2210705 Field Training Attachments	178,010.00	0.00	0.00	0.00
2210706 Book Allowance	374,044.00	0.00	0.00	0.00
2210707 Project Allowance	289,785.00	0.00	0.00	0.00
2210710 Accommodation Allowance	518,069.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	6,278,338.60	0.00	0.00	0.00
2210712 Trainee Allowance	244,030.00	0.00	0.00	0.00
2210700 Training Expenses	12,927,642.20	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	17,190,779.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	39,990,318.90	0.00	0.00	0.00
2210805 National Celebrations	309,723.00	0.00	0.00	0.00
2210808 Purchase of Coffins	123,764.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	57,614,584.90	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	50,000.00	0.00	0.00	0.00
2210900 Insurance Costs	50,000.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,910,185.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	531,095.00	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	300,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	1,700,090.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	2,400,348.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	990,161.00	0.00	0.00	0.00
2211015 Foods and Rations	30,742,525.40	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	7,062,453.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	1,510,100.00	0.00	0.00	0.00
2211023 Supplies for Production	246,470,766.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	293,617,723.40	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,833,720.65	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	3,980,839.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	986,007.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	12,800,566.65	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	19,166,295.20	0.00	0.00	0.00
2211202 Refined Fuels and Lubricants for Production	806,558.65	0.00	0.00	0.00
2211203 Refined Fuels and Lubricants -- Other	2,298,998.90	0.00	0.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	326,734.85	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	22,598,587.60	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211301 Bank Service Commission and Charges	1,200,179.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	26,668,163.00	0.00	0.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	200,029.00	0.00	0.00	0.00
2211309 Managent Fees	1,210,180.00	0.00	0.00	0.00
2211310 Contracted Professional Services	24,330,061.85	0.00	0.00	0.00
2211311 Contracted Technical Services	47,473,410.90	0.00	0.00	0.00
2211322 Bindingof Records	1,682,999.00	0.00	0.00	0.00
2211300 Other Operating Expenses	102,765,022.75	0.00	0.00	0.00
<b>2210000 Goods and Services</b>	<b>815,907,238.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	7,958,497.60	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	7,958,497.60	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	687,137.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	354,438.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	811,070.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	728,856.00	0.00	0.00	0.00
2220206 Maintenance of Civil Works	679,976.00	0.00	0.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	264,639.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	491,702.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,068,760.00	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	122,510.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	6,209,088.00	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>14,167,585.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2620102 African Centre for Meteorological Applications for Development	2,817,445.00	0.00	0.00	0.00
2620132 International Authority on Development (IGAD)	3,700,549.85	0.00	0.00	0.00
2620173 UN International Fund for Training and Research	1,082,534.45	0.00	0.00	0.00
2620175 World Meteorological Organization	6,000,898.85	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	13,601,428.15	0.00	0.00	0.00
2620210 United Nations Environment Progrtamme (UNEP)	20,002,993.70	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	20,002,993.70	0.00	0.00	0.00
<b>2620000 Grants and Other Transfers to International Organizations</b>	<b>33,604,421.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	1,000,121,085.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,000,121,085.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	297,706,500.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	297,706,500.00	0.00	0.00	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>1,297,827,585.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2640406 Current Grants for Tax Refunds	26,948,216.00	0.00	0.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	26,948,216.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	632,405,769.40	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	632,405,769.40	0.00	0.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>659,353,985.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	4,999,998.95	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	4,999,998.95	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
	<b>4,999,998.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710000 Social Security Benefits		0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	131,988,945.40			
3110500 Construction and Civil Works	131,988,945.40	0.00	0.00	0.00
3110801 Overhaul of Vehicles	1,100,060.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,100,060.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	989,200.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	841,584.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	1,830,784.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	539,999.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	3,999,600.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,539,599.00	0.00	0.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	1,200,179.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	544,241,077.60	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	811,991.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	400,000.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,950,829.00	0.00	0.00	0.00
3111112 Purchase of Software	584,999.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	549,189,075.60	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	999,999.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	999,999.00	0.00	0.00	0.00
3111305 Purchase of tree seeds and seedlings	82,070,900.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	82,070,900.00	0.00	0.00	0.00
3111403 Research	54,999,995.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	54,999,995.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	<b>826,719,358.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3130101 Acquisition of Land	45,805,582.00	0.00	0.00	0.00
3130100 Acquisition of Land	45,805,582.00	0.00	0.00	0.00
3130000 Acquisition of Land and Intangible Assets	<b>45,805,582.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	750,000.00	0.00	0.00
3510802 Receipts from the Sale of household Furniture and Institutional Equipment	0.00	500,000.00	0.00	0.00
3510803 Receipts from the Sale of Office and General Equipment	0.00	500,000.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	1,750,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	<b>0.00</b>	<b>1,750,000.00</b>	<b>0.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	0.00	166,056,780.85	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	166,056,780.85	0.00	0.00
6530000 Recurrent Bank Accounts	<b>0.00</b>	<b>166,056,780.85</b>	<b>0.00</b>	<b>0.00</b>
6540101 Ministry HQ Development Bank A	61,338,221.60	0.00	0.00	0.00
6540100 Development Bank Accounts	61,338,221.60	0.00	0.00	0.00
6540000 Development Bank Accounts	<b>61,338,221.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6580101 Cash	318,309,022.00	0.00	0.00	0.00
6580104 Cash in Transit	1,349,800,000.00	0.00	0.00	0.00
6580100 Cash in Hand	1,668,109,022.00	0.00	0.00	0.00
6580000 Cash in Hand	<b>1,668,109,022.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6710101 Staff Loans - General	26,172.40	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	291,103.90	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	317,276.30	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6710000 Domestic Debtors & Advances	317,276.30	0.00	0.00	0.00
6740101 Prepayment	0.00	1,814,544.70	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	1,814,544.70	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	1,814,544.70	0.00	0.00
6760101 Standing Imprests	5,006,000.00	0.00	0.00	0.00
6760103 Temporary Imprests	32,286,876.50	0.00	0.00	0.00
6760100 Imprests	37,292,876.50	0.00	0.00	0.00
6760000 Government Imprests	37,292,876.50	0.00	0.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	0.05	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.05	0.00	0.00
6770000 Agency Accounts	0.00	0.05	0.00	0.00
6780101 General Suspense A/C	2,810,490.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	2,810,490.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	2,810,490.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	91,750.00	0.00	0.00	0.00
6790100 Other Current System A/cs	91,750.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	91,750.00	0.00	0.00	0.00
7310101 General Deposits	4,605,899.90	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	4,605,899.90	0.00	0.00	0.00
7310000 Deposits	4,605,899.90	0.00	0.00	0.00
7320002 NHIF	1,243,750.00	0.00	0.00	0.00
7320003 House Rent	0.00	29.75	0.00	0.00
7320006 NSSF	0.00	1,800.00	0.00	0.00
7320007 Co-operatives	0.00	13,823.65	0.00	0.00
7320008 Insurances	84,032.50	0.00	0.00	0.00
7320009 Hire Purchases	0.00	3,773.30	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	734,441.75	0.00	0.00	0.00
7320012 Staff Welfare Associations	630.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320000 Other Liabilities	2,062,854.25	19,426.70	0.00	0.00
7320101 PAYE	0.00	1,786,197.20	0.00	0.00
7320102 NHIF	0.00	574,806.15	0.00	0.00
7320103 House Rent	6,730.00	0.00	0.00	0.00
7320106 NSSF	200.00	0.00	0.00	0.00
7320107 Co-operatives	46,967.00	0.00	0.00	0.00
7320108 Insurances	0.00	268,403.85	0.00	0.00
7320109 Hire Purchases	155,728.70	0.00	0.00	0.00
7320110 Court Attachments	0.00	30,000.00	0.00	0.00
7320111 WCPS	116,467.50	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	1,779,538.55	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	21,000.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	365,324.75	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	1,437,664.70	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	729,435.90	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	852.75	0.00	0.00
7320199 Salary Control Account	0.00	5,774,198.40	0.00	0.00
7320100 Salary Deductions	712,417.95	12,381,097.50	0.00	0.00
7320201 Contractors Retention Money	510,000.00	0.00	0.00	0.00
7320200 Other General Liabilities	510,000.00	0.00	0.00	0.00
7320000 Other Liabilities	3,285,272.20	12,400,524.20	0.00	0.00
7380101 General Withholding Tax	0.00	552,464.90	0.00	0.00
7380102 VAT Withholding	12,306,534.75	0.00	0.00	0.00
7380100	12,306,534.75	552,464.90	0.00	0.00
7380000 Withholding Taxes	12,306,534.75	552,464.90	0.00	0.00
7390101 Inventory AP Accrual	0.00	91,750.00	0.00	0.00
7390103 AP Liabilities	630,541,282.75	0.00	0.00	0.00
7390100 System Required Liabilities	630,541,282.75	91,750.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	2,230,711,879.30	0.00	0.00
7399900	0.00	2,230,711,879.30	0.00	0.00
7390000 System Required Liabilities A/cs	630,541,282.75	2,230,803,629.30	0.00	0.00
9910101 Provision for Encumbrance	0.00	373,500.00	0.00	0.00
9910100 General Provisions	0.00	373,500.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	4,777,671,490.00	0.00	0.00
9910200 Exchequer Provisions	0.00	4,777,671,490.00	0.00	0.00
9910000 Provisions	0.00	4,778,044,990.00	0.00	0.00
<b>Total</b>	<b>7,350,983,363.90</b>	<b>7,350,983,363.90</b>	<b>0.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Statement of Financial Position

