



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 FEB 2021	DAY: Thursday
TABLED BY:	L. O. M.
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PARLIAMENT
OF KENYA
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THE AUDITOR-GENERAL

ON

**GREEN ZONES DEVELOPMENT
SUPPORT PROJECT PHASE II**

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

KENYA FOREST SERVICE





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
30 DEC 2020
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Project Name: GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II


Implementing Entity: KENYA FOREST SERVICE

PROJECT GRANT/CREDIT NUMBER: P-KE-AAD-005

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 FEB 2021	
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GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

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GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

PROJECT NAME: GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II

PROJECT NO: P-KE-AAD-005

LOAN NOS: a) 2100150040546
b) 2000200003402

Objective:

To improve forest conservation and community livelihood for sustainable forest management in Kenya.

Address:

Kenya Forest Service

Karura off Kiambu Road

P.O Box 30513-00100

NAIROBI

Contacts:

Telephone: (020) 2020285

E-mail: director@kenyaforests-service.org

Website: kenyaforests-service.org

1.2 Project Information

Project Start Date:	17 th July 2019
Project End Date:	30 th June 2025
Project Manager:	Jerome Mwanzia 'ndc'K
Project Sponsor:	African Development Bank & Government of Kenya

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
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1.3 Project Overview

Line Ministry/State Department of the project	Ministry of Environment and Forestry
Project number	P-KE-AAD-005
Strategic goals of the project	The strategic goals of the project are as follows: (i) To enhance forest conservation and livelihood support for climate change resilience (ii) To develop timber, horticulture and maize value chains for improved household incomes.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Forest conservation – rehabilitation of 328,750 Ha of degraded forest plantation establishment, bamboo, community farmlands and other landscapes. (ii) Community Livelihood support- this will be achieved through support to Income Generation Activities, and introduction of value chains for timber and food products
Other important background information of the project	The project is a follow-up to Green Zones Development Support Project (2006-2014), and is executed jointly with stakeholders and beneficiaries. It covers 15 counties around three forest ecosystems of Mau, Mt Kenya and Aberdares
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Improve forest cover (ii) Improve livelihood for communities living adjacent to the forest area.
Project duration	The project started on 17 th July 2019 and is expected to run until 30 June 2025

1.4 Bankers

Project Account: KFS-Green Zones Support Project Phase II Donor

011417563225800 Cooperative Bank Ridgeways Mall

Special Account: 1268946496 – CBK/GOK Green Zone Development Support Project

Stanchart London

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
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1.5 Auditors

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

1.6 Roles and Responsibilities

Name and contact details	Title designation	Qualifications	Responsibilities
Mr J.M. Mwanzia 'ndc'K 0722 369 426 jmwanzia@kenyaforestservice.org	Program Manager	Masters of Arts in International Studies (UoN,2016) Msc in soil mgt and conservation (University of Adelaide, Australia, 2001)	Overall coordination and management of the Program
Mr David Kuria 0721 290 334 @kenyaforestservice.org	Deputy Project Manager	MSc in project management	Coordination of all field activities
Mr N.M Mwatika 0721 357 392 @kenyaforestservice.org	Monitoring & Evaluation Officer	MSC in project Management	Monitoring of the physical progress, evaluation and recommendations on activity implementation
Mr Basil Murila 0722 607 848 basilmurila@kenyaforestservice.org	Gender and Community Development Officer	Bachelor of Arts in Anthropology; Diploma in Project Administration	Head, community initiatives, HRBA and stakeholder engagement. Monitoring implementation of environmental and social management plans by the project
Mr John Mburu 0721 775523 mburujm@kenyaforestservice.org	Principal Procurement Officer	MBA (Procurement & Logistics) Member of Kenya Institute of Supplies Management (KISM).	Responsible for the management of the procurement process of goods and services and safety of assets
Ms Eunice Ondari 0724200942 eondari@kenyaforestservice.org	Project Accountant	CPA(K), BCOM (Finance) holder	Implementation of Finance and Accounts functions of the program