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(104,718,559.25)	0.00
Cash Balances	22B	1,668,109,022.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>1,563,390,462.75</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	38,697,848.05	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,602,088,310.80</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	1,593,017,628.80	0.00
<b>NET FINANCIAL ASSETS</b>		<b>9,070,682.00</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Surplus/Deficit for the Year		8,697,182.00	0.00
<b>NET FINANCIAL POSITION</b>		<b>8,697,182.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**STATEMENT OF CASH FLOW**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,777,671,490.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	159,560,429.90	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	1,231,898,982.90	0.00
Use of goods and Services	13	830,074,823.80	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,957,181,570.40	0.00
Other Grants and Transfers	16	33,604,421.85	0.00
Social Security Benefits	17	4,999,998.95	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		1,554,319,780.75	0.00
<b>Net Cash From Operating Activities</b>	A	2,433,791,902.75	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	1,750,000.00	0.00
Acquisition of Assets	18	872,524,940.00	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(870,774,940.00)	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	1,563,016,962.75	0.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		0.00	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	1,563,390,462.75	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

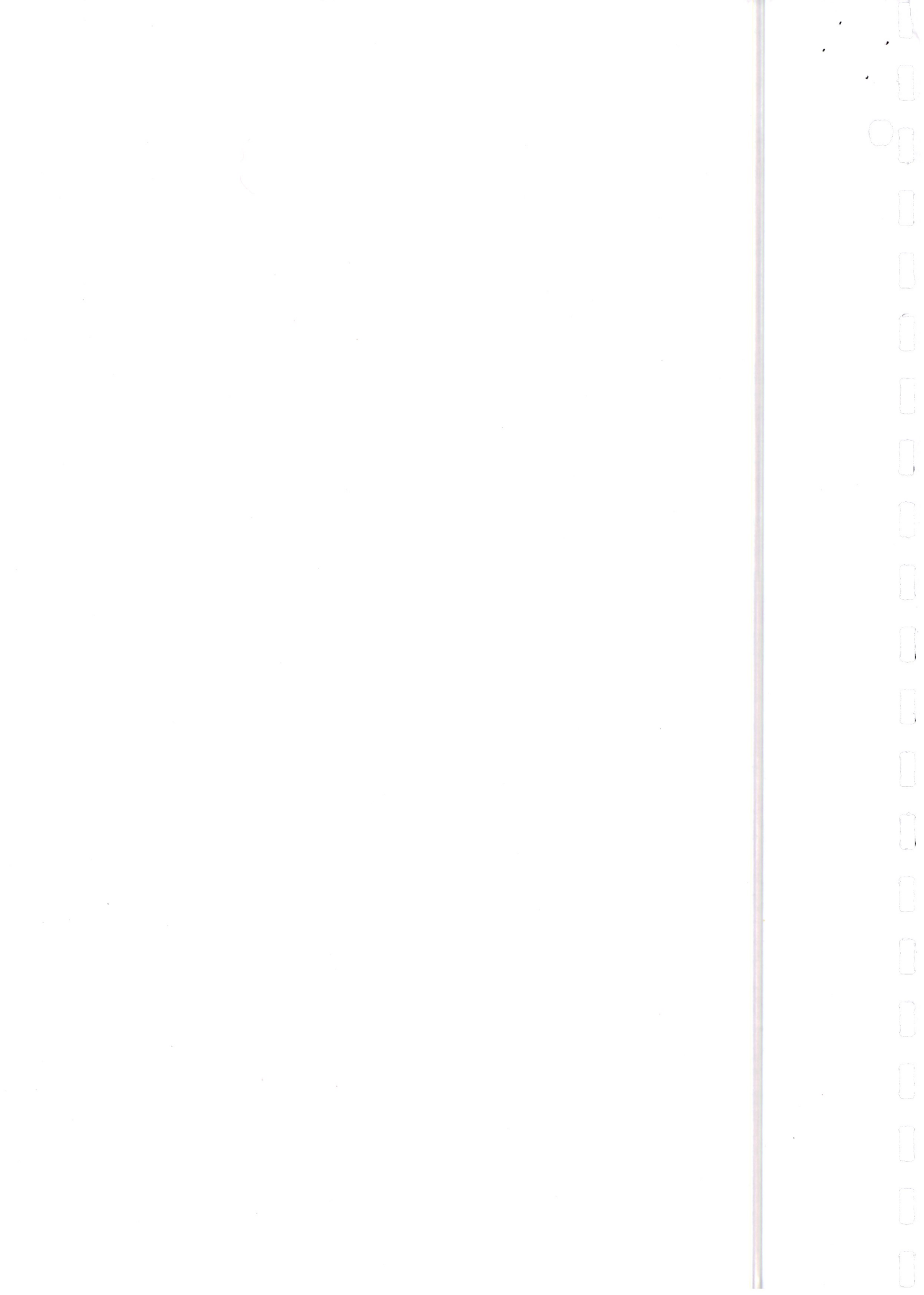
Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

**1 Tax Receipts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**2 Social Security Contribution**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**3 Proceeds from Domestic and Foreign Grants**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**4 Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,777,671,490.00	0.00
<b>TOTAL</b>		<b>4,777,671,490.00</b>	<b>0.00</b>

**5 Transfers from Other Government Entities**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**6 Proceeds from Domestic Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**7 Proceeds from Foreign Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**8 Proceeds from Sales of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	1,750,000.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		1,750,000.00	0.00

**9 Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	1,250,000.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	147,810,429.90	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	10,500,000.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		159,560,429.90	0.00

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	602,025,917.20	0.00
Basic Wages - Temporary Employees	2110200	90,465,115.50	0.00
Personal Allowances paid as part of Salary	2110300	539,407,950.20	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		1,231,898,982.90	0.00

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	35,390,304.30	0.00
Communication, Supplies and Services	2210200	36,369,981.85	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	95,977,759.20	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	45,528,008.15	0.00
Printing, Advertising and Information Supplies and Services	2210500	2,346,433.00	0.00
Rentals of Produced Assets	2210600	97,920,624.20	0.00
Training Expenses	2210700	12,927,642.20	0.00
Hospitality Supplies and Servi	2210800	57,614,584.90	0.00
Insurance Costs	2210900	50,000.00	0.00
Specialised Materials and Supp	2211000	293,617,723.40	0.00
Office and General Supplies and Services	2211100	12,800,566.65	0.00
Fuel Oil and Lubricants	2211200	22,598,587.60	0.00
Other Operating Expenses	2211300	102,765,022.75	0.00
Routine Maintenance - Vehicles	2220100	7,958,497.60	0.00
Routine Maintenance - Other Assets	2220200	6,209,088.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		830,074,823.80	0.00

#### 14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
<b>TOTAL</b>		0.00	0.00

#### 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,000,121,085.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	297,706,500.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	26,948,216.00	0.00
Other Capital Grants and Trans	2640500	632,405,769.40	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		1,957,181,570.40	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	13,601,428.15	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	20,002,993.70	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>33,604,421.85</b>	<b>0.00</b>

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,999,998.95	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
<b>TOTAL</b>		<b>4,999,998.95</b>	<b>0.00</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	131,988,945.40	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	1,100,060.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	1,830,784.00	0.00
Purchase of Office Furniture and General Equipment	3111000	4,539,599.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	549,189,075.60	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	999,999.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	82,070,900.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	54,999,995.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	45,805,582.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>872,524,940.00</b>	<b>0.00</b>

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
<b>TOTAL</b>		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
<b>TOTAL</b>		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	(166,056,780.85)	0.00
Development Bank Accounts	6540000	61,338,221.60	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		(104,718,559.25)	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,668,109,022.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		1,668,109,022.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	317,276.30	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	(1,814,544.70)	0.00
Government Imprests	6760000	37,292,876.50	0.00
Agency Accounts	6770000	(0.05)	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	2,810,490.00	0.00
Other Current Assets (System r	6790000	91,750.00	0.00
<b>TOTAL</b>		<b>38,697,848.05</b>	<b>0.00</b>

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	9,115,252.00	0.00
Deposits	7310000	(4,605,899.90)	0.00
Withholding Taxes	7380000	(11,754,069.85)	0.00
System Required Liabilities A/cs	7390000	1,600,262,346.55	0.00
<b>TOTAL</b>		<b>1,593,017,628.80</b>	<b>0.00</b>

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>





**Statement of Budget Execution**  
 Entity: 1105-State Department of Environment  
 Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	346,075,000.00	0.00	(222,869,600.00)	123,205,400.00	0.00	123,205,400.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	4,777,671,490.00	(4,777,671,490.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	3,750,000.00	0.00	0.00	3,750,000.00	1,750,000.00	2,000,000.00	46.67%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	815,150,000.00	0.00	0.00	815,150,000.00	159,560,429.90	655,589,570.10	19.57%
<b>Total</b>		<b>1,164,975,000.00</b>	<b>0.00</b>	<b>(222,869,600.00)</b>	<b>942,105,400.00</b>	<b>4,938,981,919.90</b>	<b>(3,774,006,919.90)</b>	<b>423.96%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	1,275,910,948.00	0.00	(51,500,000.00)	1,224,410,948.00	1,231,898,982.90	(7,488,034.90)	100.61%
Use of goods and Services	13	531,138,194.00	0.00	347,390,142.00	878,528,336.00	830,074,823.80	48,453,512.20	94.48%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,801,572,286.00	0.00	(653,907,831.00)	3,147,664,455.00	1,957,181,570.40	1,190,482,884.60	62.18%
Other Grants and Transfers	16	33,605,040.00	0.00	0.00	33,605,040.00	33,604,421.85	618.15	100.00%
Social Security Benefits	17	5,000,000.00	0.00	0.00	5,000,000.00	4,999,998.95	1.05	100.00%
Acquisition of Assets	18	1,578,507,293.00	0.00	(577,336,221.00)	1,001,171,072.00	872,524,940.00	128,646,132.00	87.15%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>7,225,733,761.00</b>	<b>0.00</b>	<b>(935,353,910.00)</b>	<b>6,290,379,851.00</b>	<b>4,930,284,737.90</b>	<b>2,295,449,023.10</b>	<b>68.23%</b>