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1.7 Funding summary

Source of funds	Donor Commitment-		Amount received to date – (30.06.2020)		Undrawn balance to date (30.06.2020)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency(ua)</i>	<i>KShs</i>	<i>Donor currency(ua)</i>	<i>KShs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
i. Loan						
African Development Fund Loan	UA 29,690,000	4,353,147,800	UA 1,047,512.28	146,063,147	UA 28,642,482.72	4,206,253,130
African Development Bank Loan	EUR 5,204,000	646,594,200	EUR 779,583.56	87,983,976	EUR 4,424,416.44	558,610,224
Government of Kenya	N/A	498,508,000	N/A	99,652,570	N/A	398,855,430
		5,498,250,000		333,699,693		5,163,718,784

The Project's duration is 6 years from 2019 to 2024 with an approved budget of UA 29,690,000 and EUR 5,204,000 from African Development Bank and GoK counterpart funds of Kshs 498,508,000, bringing the total to equivalent to Kshs 5,498,250,000 as highlighted in the table below:

Below is the funding summary:

Source	Window	Amount
African Development Bank	ADF Window	4,353,147,800
	ADB Window	646,594,200
	Sub -Total	4,999,742,000
GOK		498,508,000
Grand Total		5,498,250,000

1.8 Summary of Overall Project Performance:

Budget performance against actual amounts

The project utilized the available resources against the approved workplan and printed/revised estimates satisfactorily.

Physical progress:

- i) **Twenty seven (27)** field utility vehicles was procured and delivered to the project under the Donor (26 units) and GoK counterpart funds (1 unit).
- ii) **Four thousand (4000)** units of assorted Tree nursery tools (wheelbarrows, jembes, watering cans, rakes, mattocks) were purchased and delivered to the project to support tree seedlings in the project area
- iii) **Nine million (9,000,000)** polythene tubes were procured by the project for tree seedlings production in the field.
- iv) A total of **912 Ha** of degraded natural forests were rehabilitated against annual target of 850 Ha
- v) **30 Ha** of Community hilltops were restored against an annual target of 30 Ha
- vi) **467 Ha** of forest Plantations were established against annual target of 250 Ha
- vii) A total of **145 Ha** of Woodlots were established in community farmlands against annual target of 100 Ha
- viii) **238 Ha** of Agroforestry Development was achieved in community farmlands against an annual target of 250 Ha
- ix) A total of **73 Ha** of Fruit Orchards were established against an annual target of 80 Ha
- x) Five Community Forest Associations of Uplands, Dundori, Makutano, Ruthumbi and Kiptunga forests benefited from **five (5) Income Generation Activities**
- xi) A total **3,431,983** Tree Seedlings were raised in KFS nurseries against annual target of 2.5 million
- xii) A total of **42 km** of degraded forest roads were rehabilitated against an annual target of 50 km, while further **61 km** of forest roads were maintained against a target of 64km. In addition, 18 lines of culverts were constructed and installed.
- xiii) One (1) forest bridge was constructed in Castle forest station (Thiba bridge) in Kirinyaga County

Comment on value for money achievements

The money so disbursed has been put to proper use as the project has successfully initiated forest conservation within the state forests and outside, and commenced community livelihood initiatives for communities living adjacent to the forests.

Implementation challenges and recommended way forward:

At the start of the project, there were no GoK counterpart funds allocations. However, an allocation was provided during revised estimates.

The revised estimates for the AIA component of the project were reduced despite the project having pending payments under signed contracts. This project was therefore unable to process payments for executed contracts.

The onset of COVID-19 slowed down project operations.

Way forward

The National Treasury should consider accommodating signed and executed contracts for inclusion in subsequent revised estimates.

The project will continue to sensitize stakeholders on observation of COVID 19 protocols as outlined by the Ministry of Health.

1.9 Summary of Project Compliance:

The Program has ensured that all its activities carried out are within the laws of the Republic of Kenya, and under terms of the project agreement between the GoK and African Development Bank. It also ensured that all regulations and procedures of Kenya Forest Service have been followed. In cases of inconsistency between the GOK Regulations and those of the donors, the latter have been applied.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of the *project's 2019-2022* plan are to:

- a) To rehabilitate 10,250 Ha of degraded natural forest
- b) To raise 10 million indigenous tree seedlings
- c) To protect 300,000 Ha for natural regeneration
- d) To re-establish 10,000 ha of plantation forests
- e) To establish 5000 Ha of woodlots in community farmlands

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Green Zones Development Support Project Phase II	To rehabilitate 10,250 Ha of degraded natural forest	Increased forest cover	No. of Hectares rehabilitated	In FY 19/20, a total of 912 Ha were successfully rehabilitated. This translates to 8.9% progress towards end of project target
	To raise 10 million indigenous tree seedlings	Healthy seedlings for rehabilitation of degraded sites	No of seedlings propagated	A total of 1,078,000 tree seedlings were propagated, equivalent to 10.8% towards end of targets

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
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	To protect 300,000 Ha for natural regeneration	Increased forest cover	Hactares protected for regeneration	This activity is yet to begin, it is slotted for 2020/21
	To re-establish 10,000 ha of plantation forests	Increased tree cover and provision of wood products to the economy	Hectares established	A total of 467 Ha of plantations has been established , this translated to 4.6% progress towards end of year target
	To establish 5000 Ha of woodlots in community farmlands	Increased tree cover and community livelihood improvement	Hactares established	145 Ha of community woodlots were established during the year. This is 2.9% of end of project target

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The project did not undertake the Corporate Social Responsibilities as it was not part of project approved annual work plan and budget for the year 2019/2020.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Chief Conservator of Forests of Kenya Forest Service and the Project Manager for Green Zones Development Support Project Phase II are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the period ended on June 30, 2019. This responsibility includes:

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

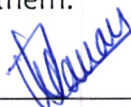
The Chief Conservator of Forests of Kenya Forest Service and the Project Manager of Green Zones Development Support Project Phase II accept responsibility for the Project's financial statements, which have been prepared on the cash basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Chief Conservator of Forests of Kenya Forest Service and the Project Manager of Green Zones Development Support Project Phase II are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the period ended June 30, 2020, and of the Project's financial position as at that date. The Chief Conservator of Forests of Kenya Forest Service and the Project Manager of Green Zones Development Support Project Phase II further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Chief Conservator of Forests of Kenya Forest Service and the Project Manger of Green Zones Development Support Project Phase II confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

The Project financial statements were approved by the Chief Conservator of Forests of Kenya Forest Service and the Project Manager of Green Zones Development Support Project Phase II on11/12/2020..... and signed by them.



Chief Conservator of Forests
Name: Julius Kamau



Project Coordinator
Name: Jerome
Mwanzia 'ndc' K



Project Accountant:
Name: Eunice Ondari



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II FOR THE YEAR ENDED 30 JUNE, 2020 - KENYA FOREST SERVICE

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Green Zones Development Support Project Phase II set out on pages 14 to 29, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Green Zones Development Support Project Phase II as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Loan Agreements No.2100150040546 and No. 2000200003402 dated 23 April, 2019 between African Development Bank and African Development Fund and the Government of the Republic of Kenya, and the Public Finance Management Act, 2012.

In addition, the special accounts statement presents fairly the special accounts transaction and the closing balance has been reconciled with the books of account.

Basis for Opinion

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

Other Matter

1. Pending Bills

Note 11 to the financial statements reflects pending bills totaling to Kshs.24,581,663 as at 30 June, 2020. Management has not provided an explanation for non-payment of the pending bills. The Project is at risk of incurring additional interest costs and penalties with the continued delay in making payments of the pending bills.

2. Budgetary Performance

The statement of comparative budget and actual amounts reflect a final receipts budget of Kshs.284,000,000 against actual receipts of Kshs.333,699,693 resulting into an unexplained excess receipt of Kshs.49,699,693 or 17%. The statement further reflects final budgeted expenditure of Kshs.584,000,000 against actual expenditure of Kshs.321,882,578 resulting into an under expenditure of Kshs.262,117,422 or 45% of the budgeted amount. No explanation has been provided for the excess receipts and the under expenditure.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me

to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by African Development Bank and African Development Fund, I report based on my audit, that:

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

29 December, 2020

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
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For the financial year ended June 30, 2020

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

	Note	2019/2020		cumulative to date (from inception)
		Receipts and payments by the entity	payments made by third parties	
		kshs	kshs	kshs
RECEIPTS				
Transfer from Government entities	10.3	99,652,570	0	99,652,570
Loan from external development partners	10.4	146,063,147	87,983,976	234,047,123
TOTAL RECEIPTS		245,715,717	87,983,976	333,699,693
PAYMENTS				
Compensation of employees	10.5	33,056,003	0	33,056,003
Purchase of goods and services	10.6	183,942,033	4,880,172	188,822,205
Acquisition of non-financial assets	10.7	16,900,566	83,103,804	100,004,370
TOTAL PAYMENTS		233,898,602	87,983,976	321,882,578
SURPLUS /(DEFICIT)		11,817,114		11,817,114