**Statement of Budget Execution**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution - Development Expenditure**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	346,075,000.00	0.00	(222,869,600.00)	123,205,400.00	0.00	123,205,400.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	1,927,241,490.00	(1,927,241,490.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>346,075,000.00</b>	<b>0.00</b>	<b>(222,869,600.00)</b>	<b>123,205,400.00</b>	<b>1,927,241,490.00</b>	<b>(1,581,166,490.00)</b>	<b>556.89%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	95,000,000.00	0.00	(41,500,000.00)	53,500,000.00	51,315,117.60	2,184,882.40	95.92%
Use of goods and Services	13	171,900,000.00	0.00	222,843,700.00	394,743,700.00	358,680,713.85	36,062,986.15	90.86%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,413,619,731.00	0.00	(1,075,907,831.00)	1,337,711,900.00	957,060,485.40	380,651,414.60	71.54%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,566,100,000.00	0.00	(731,043,700.00)	835,056,300.00	716,816,261.00	118,240,039.00	85.84%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>4,246,619,731.00</b>	<b>0.00</b>	<b>(1,625,607,831.00)</b>	<b>2,621,011,900.00</b>	<b>2,083,872,577.85</b>	<b>2,162,747,153.15</b>	<b>49.07%</b>



**Statement of Budget Execution - Development Expenditure**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d% %
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	2,850,430,000.00	(2,850,430,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	3,750,000.00	0.00	0.00	3,750,000.00	1,750,000.00	2,000,000.00	46.67%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	815,150,000.00	0.00	0.00	815,150,000.00	159,560,429.90	655,589,570.10	19.57%
<b>Total</b>		<b>818,900,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>818,900,000.00</b>	<b>3,011,740,429.90</b>	<b>(2,192,840,429.90)</b>	<b>367.78%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	1,180,910,948.00	0.00	(10,000,000.00)	1,170,910,948.00	1,180,583,865.30	(9,672,917.30)	100.83%
Use of goods and Services	13	359,238,194.00	0.00	124,546,442.00	483,784,636.00	471,394,109.95	12,390,526.05	97.44%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,387,952,555.00	0.00	422,000,000.00	1,809,952,555.00	1,000,121,085.00	809,831,470.00	55.26%
Other Grants and Transfers	16	33,605,040.00	0.00	0.00	33,605,040.00	33,604,421.85	618.15	100.00%
Social Security Benefits	17	5,000,000.00	0.00	0.00	5,000,000.00	4,999,998.95	1.05	100.00%
Acquisition of Assets	18	12,407,293.00	0.00	153,707,479.00	166,114,772.00	155,708,679.00	10,406,093.00	93.74%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>2,979,114,030.00</b>	<b>0.00</b>	<b>690,253,921.00</b>	<b>3,669,367,951.00</b>	<b>2,846,412,160.05</b>	<b>132,701,869.95</b>	<b>95.55%</b>



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1105-State Department of Environment

Current Period: JUL-16 To JUN-17

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Budget Execution By Programmes and Sub-Programmes**  
 Entity: 1105-State Department of Environment  
 Period: JUL-16 To JUN-17

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1002000000	1002010000	Environment Management and Protection	3,566,685,052.00	2,332,898,167.05	1,333,646,884.95
	1002030000	National Environment Management	3,556,267,444.00	2,222,357,883.30	1,333,909,560.70
			110,417,608.00	110,480,283.75	(62,675.75)
1010000000	1010010000		1,038,890,157.00	1,010,683,186.35	28,206,970.65
			1,038,890,157.00	1,010,683,186.35	28,206,970.65
1012000000	1012010000		1,584,804,642.00	1,587,216,918.50	(2,412,276.50)
			1,423,704,642.00	1,427,326,819.35	(3,622,177.35)
			161,100,000.00	159,890,099.15	1,209,900.85
		<b>Grand Total</b>	<b>6,290,379,851.00</b>	<b>4,830,738,271.90</b>	<b>1,359,641,579.10</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

Approved By: \_\_\_\_\_ Date: \_\_\_\_\_





**Budget Execution by Programme and Economic Classification**  
 Entity: 1105-State Department of Environment  
 Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>1002000000</b>		<b>Environment Management and Protection</b>	<b>3,666,685,052.00</b>	<b>2,332,838,167.05</b>	<b>1,333,846,884.95</b>
2110000		Wages and Salary Contributions	116,579,672.00	114,384,751.75	2,194,920.25
2210000		Goods and Services	394,373,589.00	358,383,622.15	35,989,976.85
2220000		Routine Maintenance	5,705,037.00	5,704,822.60	214.40
2620000		Grants and Other Transfers to International Organizations	29,905,989.00	29,722,967.15	183,021.85
2630000		Grants & Transfer To Other Govt. Units	2,179,196,255.00	1,297,827,585.00	881,368,670.00
2640000		Other Transfers and Emergency Relief	628,468,200.00	329,739,585.40	298,728,614.60
3110000		Acquisition of Fixed Capital Assets	152,550,000.00	151,269,251.00	1,280,749.00
3130000		Acquisition of Land and Intangible Assets	159,906,300.00	45,805,582.00	114,100,718.00
<b>1010000000</b>		<b>Wages and Salary Contributions</b>	<b>1,038,890,157.00</b>	<b>1,010,683,186.35</b>	<b>28,206,970.65</b>
2110000		Wages and Salary Contributions	230,512,973.00	230,512,453.65	519.35
2210000		Goods and Services	281,834,530.00	274,508,120.75	7,326,409.25
2220000		Routine Maintenance	3,241,844.00	2,882,676.00	359,168.00
2640000		Other Transfers and Emergency Relief	340,000,000.00	329,614,400.00	10,385,600.00
2710000		Social Security Benefits	5,000,000.00	4,999,998.95	1.05
3110000		Acquisition of Fixed Capital Assets	158,300,810.00	148,165,537.00	10,135,273.00
<b>1012000000</b>		<b>Wages and Salary Contributions</b>	<b>1,584,804,642.00</b>	<b>1,587,216,918.50</b>	<b>(2,412,276.50)</b>
2110000		Wages and Salary Contributions	857,318,303.00	867,055,311.50	(9,737,008.50)
2210000		Goods and Services	187,521,283.00	183,415,495.30	4,105,787.70
2220000		Routine Maintenance	5,852,043.00	5,590,087.00	271,956.00
2620000		Grants and Other Transfers to International Organizations	3,699,051.00	3,881,454.70	(182,403.70)
2640000		Other Transfers and Emergency Relief	0.00	0.00	0.00
3110000		Acquisition of Fixed Capital Assets	530,413,962.00	527,284,570.00	3,129,392.00
		<b>Grand Total</b>	<b>6,290,379,851.00</b>	<b>4,930,738,271.90</b>	<b>1,359,641,579.10</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved By: \_\_\_\_\_ Date: \_\_\_\_\_





1105101400	1012000000		24,000,000.00	24,000,000.00	0.00
			9,999,975.15	9,999,975.15	24.85
1105101500	1012000000		10,000,000.00	9,999,975.15	24.85
			100,000,000.00	99,099,989.25	900,010.75
1105101600	1012000000		100,000,000.00	99,099,989.25	900,010.75
			20,000,000.00	19,999,987.95	2.05
1105101700	1012000000		20,000,000.00	19,999,987.95	2.05
			20,000,000.00	19,999,960.00	40.00
1105101800	1012000000		44,100,000.00	44,099,997.10	2.90
			117,000,000.00	115,790,102.05	1,209,897.95
1105101900	1012000000		117,000,000.00	115,790,102.05	1,209,897.95
			197,000,000.00	180,516,697.45	16,483,302.55
1105102000	1002000000	Environment Management and Protection	197,000,000.00	180,516,697.45	16,483,302.55
1105102100	1002000000	Environment Management and Protection	244,543,700.00	232,947,510.70	11,596,189.30
			244,543,700.00	232,947,510.70	11,596,189.30
1105102200	1002000000	Environment Management and Protection	221,500,000.00	220,152,089.00	1,347,911.00
			221,500,000.00	220,152,089.00	1,347,911.00
1105102300	1002000000	Environment Management and Protection	19,900,000.00	19,900,000.00	0.00
			19,900,000.00	19,900,000.00	0.00
1105102400	1002000000	Environment Management and Protection	35,000,000.00	34,853,047.00	146,953.00
			35,000,000.00	34,853,047.00	146,953.00
1105102500	1002000000	Environment Management and Protection	71,500,000.00	71,500,000.00	0.00
			71,500,000.00	71,500,000.00	0.00
1105102600	1012000000	Environment Management and Protection	10,000,000.00	9,999,915.50	84.50
			10,000,000.00	9,999,915.50	84.50
1105102700	1002000000	Environment Management and Protection	11,300,000.00	10,423,470.00	876,530.00
			11,300,000.00	10,423,470.00	876,530.00
1105102800	1002000000	Environment Management and Protection	41,043,700.00	4,506,500.00	36,537,200.00
			41,043,700.00	4,506,500.00	36,537,200.00
1105102900	1002000000	Environment Management and Protection	27,300,000.00	26,948,216.00	351,784.00
			27,300,000.00	26,948,216.00	351,784.00
		<b>Grand Total</b>	<b>6,290,379,851.00</b>	<b>4,930,738,271.90</b>	<b>1,359,641,579.10</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

**REPUBLIC OF KENYA**

**MINISTRY OF ENVIRONMENT & NATURAL RESOURCES  
State Department for Environment**

Department of 'Nature', Nairobi  
**Telephone : 254-20-2730808/9**  
**Fax : 254-20-2734722**  
**Email : [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)**  
**Website : [www.environment.go.ke](http://www.environment.go.ke)**

**NCIF BUILDING  
P. O. BOX 30126  
NAIROBI**

**Ref: No: DENR/ACC/FIN/12**

**Date: 10<sup>th</sup> July, 2017**

Principal Secretary,  
The National Treasury,  
P.O. Box 30007,  
**NAIROBI.**

(Attn: Director General Accounting Services & Quality Assurance)

**RE: BANK RECONCILIATION STATEMENT FOR RECURRENT ACCOUNT AS AT 30<sup>TH</sup>  
JUNE, 2017**

Enclosed herewith please find the attached Bank Reconciliation Statement as stated below for your necessary action.

Recurrent – 1105 – Account No.1000302224

Thank you in advance.

  
James L. Ngairah

**FOR: PRINCIPAL SECRETARY**

Cc: Kenya National Audit Office  
P.O. Box 30084 – 00100  
**NAIROBI.**

Internal Audit

REPUBLIC OF KENYA  
 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
 REC-1105 (MENR) 2016/2017 NEW ACCOUNT  
 BANK RECONCILIATION STATEMENT AS AT 30/06/2017  
 Kshs.

Balance as per bank certificate		Kshs. 12,582,598.70
<b>Less</b>		
1. Payments in cashbook not yet recorded in bank statement	27,285,687.10	
2. Receipts in bank statement not yet recorded in cashbook	112,327.00	
		27,398,014.10
<b>Add</b>		
3. Payments in bank statement not yet recorded in casbook	0.00	
4. Receipts in cashbook not yet recorded in bank statement.	15,321,612.45	
		15,321,612.45
Balance as per the cashbook.....		506,197.05

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

.....  
Signature

.....  
Designation

.....  
Date

(All schedules are attached herewith)

REPUBLIC OF KENYA  
 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
 STATE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES  
 A/C REC-1105 MEWNR 2016/2017 NEW ACCOUNT

**BANK RECONCILIATION STATEMENT AS AT 30/06/2017**

**PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)**

C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
29.06.2017	VAT	765.50	
29.06.2017	Vat	948.00	
29.06.2017	Vat	1,013.80	
29.06.2017	Vat	1,096.55	
29.06.2017	Vat	1,548.00	
29.06.2017	Vat	2,773.70	
29.06.2017	Vat	4,396.55	
29.06.2017	Vat	5,948.30	
29.06.2017	Vat	6,926.90	
29.06.2017	Vat	6,942.65	
29.06.2017	Vat	6,951.70	
27.06.2017	F.Okemwa	8,000.00	
29.06.2017	V.Kioko	8,075.00	
29.06.2017	Vat	8,301.70	
27.06.2017	F.Nyamalo	10,000.00	
27.06.2017	G.Okoth	10,000.00	
27.06.2017	G.Okoth	10,000.00	
27.06.2017	T.Gitaka	10,000.00	
29.06.2017	V.Kioko	10,000.00	
29.06.2017	V.Kioko	10,000.00	
29.06.2017	V.Kioko	10,000.00	
29.06.2017	V.Kioko	10,000.00	
29.06.2017	V.Kioko	10,000.00	
29.06.2017	V.Kioko	10,000.00	
30.06.2017	Vat	12,362.05	
27.06.2017	K.Ongwae	12,600.00	
29.06.2017	Wilbro trading	14,034.50	
29.06.2017	Vat	14,151.70	
29.06.2017	Vat	14,171.95	
30.06.2017	Vat	14,277.95	
27.06.2017	C.Nyaata	15,000.00	
27.06.2017	C.Nyaata	15,000.00	
29.06.2017	Vat	15,517.25	
27.06.2017	A.Mugane	16,800.00	
29.06.2017	Vat	17,343.20	
29.06.2017	Wilbro trading	17,380.00	
27.06.2017	W.Mugoni	18,000.00	
30.06.2017	Vat	18,103.45	
30.06.2017	Paye	18,126.00	
29.06.2017	Farwest auto care	18,586.20	
29.06.2017	Vat	19,247.60	
27.06.2017	M.Obede	20,000.00	
29.06.2017	Wilbro trading	20,103.45	
30.06.2017	Vat	20,751.70	
31.05.2017	C.Sinkuli	21,000.00	
29.06.2017	Vat	21,028.45	
30.06.2017	Augustine Kenduiwo	23,102.00	
29.06.2017	Vat	24,827.60	

30.06.2017	Jayway Agencies	380,448.30	
29.06.2017	Jerison electrician	385,521.55	
29.06.2017	Staneds	394,920.00	
30.06.2017	Famous Merchants	399,946.00	
29.06.2017	Wiwa enterp	455,172.40	
29.06.2017	R.H Devani	464,999.50	
29.06.2017	R.H Devani	529,560.00	
30.06.2017	Kenya Meat Comm.	759,045.50	
29.06.2017	Devont suppliers	813,857.75	
30.06.2017	New KCC	853,395.15	
29.06.2017	Kenya Power & Lightining Co.	877,659.60	
30.06.2017	Equity Bank	894,725.40	
29.06.2017	Safaricom Ltd	1,218,414.85	
05.07.2017	TRFS Payment	44,392.25	
05.07.2017	MIN OF ENVIRONMENT AND NATURAL RES	252,700.00	
05.07.2017	MIN OF ENVIRONMENT AND NATURAL RES	269,300.00	
05.07.2017	BRANDTECH TECHNOLOGIES	431,275.85	
05.07.2017	KCB Met Station	2,866,221.50	
29.06.2017	Director met	4,999,500.00	
	<b>TOTAL</b>	<b>27,285,687.10</b>	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
A/C REC-1105 MEWNR 2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30/06/2017

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
5-Jun-17	TRFS Payments PAYROLL-P	18,582.00	
28-Jun-17	TRFS Payments PAYROLL-P	18,582.00	
21-Jun-17	TRFS Payments	75,163.00	
	<b>TOTAL</b>	<b>112,327.00</b>	



REPUBLIC OF KENYA

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

A/C REC-1105 MEWNR 2016/2017 NEW ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 30/06/2017

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
29.06.2017	DIFFERENCE	72,621.05	
30.06.2017	Blean Enterp.	248,991.40	
29.06.2017	Director KMD AIA	15,000,000.00	Cleared in July 2017
	<b>TOTAL</b>	<b>15,321,612.45</b>	

**REPUBLIC OF KENYA**

**MINISTRY OF ENVIRONMENT & NATURAL RESOURCES  
State Department for Environment**

Telephone : 'Nature', Nairobi  
**Telephone : 254-20-2730808/9**  
**Fax : 254-20-2734722**  
**Email : [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)**  
**Website : [www.environment.go.ke](http://www.environment.go.ke)**

**NRIF BUILDING  
P. O. BOX 30126  
NAIROBI**

**Ref: No: DENR/ACC/FIN/12**

**Date: 10<sup>th</sup> July, 2017**

Principal Secretary,  
The National Treasury,  
P.O. Box 30007,  
**NAIROBI.**

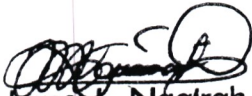
(Attn: Director General Accounting Services & Quality Assurance)

RE: **BANK RECONCILIATION STATEMENT FOR DEVELOPMENT ACCOUNT AS AT  
30<sup>TH</sup> JUNE, 2017**

Enclosed herewith please find the attached Bank Reconciliation Statement as stated below for your necessary action.

Deposit – 1105 – Account No. 1000302232

Thank you in advance.

  
James L. Ngatrah

**FOR: PRINCIPAL SECRETARY**

Cc: Kenya National Audit Office  
P.O. Box 30084 – 00100  
**NAIROBI.**

Internal Audit

REPUBLIC OF KENYA

F.O 30

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

STATE DEPARTMENT OF ENVIRONMENT

DEV-1105 (SDE) 2016/2017 NEW ACCOUNT

BANK RECONCILLIATION STATEMENT AS AT 30/06/2017

Kshs.

Kshs.

Balance as per bank certificate

41,171,688.00

Less

1. Payments in cashbook not yet recorded in bank statement

39,961,358.20

2. Receipts in bank statement not yet recorded in cashbook

0.00

39,961,358.20

Add

3. Payments in bank statement not yet recorded in casbook

0.00

4. Receipts in cashbook not yet recorded in bank statement.

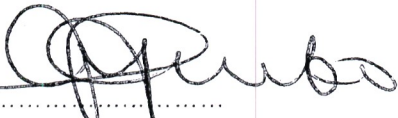
0.00

0.00

Balance as per the cashbook.....