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

Chief Conservator of Forests
Name: Julius Kamau

Project Coordinator
Name: Jerome
Mwanzia 'ndc' K


Project Accountant:
Name: Eunice Ondari


GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
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For the financial year ended June 30, 2020


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

FINANCIAL ASSETS	NOTES	AMOUNT (KES)
Cash and Cash Equivalents		
Bank Balances	10.8	7,603,388
Cash Equivalents (short-term deposits)		7,603,388
Total Cash and Cash Equivalents		7,603,388
Accounts receivables – Imprest and Advances	10.9	4,213,726
TOTAL FINANCIAL ASSETS		11,817,114
REPRESENTED BY		
Fund balance b/fwd		-
Prior year adjustments		-
Surplus/(Deficit) for the year		11,817,114
NET FINANCIAL POSITION		11,817,114

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/2020 2020 and signed by:


 Name: Julius Kamau


 Name: Jerome Mwanzia
 'ndc' K


 Name: Eunice Ondari

Date: 11/12/2020.....

Date: 11/12/2020.....

Date: 11/12/2020.....

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
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For the financial year ended June 30, 2020

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

	Notes	2019-2020 KShs
Receipts from operating activities		
Transfer from Government entities	10.3	99,652,570
Proceeds from domestic and foreign grants	10.4	146,063,147
Payments from operating activities		
Compensation of employees	10.5	33056003
Purchase of goods and services	10.6	183,942,033
Adjustments during the year		
Decrease/(Increase) in Accounts receivable: (Outstanding Imprest)	10.9	(4,213,726)
Net cash flow from operating activities		24,503,954
CASHFLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	10.7	(16,900,566)
Net cash flows from Investing Activities		(16,900,566)
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Foreign Borrowings		0
Net cash flow from financing activities		0
NET INCREASE IN CASH AND CASH EQUIVALENT		7,603,388
Cash and cash equivalent at BEGINNING of the year		0
Cash and cash equivalent at END of the year		7,603,388


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on11/12/20..... 2020 and signed by:



Name: Julius Kamau



Name: Jerome Mwanzia 'ndc'K

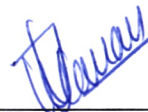


Name: Eunice Ondari

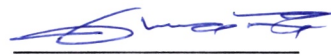
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c= a+b	d	e=c-d	f=d/c%
Receipts						
Transfer from Government entities	84,000,000		84,000,000	99,652,570	(15,652,570)	119
Proceeds from borrowings AIA	300,000,000	(250,000,000)	50,000,000	87,983,976	(37,983,976)	176
Proceeds from borrowings Revenue	200,000,000	(50,000,000)	150,000,000	146,063,147	3,936,853	97
Total Receipts	584,000,000	(300,000,000)	284,000,000	333,699,693	(49,699,693)	117
Payments						
Compensation of Employees	84,000,000	0	84,000,000	33,056,003	50,943,997	39
Purchase of goods and services	287,500,000	0	287,500,000	188,822,205	98,677,795	66
Acquisition of non-financial assets	212,500,000	0	212,500,000	100,004,370	112,495,630	47
Total Payments	584,000,000	0	584,000,000	321,882,578	262,117,422	55

The variance was due to funding deficits



Chief Conservator of Forests
Name: Julius Kamau



Project Coordinator
Name: Jerome Mwanzia 'ndc'K



Project Accountant
Name: Eunice Ondari



10. NOTES TO THE FINANCIAL STATEMENTS

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

10.1 Basis of Preparation

10.1.1 Statement of compliance and basis of preparation

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

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

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

10.1.2 Reporting entity

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

10.1.3 Reporting currency

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

10.2 Significant Accounting Policies

a) Recognition of receipts

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

- **Transfers from the Exchequer**

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

- **External Assistance**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of employees**

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

- **Use of goods and services**

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

- **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Repayment of borrowing (principal amount)

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

- Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

c) In-kind donations

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

d) Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 4** of this financial statement is a register of the contingent liabilities in the year.