1,210,329.80

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

  
Signature

ACCOUNTANT 4  
Designation

10/07/2017  
Date

(All schedules are attached herewith)

REPUBLIC OF KENYA  
 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
 STATE DEPARTMENT OF ENVIRONMENT  
 A/C DEV-1105 (SDE) 2016/2017 NEW ACCOUNT  
 BANK RECONCILIATION STATEMENT AS AT 30.06.2017

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
CB DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
15.05.2017	Const. Fee	118,364.90	
15.05.2017	VAT	204,077.40	
15.05.2017	Retention Money	394,549.65	
21.06.2017	Davice Gikungu	120,000.00	
21.06.2017	Bernard Chanzu	120,000.00	
27.06.2017	VAT	2,445.50	
27.06.2017	VAT	14,637.95	
27.06.2017	VAT	18,576.70	
27.06.2017	VAT	36,310.35	
27.06.2017	VAT	39,587.05	
27.06.2017	VAT	39,931.05	
27.06.2017	VAT	40,541.40	
27.06.2017	VAT	41,896.55	
27.06.2017	Talymo Service	44,834.50	
27.06.2017	VAT	49,437.95	
27.06.2017	Alice Kaudia	52,500.00	
27.06.2017	VAT	58,965.50	
27.06.2017	Joash Akuma	63,000.00	
27.06.2017	VAT	100,344.85	
27.06.2017	Co-op Bank	162,179.00	
27.06.2017	Equity Bank	173,017.80	
27.06.2017	Steve Wakhungu	175,947.00	
27.06.2017	Jane Magaret	187,138.00	
27.06.2017	Francis Kihumba	237,647.30	
27.06.2017	Dan Marangu	249,914.00	
27.06.2017	Equity Bank	252,070.50	
27.06.2017	Evason Link Enterprises	268,362.05	
27.06.2017	R. Mwendandu	289,701.00	
27.06.2017	Co-op Bank	302,775.90	
27.06.2017	Judy Wakhungu	319,565.00	
27.06.2017	Nakamu Supplier	340,573.30	
27.06.2017	Akarin Agencies	617,070.00	
27.06.2017	Tile That Enterprises	665,689.65	
27.06.2017	Pazay Merchants	716,710.00	
27.06.2017	Bowin Supplies	725,762.95	
27.06.2017	LillFay Enterprises	732,068.95	
27.06.2017	Ataierop Concept	743,258.60	
27.06.2017	Masunguni Investment	768,103.45	
27.06.2017	Pazay Merchants	833,605.00	
27.06.2017	R.H Devans	872,620.00	
27.06.2017	Ruphill Agencies	906,362.05	
27.06.2017	Equity Bank	977,951.70	
27.06.2017	Avofresh Ltd	1,000,000.00	
27.06.2017	Bernley Enterprises	1,029,888.30	
27.06.2017	Epinican Ltd	1,081,034.50	
27.06.2017	Amaco Insurance	1,336,934.00	
27.06.2017	D. Marangu	1,475,000.00	
27.06.2017	Ngoto Gen. Solution	1,839,655.15	
27.06.2017	Margaret Macharia	1,960,000.00	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
DEV-1105(SDE)2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	<b>TOTAL</b>	<b>NIL</b>	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
A/C DEV-1105 (SDE) 2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	<b>TOTAL</b>	-	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
A/C DEV1105 (SDE ) 2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	-	

**REPUBLIC OF KENYA**

**MINISTRY OF ENVIRONMENT & NATURAL RESOURCES  
State Department for Environment**

Programs : 'Nature', Nairobi  
**Telephone : 254-20-2730808/9**  
**Fax : 254-20-2734722**  
**Email : [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)**  
**Website : [www.environment.go.ke](http://www.environment.go.ke)**

**NMIF BUILDING  
P. O. BOX 30126  
NAIROBI**

**Ref: No:** DENR/ACC/FIN/12

**Date:** 10<sup>th</sup> July, 2017

Principal Secretary,  
The National Treasury,  
P.O. Box 30007,  
**NAIROBI.**

(Attn: Director General Accounting Services & Quality Assurance)

**RE: BANK RECONCILIATION STATEMENT FOR DEPOSIT ACCOUNT AS AT 30<sup>TH</sup>  
JUNE, 2017**

Enclosed herewith please find the attached Bank Reconciliation Statement as stated below for your necessary action.

Deposit – 1105 – Account No. 1000302248

Thank you in advance.

  
James L. Ngairah

**FOR: PRINCIPAL SECRETARY**

Cc: Kenya National Audit Office  
P.O. Box 30084 – 00100  
**NAIROBI.**

Internal Audit

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
DEP-1105 (SDE) 2016/2017 NEW ACCOUNT  
BANK RECONCILLIATION STATEMENT AS AT 30/06/2017

Kshs.

Kshs.

Balance as per bank certificate

53,266,931.15

**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.

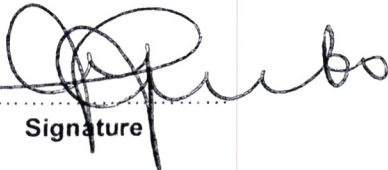
0.00

0.00

Balance as per the cashbook.....

53,266,931.15

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

  
Signature

ACCOUNTANT 4  
Designation

10/07/2017  
Date

(All schedules are attached herewith)

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
A/C DEP-1105 (SDE) 2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
CB DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	<b>TOTAL</b>	-	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
A/C DEP-1105(SDE)2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	<b>TOTAL</b>	-	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
A/C DEP-1105 (SDE) 2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	<b>TOTAL</b>	-	

REPUBLIC OF KENYA  
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT  
A/C DEP-1105 (SDE) 2016/2017 NEW ACCOUNT  
BANK RECONCILIATION STATEMENT AS AT 30.06.2017

RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT			
CB DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	<b>TOTAL</b>	-	

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MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
State Department of Environment  
21 SEP 2017  
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**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES**  
**State Department of Environment**

**INTERNAL MEMO**

<p><b>To:</b> PS</p> <p><b>Ref:</b> DENR/ACC/FIN/2</p>	<p><b>From:</b> HAU</p> <p><b>Date:</b> 21<sup>st</sup> September, 2017</p>
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**RE: PENDING BILLS FOR THE FINANCIAL YEAR 2016/2017**

Following the closure of financial year 2016/17 on 30<sup>th</sup> June 2016, there were some payments which were not paid from Kenya Meteorological Department and Headquarters.

Forwarded herewith please find a list of payment vouchers which were not paid by the end of 30<sup>th</sup> June, 2016 for your approval for payment subject to budgetary provisions and exchequer releases.

James L. Ngairah

**HEAD ACCOUNTING UNIT**

KMD

PENDING BILLS

S/NO	PAYEE	IFMIS NO	VOULCHER NO	AMOUNT
1	VIVVY TRADERS SERVICES	798464	5251	395,460.00
2	JAYWAYS AGENCIES	457085	4556	77,500.00
3	AFRICAN TOUCH SAFARIS LIMITED	50071	5364	1,116,285.00
4	ORIVAM AGENCIES LIMITED	100017	1123	856,740.00
5	LISETS INVESTMENT LTD	794816	1051	185,041.00
6	KLASS TRAVEL AND TOURS	368519	1043	870,080.00
7	REX KIOSK	33282	5374	171,336.00
8	BREBERLY KENYA LIMITED	791475	5361	1,380,000.00
9	HOFFINA AGENCIES LTD	136177	956	1,816,550.00
10	BREGON CONCEPTS	428427	1060	817,950.00
11	TURMELO LTD	803317	1190	1,512,200.00
12	NYASERE TRADING ENTREPRISES	438359	1145	3,990,000.00
13	ACERIDGE ENTREPRISES	811544	1155	1,950,000.00
14	FORDWAY VENTURE	811543	1210	4,460,000.00
15	TALYMO SERVICES	769868	960	1,057,400.00
16	HECTOR TECHNOLOGIES AND SUPPLIE	29912	1124	2,593,600.00
17	HENJAM BUSINESS SOLUTION	130972	1156	1,484,450.00
18	DOCIE GENERAL SUPPLERS	31548	1202	1,100,000.00
19	STARINE AGENCY	805376	1201	2,295,000.00
20	BREBERLY KENYA LIMITED	791474	1138	2,730,000.00
21	FUZIKE VENTURES	148480	1204	2,600,000.00
22	BROSE COUNTY AGENCIES	759940	4526	2,877,200.00
23	UMBAI AGENCIES	775601	1127	3,000,000.00
24	NYAKININI ENTREPRISES	28690	1060	1,120,362.00
25	DEVONTE SUPPLIES	414751	4936	1,300,000.00
26	CORNIE MULTI SYSTEM LTD	124214	1017	2,850,000.00
27	SOLYNET WORKS AGENCIES	798186	4549	349,776.00
28	BOKAJ AGENCIES	72169	1020	2,820,000.00
29	GLOBAL TAP GENERAL MERCHANTS	140942	1068	474,782.00
30	BENORI GUARD SERVICES LTD	46706	1095	832,000.00
31	NOBLE NOVELTIES ENTREPRISES	428431	5352	2,500,000.00
32	LACHET ELECTRONIC SUPPLIES	428430	1052	4,850,600.00
33	TIMEHALL GENERAL TRADERS	428423	1182	1,450,000.00
34	EVASCO LINK ENTREPRISES	367177	1010	632,000.00
35	TILTHAL ENTREPRISES	800849	5230	872,280.00
36	ROBBIE GENERAL SERVICES	800847	5220	1,439,200.00
37	AMACO INSURANCE CO LTD	399424	1199	2,336,934.00
38	TECHNOLOGY HOUSE KENYA	407489	928	3,700,000.00
39	MOSPRINT INTERNATIONAL	101523	5224	48,750.00
40	CENTRAL PRIME AGENCIES	450293	969	550,050.00
41	WHIZZY BUSINESS SOLUTION	392321	5231	550,000.00
42	KENVIC AGENCIES	140621	5214	652,000.00
43	HANDLIN ENTREPRISES	802025	5232	500,000.00

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44	CYTECH AGENCIES	812751	5229	775,595.00
45	KENYA POWER AND LIGHTING CO	1022	4293	15,578.50
46	KENYA FOREST SERVICE	452219	4290	244,922.00
47	SIGHTHILL ENTRPRISE	414749	4935	1,158,500.00
48	CONEA SUPPLIES	801950	5213	1,298,500.00
49	JEEPS SOLUTION LTD	774975	5216	1,004,000.00
50	VICBRAN CONSULTANT LTD	780672	5247	1,380,000.00
51	RAMACA INVESTMENTS	369232	5355	1,800,000.00
52	LEXXY TECHNOLOGIES	109638	5376	5,565,000.00
53	LEEDS EQUIPMENT AND SSYSTEMS LTD	406650	5253	3,500,000.00
54	SILVERLINE MULTI SERVICES LTD	389183	5368	2,321,170.00
55	STARINE AGENCY	805376	5240	2,604,000.00
56	DENALIS MERCHANTS LTD	20096	5362	3,000,000.00
57	LEVIN SERVICES	389482	5358	3,720,000.00
58	VESCO COMMUNICATION CO	148477	5360	3,000,000.00
59	ALIMBEK GENERAL SERVICES	7395	5356	3,700,000.00
60	JOHAM UNIVERSLA CO LTD	428417	5365	3,578,000.00
61	SAL EQUIPMENT LOGISTICS	367173	5217	2,100,000.00
62	PRISCONET SYSTEMS LTD	411830	5249	3,000,000.00
63	NEW EDGE	107658	5226	8,700,000.00
64	WESTERN ENTREPRISES	777051	1129	6,000,000.00
65	OVATION ENTREPRISES	461961	1128	10,500,000.00
66	TABELO GENERAL WORKS AND SUPPLI	390199	1120	351,800.00
67	SQUARE EDGE SERVICES	41251	5237	8,000,000.00
68	TURF CORE AGENCIES LTD	810518	1057	12,500,000.00
69	TRIFIX KENYA LTD	465214	1056	7,500,000.00
70	SPARKLE DIGITAL MEDIA	775733	926	9,750,000.00
71	PENGRAM ENTREPRISES	146053	962	1,763,500.00
72	FRAMMY ENTREPRISES	148478	939	5,430,000.00
73	NEW EDGE	107658	5228	9,800,000.00
74	LILLFAY	761600	5623	934,000.00
75	BLEAN ENTERPRISES	802026	1084	573,172.00
76	TALYMO SERVICES	769868	4422	496,000.00
77	SOLYNET WORKS ANGENCIES	798186	5256	624,400.00
78	SHUREIMA ENTERPRISES	791197	5353	473,600.00
79	SHUREIMA ENTERPRISES	791197	1121	613,100.00
80	TILETHAL ENTERPRISES	800849	1197	804,340.00
81	LUMIO ENTERPRISES	772763	5255	594,163.80
82	BROSE COUNTY AGENGIES	759940	1071	2,100,000.00
83	NAOKAT ENTERPRISES	389484	1071	1,463,000.00
84	BICAS GENERAL ENTERPRISES	809019	1150	1,995,000.00
85	JAHAZI GENERAL SUPPLIERS	132018	1189	1,925,000.00
86	MEGTECH AFRICA LIMITED	449028	5354	1,396,865.00
87	HERK SUPPLIES ENTERPRISES	150218	1047	2,268,000.00
88	KENCHICK LIMITED	150276	999	1,028,205.00
89	BLEAN ENTERPRISES	802026	1135	797,500.00
90	ORIVAM AGENCIES	100017	5272	579,000.00

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91	JOHAM UNIVERSAL COMPANY	428417	4525	965,900.00
92	DEMAC SYSYSTEMS	428428	5238	3,200,000.00
93	VIVIADO GENERAL TRADERS	802659	1195	6,552,000.00
94	MILLYMAN GENERAL SUPPLIERS	813291	1206	2,140,000.00
95	RAGE SUPPLIES LIMITED	388854	929	1,560,000.00
96	LEVIN SERVICES	389482	1203	3,030,000.00
97	MOHISIM TRADING COMPANY	800855	1198	2,062,440.00
98	BEVLINK GEN SUPPLIERS	396222	5250	1,444,000.00
99	NYAKANINI ENTERPRISES	28690	5244	511,000.00
100	SONELL ENTERPRISES	452573	5239	575,850.00
101	ITECK SYSTEMS	449875	5225	7,800,000.00
102	HANDLIN ENTERPRISES	802025	1154	722,400.00
103	ELIMART MERCHANTS	435283	4433	360,000.00
104	GADARO ENTERPRISES	84721	5373	477,920.00
105	BRANDTECH TECHNOLOGIES	110095	1157	454,800.00
106	KLASS TRAVEL AND TOURS	368519	1042	1,466,590.00
107	LEXMUT ENTERPRISES	811545	1209	1,995,000.00
108	MANGROVE MERCHANTS	148479	5367	1,400,000.00
109	CHELESON SERVICES	102437	1006	1,300,000.00
110	FOURSQUARE LIMITED	776679	5219	1,511,460.00
111	DENALIS MERCHANTS	20096	1200	1,182,200.00
112	STANEDS ENTERPRISES	49723	5245	1,800,000.00
113	SILVERLINE MULTISERVICES LTD	389183	945	1,856,936.00
114	FAMOUS MERCHANTS	58898	5246	2,096,250.00
115	ALLEJU DECO&DESIGN	129776	5366	1,572,000.00
116	LEXXY TECHNOLOGIES	109638	4524	3,324,400.00
117	LACHET ELECTRONIC SUPPLIES	428430	1021	1,700,000.00
118	WORLD METROLOGICAL DEPARMENT		5174	1,030,000.00
119	GADARO ENTERPRISES	84721	1187	929,800.00
120	ALIMBEK GENERAL SERVICES	7395	1211	5,900,000.00
121	MAGIE DIGITAL SUPPLIES	769193	979	334,544.00
122	DEVONTE SUPPLIERS	414751	4550	1,300,000.00
123	TALEBO GENERALWORKS	390199	944	619,400.00
124	METRO CONSULTANTS&GUARDIAN LT	373823	1666	207,740.00
125	PRINCIPAL KENYA INSITUTE OF HIGHW	46885	3875	276,080.00
126	DHANJAL INVESTMENT LIMITED	123773	1508	324,750.00
127	SI ANALYTICS(PTY)LTD		1119	82,400.00
128	TURF COREAGENCIES LIMITED	810518	1057	12,285,000.00
129	FRAMMY ENTERPRISES	148478	1139	2,780,000.00
130	GEOLICE AGENCIES LTD	26770	1097	109,753.40
131	START GENERAL CONTRACTORS	72786	1098	594,200.00
132	TIMEHALL GENERAL TRADERS *	428423	1208	1,450,000.00
133	CAR AND GENERAL	780690	832	166,906.00
134	VIVVY TRADERS SERVICES	798464	1094	395,460.00
135	VERLINK GENERAL SUPPLIES	400360	1030	374,600.00
136	GADARO ENTERPRISES	84721	1196	1,466,500.00
137	VICTOR CONSTRUCTION AND MANAGI	812005	1021	576,500.00

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138	VICTOR CONSTRUCTION AND MANAG	812005	1022	1,258,050.00
139	SOCAP KENYA LTD	804374	5001	945,000.00
140	ACCESS KENYA GROUP LTD	34270	5215	3,591,360.00
141	RYMA LTD	416702	1062	5,100,000.00
142	NAIROBI PEST CONTROL SERVICES LTD	4596	5236	849,600.00
143	FUZIKE VENTURES	148480	1053	3,780,000.00
144	HERK SUPPLIES ENTERPRISES	150218	1188	4,106,000.00
145	LEVIN SERVICES	389482	5624	1,105,000.00
146	ANCHOR LOGISTICS SERVICES LTD	146850	1152	1,750,000.00
147	KOLA TRADERS	41235	1192	2,385,000.00
148	LAMDEK LTD	145534	5254	4,750,000.00
149	CONEA SUPPLIES	801950	4547	858,250.00
150	SILVERLINE MULTI SERVICES LTD	389183	4211	3,249,638.00
151	SUNTECH SOLAR AND ELECTRICAL	123923	1085	599,260.00
				<b>330,483,374.70</b>

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**STATE DEPARTMENT OF ENVIRONMENT**