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

g) Contingent Assets

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

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II

Reports and Financial Statements

For the financial year ended June 30, 2020

h) Pending bills

The project had 3 pending bills to be paid by third party as listed below

1. Hopkins Kenya Limited KES 10,452,586.00 Dated 21 May 2020
2. Options Insurance Brokers Limited KES 5,723,905.00 Dated 08 May 2020
3. Fiona Enterprises Limited KES 8,405,172.41 Dated 21 May 2020

i) Budget

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

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

j) Third party payments

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

During the year Kshs 87,983,976 million being loan disbursements were received in form of direct payments from third parties.

k) Exchange rate differences

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Comparative figures

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

m) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2020.

n) Errors

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

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.3 RECEIPTS FROM GOVERNMENT OF KENYA

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

	2019/2020	DATE RECEIVED
	KShs	
Counterpart funds Quarter 1	1,666,149	01-July-2019
Counterpart funds Quarter 2	18,486,421	22-Nov-2019
Counterpart funds Quarter 3	55,700,000	21-Jan-2020
Counterpart funds Quarter 4	23,800,000	06-Apr-2020
	<u>99,652,570</u>	

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.4 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2020 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency(ua)	Grants received in cash	Grants received as direct payment*	Total amount in KShs
					2019/20
			KShs	KShs	KShs
Grants Received from Multilateral Donors (International Organizations)					
Africa Development Bank	30-06-20	1,047,512	146,063,147	87,983,976	234,047,123
DATE			04-SEPT-19		

10.5 COMPENSATION OF EMPLOYEES

2019/2020

DIRECT LABOUR INPUT	KSHS
CASUALS	24,111,127
NSSF	200
CONTRACTED PROFESSIONAL	43,200
CONTRACTED TECHNICAL	8,901,476
TOTAL	33,056,003

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.6 PURCHASE OF GOODS AND SERVICES

PURCHASE OF GOODS AND SERVICES (GOK FUNDS)

	2019/2020 (Kshs)
Training seminars and workshops	
Training accommodation tuition fees	4,152,960
Hire of training facilities and equipment	1,161,100
Total	5,314,060
Vehicle and Equipment Maintenance	
Motor vehicle expenses	3,960,443
maintenance of buildings- Non residential	1,921,235
Maintenance of Office Furniture and equipment	119,300
Maintenance of Civil Works	3,297,627
maintenance of roads	20,278,533
Total	29,577,137
General Operating expenses	
Electricity	422,809
Telephone, Telex, Facsimile, Computer and	773,500
Supplies of Accessories for Computers & Pi	2,258,402
Travel Costs (airlines, bus, railway)	681,500
Daily Subsistence Allowance	28,411,613
Publishing and Printing Services	29,250
Advertising, Awareness and Publicity Campa	313,244
Fungicides, Insecticides and Sprays	460,800
General Office Supplies (papers, pencils,	3,086,243
Cleaning Materials, Supplies and Services	659,485
Special Operations	1,036,065
Food and Rations	4,202,910
Catering services	400,100
Bank Service Commission and Charges	140,360
Refined Fuels and Lubricants for Transport	7,751,788
Events and Celebrations	747,900
Tree seeds and seedlings.	67,983,423
Supplies for production	28,114,334
Seminars and Conferences	1,075,550
Tree Planting	496,560
production and printing	5,000
Total	149,050,836
GRAND TOTAL	183,942,033



GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)
PURCHASE OF GOODS AND SERVICES (DONOR FUNDS)

SUPPLIER	AMOUNT	DESCRIPTION
BELFAST ENGINEERING WORKS LTD	4,880,172	BEING PAYMENT FOR PROCUREMENT OF NURSERY TOOL KITS (DIRECT PAYMENT)

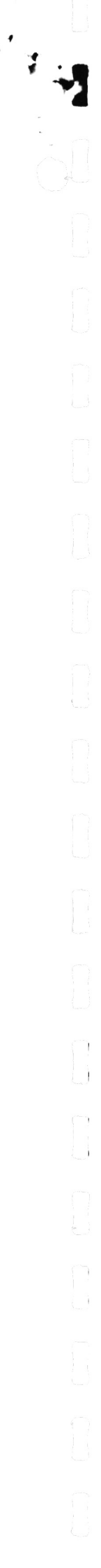
10.7 ACQUISITION OF NON-FINANCIAL ASSETS