9.	M/S Pong Agencies Limited	Repair and maintenance of PABX	RECURRENT	2016/17	389,605.00	Exchequer issue
10.	Kimutech Auto Services	Repair and Service of motor vehicle GK A160L	RECURRENT	2016/17	16,600.00	Exchequer issue
11.	Toyota Kenya Ltd.	Repair and service of motor GKB 962J Toyota Prado	RECURRENT	2016/17	38,214.00	Exchequer issue
12.	Tango Ltd. Co.	Repair and service Nissan Uhvan GKA 241	RECURRENT	2016/17	28,257.00	Exchequer issue
13.	CMC Motors Group Ltd	Repair and service GKA 172U	RECURRENT	2016/17	101,238.00	Exchequer issue
14.	CMC Motors Group Ltd	Repair and service GKA 097V	RECURRENT	2016/17	258,000.00	Exchequer issue
15.	CMC Motors Group Ltd	Repair and service GKA 002X V/W	RECURRENT	2016/17	104,982.00	Exchequer issue
16.	CMC Motors Group Ltd	Repair and service GKA 097V	RECURRENT	2016/17	145,289.00	Exchequer issue
17.	CMC Motors Group Ltd	Repair and service GKA 172V	RECURRENT	2016/17	67,316.00	Exchequer issue
18.	CMC Motors Group Ltd	Repair and service GKA 190V	RECURRENT	2016/17	121,709.15	Exchequer issue
19.	Royal Media Services	General office services	RECURRENT	2016/17	2,204,000.00	Exchequer issue
20.	Ministry of Public Service Youth & Gender – NYS	Hire of Mini Buses	RECURRENT	2016/17	682,800.00	Exchequer issue
21.	Gazeti Limited	General supplies	RECURRENT	2016/17	273,420.00	Exchequer issue
22.	Afrigue Explorer Ltd	General supplies	RECURRENT	2016/17	206,500.00	Exchequer issue
23.	Travel Corporation	General supplies	RECURRENT	2016/17	212,500.00	Exchequer issue
24.	Cladle Communication Ltd	General supplies	RECURRENT	2016/17	696,000.00	Exchequer issue
25.	Galaxy Cleaning & Floral	Cleaning Services	RECURRENT	2016/17	1,740,000.00	Exchequer issue
26.	Five Style Company	Cleaning Services	RECURRENT	2016/17	2,041,420.00	Exchequer issue
27.	Five Style Company	Cleaning Services	RECURRENT	2016/17	2,636,420.00	Exchequer issue
28.	Capacity Building Research	Consultancy services	RECURRENT	2016/17	8,250,660.00	Exchequer issue
32.	Handy Connections	Cleaning Services	RECURRENT	2016/17	378,540.00	Exchequer issue
33.	Tamarind Management Ltd.	Stationery	RECURRENT	2016/17	5,255,720.00	Exchequer issue
34.	Lake Naivasha Panama	Accommodation	RECURRENT	2016/17	900,000.00	Exchequer issue
36.	Dream Cast Solution	Anti-virus	RECURRENT	2016/17	1,397,000.00	Exchequer issue
37.	Touch & Source Enterprises	Landscaping	RECURRENT	2016/17	26,352,990.00	Exchequer issue
38.	Joraki Ventures	Stationery	RECURRENT	2016/17	1,160,000.00	Exchequer issue
39.	Gee Investment Co.	Network Installation	RECURRENT	2016/17	628,000.00	Exchequer issue
40.	Socap Kenya Ltd.	Stationery	RECURRENT	2016/17	945,000.00	Exchequer issue
41.	Sure Solutions	Stationery	RECURRENT	2016/17	337,100.00	Exchequer issue
42.	Mullah Suppliers	Tonnors	RECURRENT	2016/17	155,000.00	Exchequer issue
43.	Gradwin Enterprises	Anti Virus	RECURRENT	2016/17	1,020,000.00	Exchequer issue
44.	Ekilien Office Solution	Uniforms	RECURRENT	2016/17	470,000.00	Exchequer issue
45.	Optimal Investment	Uniforms	RECURRENT	2016/17	509,000.00	Exchequer issue
46.	Dream Cast Solution	Hard disks	RECURRENT	2016/17	367,000.00	Exchequer issue
49.	Sure Solutions	Stationery	RECURRENT	2016/17	337,100.00	Exchequer issue
50.	Dream Cast Solutions	Anti Virus	RECURRENT	2016/17	1,397,500.00	Exchequer issue
	<b>Sub Total</b>				<b>63,852,326.75</b>	

**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT OF ENVIRONMENT**

**C. PROVISION OF AIR TICKETS**

S/No.	NAME OF FIRM	ITEM DESCRIPTION		AMOUNT (KSHS.)	REMARKS
1	Bency Tours & Travels	Provision of air tickets	RECURRENT	11,638,879.00	Exchequer issue
2	Bency Tours & Travels	Provision of air tickets	RECURRENT	3,000,000.00	Exchequer issue
3	M/S African Touch Safaris	Provision of air tickets	RECURRENT	9,000,000.00	Exchequer issue
4	M/s Akarim Agencies	Provision of air tickets	RECURRENT	4,796,625.00	Exchequer issue
5	M/s Akarim Agencies	Provision of air tickets	RECURRENT	53,375.00	Exchequer issue
6	M/s Pazayn Merchants	Provision of air tickets	RECURRENT	980,946.00	Exchequer issue
6	Bency Tours & Travels	Provision of air tickets	RECURRENT	3,153,690.00	Exchequer issue
	<b>Sub Total</b>			<b>32,623,515.00</b>	

<b>GRAND TOTAL</b>		<b>236,871,241.75</b>
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REPUBLIC OF KENYA

Date : 3<sup>RD</sup> JULY, 2017

Report of the Board of Survey on the Cash and Bank Balances of ~~STATE DEPARTMENT FOR ENVIRONMENT~~  
CASH OFFICE HQS at the close of business on 30<sup>TH</sup> JUNE, 2017. DEVELOPMENT CASH BOOK

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

- PAULINE LUGANJE - CHIEF FINANCE OFFICE - CHAIRMAN
- EDWARD M. NGUGI - AST DIRECTOR - HRM OFFICER - MEMBER
- JOSEPH K. TARUS - SENIOR ACCOUNTANT - SECRETARY

**.CASH OFFICE HQS**

Assembled at the office of .....  
9.00 A.M. 3<sup>RD</sup> JULY

At.....(time) on the ..... 2017

And the following cash was produced:-

Notes	.. .. .	Sh. NA
Silver	.. .. .	Sh. NA
Copper	.. .. .	Sh. NA
Cheques (as per details on Reverse).	.. .. .	Sh. NA
		Sh. NA

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

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

The Cash Book reflected the following balances as at the close of business on  
the 30<sup>TH</sup> JUNE 2017

Cash on hand	.. .. .	Sh. NIL
Bank balance	.. .. .	Sh 1,210,329.80
		1,210,329.80

The Bank Certificate of Balance showed a sum of KSh.FORTY ONE MILLION ONE HUNDRED SEVENTY  
ONE THOUSAND SIX HUNDRED EIGHTY EIGHT CTS NIL  
(Sh. ....41,171,688.....cts...00) 30<sup>th</sup> JUNE, 2017.

Standing to the credit of the account on.

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

PAULINE LUGANJE

*Pauline Luganje*

Chairman

EDWARD M. NGUGI

*Edward M. Ngugi*

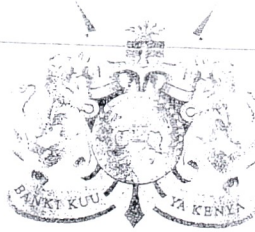
JOSEPH K. TARUS

*Joseph K. Tarus*

Members of the Board

Date 3<sup>RD</sup> JULY, 2017

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KENYA



CENTRAL  
BANK OF  
KENYA

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

18th July, 2017

## CERTIFICATE OF BALANCES

*[Handwritten signature]*  
19/7/2017

Customer : 131167

STATE DEPT FOR ENVIRONMENT

Balance Date: 30-Jun-17

Account No	Account Name	Currency	Balance
1000302224	REC-STATE DEPT FOR ENVIRONMENT	KES	12,582,598.70
1000302232	DEV-STATE DEPT FOR ENVIRONMENT	KES	41,171,688.00
1000302248	DEP-STATE DEPT FOR ENVIRONMENT	KES	53,266,931.15
1000302259	CBK I 65-STATE DEPT FOR ENVIRONMENT	KES	0.00
1000307501	KENYA AGRI PROD SUST LAND MGT PRJ	KES	165,000.00
1000307517	GEF RPT CONVENTION GR NO TFO18811K	KES	936,685.50
1000325518	SOUND CHEM MNGNT MAINSTR UPOPS RED	KES	0.00
1000329017	ADAPTATION FUND ACCOUNT	KES	0.00

*[Handwritten signature]*

L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES

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P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES

REPUBLIC OF KENYA

Date: 3<sup>RD</sup> JULY, 2017

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR ENVIRONMENT - CASH OFFICE HQS as at the close of business on 30<sup>TH</sup> JUNE, 2017. RECURRENT CASH BOOK

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

PAULINE LUGANJE - CHIEF FINANCE OFFICE - CHAIRMAN  
 EDWARD M. NGUGI - AST DIRECTOR - HRM OFFICER - MEMBER  
 JOSEPH K. TARUS - SENIOR ACCOUNTANT - SECRETARY

CASH OFFICE HQS

Assembled at the office of ..... 3<sup>RD</sup> JULY  
 9.00 A.M. ....(time) on the ..... 2017  
 At .....  
 And the following cash was produced:-

Notes	Sh. 8,200.00
Silver	Sh. 48.00
Copper	Sh. 0.90
Cheques (as per details on Reverse).	Sh. NIL
	Sh. <u>8,248.90</u>

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

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>TH</sup> JUNE 2017

Cash on hand	Sh. 8,249.90
Bank balance	Sh 506,197.05
	<u>514,445.95</u>

The Bank Certificate of Balance showed a sum of KSh.TWELVE MILLION FIVE HUNDRED EIGHTY TWO THOUSAND FIVE HUNDRED NINETY EIGHT CENTS SEVENTY .....  
 (Sh. ...12,582,598.....cts.....70.....)