Asset Class	*Purchase /Additions in the year (Kshs) 2019/2020	*Purchase /Additions in the year (Kshs) 2019/2020
	GOK	Third Party
Transport equipment	16,491,600	82,254,666
ICT Equipment,	408,966	849,138
Total	16,900,566	83,103,804

10.8 CASH AND CASH EQUIVALENTS CARRIED FORWARD

CASH AND CASH EQUIVALENTS	2019/2020
BANK ACCOUNT	
A/C NO. 011417563225800 COOP BANK RIDGEWAYS MALL-DONOR	5,507,233
A/C NO. 01141532868705 COOP BANK KFS GZDSP II-GOK	2,096,155
TOTAL	7,603,388

The project has 19 number of project accounts spread within the project implementation area and 1 foreign currency designated account managed by the National Treasury (Appendix I)



GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)
 10.9 OUTSTANDING IMPRESTS AND ADVANCES

**GREEN ZONES DEVELOPMENT SUPPORT PHASE II PROJECT OUTSTANDING
 BALANCES**

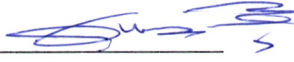
No.	COUNTY/ OFFICER	OUTSTANDING IMPRESTS
1	Baringo	477,739
2	Embu	288,525
3	Kericho	266,595
4	Kiambu	490,000
5	Kisii	6,560
6	Machakos	211,000
7	Meru	364,989
8	Nyamira	386,030
9	Tharaka Nithi	100,000
10	Kurgat Mr. Alfred Kipchumba	21,000
11	Bomet	7,047
12	Murang'a	1,800
13	Nakuru	601,420
14	Head of conservancy-Eastern	2,173
15	Head of conservancy-Nyanza	2,000
16	Nyeri Road Unit	986,457
17	Londiani Road Unit	391
	TOTAL	4,213,726


GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

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

This is the first year of the project.







Chief Conservator of
Forests
Name: Julius Kamau

Project Coordinator
Name: Jerome Mwanzia 'ndc' K

Project Accountant:
Name: Eunice Ondari

*Green Zones Development Support Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	*Purchase /Additions in the year (Kshs) 2019/2020	*Purchase /Additions in the year (Kshs) 2019/2020
	GOK	Third Party
Transport equipment	16,491,600	82,254,666
ICT Equipment,	408,966	849,138
Total	16,900,566	83,103,804

Notes

** Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments*

ANNEX 2 - PENDING ACCOUNTS PAYABLE

	Balance c/f FY 2019/2020	Description
Description	Kshs	
Supply of goods		
Hopkins Kenya Ltd	10,452,586.00	Supply of Polypots 6"×6" Gauge 300
FIONA ENTERPRISES	8,405,172.41	Supply of Polypots 4"×6" Gauge 300
Supply of services		
Options insurance	5,723,905.00	Being supply of motor vehicle insurance for 26 double Cabin

GREEN ZONES DEVELOPMENT SUPPORT PROJECT PHASE II
Reports and Financial Statements
For the financial year ended June 30, 2020

APPENDICES

- i. List of Field bank accounts
- ii. Detailed Listing of Fixed Assets
- iii. Bank Reconciliations
- iv. Cash Count Certificate
- v. Special Deposit Account(s) reconciliation statement(s)

**Appendix I: GREEN ZONES DEVELOPMENT SUPPORT PROJECT
 PHASE II DONOR ACCOUNTS DETAILS**

	COUNTY	BRANCH	ACCOUNT NO.
1	HEAD QUARTER	RIDGEWAYS	01141756225800
2	MACHAKOS	MACHAKOS	01141756225809
3	EMBU	EMBU	01141756225818
4	THARAK NITHI	CHUKA	01141756225811
5	MERU	MAKUTANO	01141756225805
6	NYERI	NYERI	01141756225807
7	KIRINYAGA	KERUGOYA	01141756225806
8	MURANG'A	MURANG'A	01141756225817
9	KIAMBU	KIKUYU	01141756225810
10	NYANDARUA	OL KALAU	01141756225812
11	NAKURU	MOLO	01141756225814
12	BARINGO	NAKURU	01141756225813
13	KERICHO	MOLO	01141756225816
14	BOMET	BOMET	01141756225801
15	NYAMIRA	NYAMIRA	01141756225803
16	KISII	KISII EAST	01141756225802
17	ROAD UNIT NYERI	NYERI	01141756225808
18	ROAD UNIT KIAMBU	LIMURU	01141756225804
19	ROAD UNIT LONDIANI	MOLO	01141756225815