Standing to the credit of the account on.

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

PAULINE LUGANJE

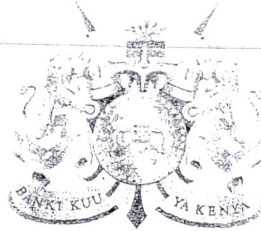
*Pauline Luganje*  
 Chairman

EDWARD M. NGUGI

JOSEPH K. TARUS

Date 3<sup>RD</sup> JULY, 2017

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

18th July, 2017

## CERTIFICATE OF BALANCES

*Handwritten signature and date: 19/7/2017*

Customer : 131167

STATE DEPT FOR ENVIRONMENT

Balance Date: 30-Jun-17

Account No	Account Name	Currency	Balance
1000302224	REC-STATE DEPT FOR ENVIRONMENT	KES	12,582,598.70
1000302232	DEV-STATE DEPT FOR ENVIRONMENT	KES	41,171,688.00
1000302248	DEP-STATE DEPT FOR ENVIRONMENT	KES	53,266,931.15
1000302259	CBK I 65-STATE DEPT FOR ENVIRONMENT	KES	0.00
1000307501	KENYA AGRI PROD SUST LAND MGT PRJ	KES	165,000.00
1000307517	GEF RPT CONVENTION GR NO TFO18811K	KES	936,685.50
1000325518	SOUND CHEM MNGNT MAINSTR UIPOPS RED	KES	0.00
1000329017	ADAPTATION FUND ACCOUNT	KES	0.00

*Handwritten signature of L. K. Rweria*

L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES

*Handwritten signature of P. S. Lenkume*  
P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES

REPUBLIC OF KENYA

Date: 3<sup>RD</sup> JULY, 2017

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR ENVIRONMENT –  
CASH OFFICE HQS as at the close of business on 30<sup>TH</sup> JUNE, 2017. DEPOSITS

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

PAULINE LUGANJE - CHIEF FINANCE OFFICE - CHAIRMAN  
EDWARD M. NGUGI - AST DIRECTOR - HRM OFFICER - MEMBER  
JOSEPH K. TARUS - SENIOR ACCOUNTANT - SECRETARY

.CASH OFFICE HQS

Assembled at the office of .....  
9.00 A.M. 3<sup>RD</sup> JULY

At.....(time) on the ..... 2017

And the following cash was produced:-

Notes	.. .. .	Sh. N/A
Silver	.. .. .	Sh. N/A
Copper	.. .. .	Sh. N/A
Cheques (as per details on Reverse).	.. .. .	Sh. N/A
		Sh. N/A

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

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

The Cash Book reflected the following balances as at the close of business on  
the 30<sup>TH</sup> JUNE 2017

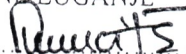
Cash on hand	.. .. .	Sh. NIL
Bank balance	.. .. .	Sh 53,266,931.15
		<u>53,266,931.15</u>

The Bank Certificate of Balance showed a sum of KSh.FIFTY THREE MILLION TWO HUNDRED SIXTY SIX  
THOUSAND NINE HUNDRED THIRTY ONE CTS FIFTEEN  
(Sh. ...53,266,931.....cts.....15.....) 30<sup>TH</sup> JUNE, 2017.

Standing to the credit of the account on.

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

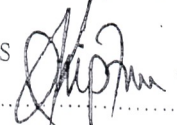
PAULINE LUGANJE

  
Chairman

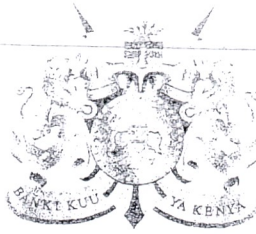
EDWARD M. NGUGI

JOSEPH K. TARUS

Date 3<sup>RD</sup> JULY, 2017



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CENTRAL  
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18th July, 2017

## CERTIFICATE OF BALANCES

*[Handwritten signature]*  
19/7/2017

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Balance Date: 30-Jun-17

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1000302259	CBK I 65-STATE DEPT FOR ENVIRONMENT	KES	0.00
1000307501	KENYA AGRI PROD SUST LAND MGT PRJ	KES	165,000.00
1000307517	GEF RPT CONVENTION GR NO TFO18811K	KES	936,685.50
1000325518	SOUND CHEM MNGNT MAINSTR UIPOPS RED	KES	0.00
1000329017	ADAPTATION FUND ACCOUNT	KES	0.00

*[Handwritten signature]*  
L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES

*[Handwritten signature]*  
P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES

**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES  
STATE DEPARTMENT FOR ENVIRONMENT  
VOTE DEP 1105(DEPOSITS ACCOUNT)**

**RETENTION MONEY 2016/2017 FY**

No	Payee	Dated	Amount
1	M/s Masosa construction	11/8/2005	156,047.10
2	M/s Masosa construction	27/7/2003	629,035.00
3	Goldrock International Enterprises	10/8/2011	3,788,914.10
4	Geolice Agencies	10/8/2011	147,259.70
5	Alfrenic Building Services	10/8/2011	100,036.40
6	Fastrack Investment ltd	10/8/2011	1,612,268.90
7	Kimawili Electrical services ltd	10/8/2011	74,805.00
8	Gracan Constraction Ltd	10/8/2011	652,302.70
9	Platinum Enterprises	11/8/2011	524,180.00
10	Goldrock International Enterprises	7/8/2009	2,177,536.85
11	M/s B uildmore Constraction	21/11/2012	2,668,641.20
12	Bosquire B.Systems Ltd	14/6/2012	2,000,000.00
13	M/s Ngarwe Building Constraction	13/6/2012	101,827.45
14	Lesthan Enterprises	4/8/2011	212,000.00
15	M/s Fine tops Enterprises	12/6/2012	1,919,009.50
16	Lethan Enteroprises	7/5/2013	300,000.00
17	Platinum Enterprises	25/3/2013	324,580.00
18	platinum Enterprises	26/3/2013	182,050.00
19	Gracan Co.Ltd	8/6/2012	611,423.15
20	Start Gen Contractor	12/2/2013	192,040.30
21	Start Gen Contractor	24/4/2013	180,000.00
22	Salmat Limited	7/5/2013	618,262.60
23	Tripple I&K Company	7/5/2013	476,000.00
24	Texco Limited	7/5/2013	191,707.40
25	Turkana Tec &Building	7/5/2013	323,312.90
26	Tripple I&K Company	7/5/2013	1,120,000.00
27	M/s Gracan construction	7/5/2013	318,685.00
28	M/s Gracan construction	12/2/2013	514,217.60
29	Harland Enterprises	7/4/2012	75,060.00
30	M/s Gracan construction	12/2/2013	2,545,689.70
31	M/S Goldrock Constraction	7/5/2010	1,500,000.00
32	M/s Nyoro Construction	15/6/04	457,160.00
33	Nyakio general constuction	29/1/2003	200,000.15
34	M/s Ngarwe Building Constraction	12/2/2013	56,221.80
35	UNEP Programme	8/5/2013	4,189,500.00
36	EMB.OF REP OF Germany	10/10/2012	4,806,000.00
37	LVEMP PROJECT	28/2/2013	124,057.95
38	FEDERAL RESERVATION BANK OF N	19/10/2011	869,550.00
39	Global Environment Facility		2,745,300.00
40	Start General Contractors	17/12/2014	200,000.00
41	Fine tops Enterprises	27/11/2014	1,323,811.30

42	M/s Davester Enterprises	4/6/2015	238,580.00
43	Stanklean Commercial	19/6/2015	898,832.40
44	Relay Fast Enterprises	19/6/2015	278,578.65
45	Online Technologies	30/6/2015	714,000.00
46	Fine tops Enterprises	30/6/2015	480,848.95
47	Tripple I&K Campany	30/6/2015	400,000.00
48	EXPRESS PLUMBERS	24/3/2016	500,000.00
49	platinum Enterprises	24/3/2016	331,900.00
50	SMART FRONTERS	24/3/2016	643,771.00
51	BEWA CONSTRUCTION	24/6/2016	691,426.25
52	TRIPLE I@K COMPANY	24/6/2016	400,000.00
53	ONYX CONSTRUCTION	30/6/2016	878,300.00
54	RYMA (K) LTD		840,000.00
55	START GEN CONTRACTION		594,200.00
56	SITE GEN CONTRACTION		1,180,000.00
57	JAGLA AGENCIES		435,784.15
58	LENGO AFRICA GEN. CONSTRUCTION		846,700.00
59	GEOLICE AGENCIES		766,891.60
60	platinum Enterprises		150,575.20
61	UNITED NATIONS (Unies) PROJECT		608,400.00
62	DANMO PRODUCTS LTD		179,649.20
	<b>TOTAL</b>		<b>53,266,931.15</b>