**Green Zones Development Support Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

Appendix II: Detailed Donor Listing of Fixed Assets

GREEN ZONES DEVELOPMENT SUPPORT PROJECT ASSET REGISTER - DONOR								
Asset Number	Description/Model	Category	Serial Number/ Registration Number	DATE	LOCATION	VALUE	Asset Key	Asset Type
66601	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978PJ	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66602	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978NC	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66603	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978PH	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66604	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978NN	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66605	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978NG	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66606	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CNFF212995	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66607	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978KG	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66608	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC9158449	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66609	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZC92978PJ	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66610	COMPUTER HP DESKTOP	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CZ92978KN	07/2/2020	KFS Head Quarter	98,500.00	PURCHASED-GZDSP	Capitalized
66685	TOYOTA HILLUX GUN126-DNF D/CAB KCT 546Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 546Y	21/4/2020	KFS Head Quarter	3,163,641.00	PURCHASED-GZDSP	Capitalized
66686	TOYOTA HILLUX GUN126-DNF D/CAB KCT 603Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 603Y	21/4/2020	EC BOMET	3,163,641.00	PURCHASED-GZDSP	Capitalized
66687	TOYOTA HILLUX GUN126-DNF D/CAB KCT 552Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 552Y	21/4/2020	KFS Head Quarter	3,163,641.00	PURCHASED-GZDSP	Capitalized
66688	TOYOTA HILLUX GUN126-DNF D/CAB KCT 600Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 600Y	21/4/2020	KFS Head Quarter	3,163,641.00	PURCHASED-GZDSP	Capitalized
66689	TOYOTA HILLUX GUN126-DNF D/CAB KCT 604Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 604Y	21/4/2020	HOC - Central Highlands	3,163,641.00	PURCHASED-GZDSP	Capitalized
66690	TOYOTA HILLUX GUN126-DNF D/CAB KCT 608Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 608Y	21/4/2020	EC Kiambu	3,163,641.00	PURCHASED-GZDSP	Capitalized
66691	TOYOTA HILLUX GUN126-DNF D/CAB KCT 617Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 617Y	21/4/2020	EC Nyamira	3,163,641.00	PURCHASED-GZDSP	Capitalized
66692	TOYOTA HILLUX GUN126-DNF D/CAB KCT 615Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 615Y	21/4/2020	HOC - Nyanza	3,163,641.00	PURCHASED-GZDSP	Capitalized
66693	TOYOTA HILLUX GUN126-DNF D/CAB KCT 616Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 616Y	21/4/2020	EC Kisii	3,163,641.00	PURCHASED-GZDSP	Capitalized
66694	TOYOTA HILLUX GUN126-DNF D/CAB KCT 614Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 614Y	21/4/2020	EC Meru	3,163,641.00	PURCHASED-GZDSP	Capitalized
66695	TOYOTA HILLUX GUN126-DNF D/CAB KCT 554Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 554Y	21/4/2020	EC Nakuru	3,163,641.00	PURCHASED-GZDSP	Capitalized
66696	TOYOTA HILLUX GUN126-DNF D/CAB KCT 610Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 610Y	21/4/2020	HOC Eastern Conservancy	3,163,641.00	PURCHASED-GZDSP	Capitalized
66697	TOYOTA HILLUX GUN126-DNF D/CAB KCT 618Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 618Y	21/4/2020	SPMT - Londiani	3,163,641.00	PURCHASED-GZDSP	Capitalized
66698	TOYOTA HILLUX GUN126-DNF D/CAB KCT 612Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 612Y	21/4/2020	EC Embu	3,163,641.00	PURCHASED-GZDSP	Capitalized
66699	TOYOTA HILLUX GUN126-DNF D/CAB KCT 619Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 619Y	21/4/2020	Head Engineering KFS	3,163,641.00	PURCHASED-GZDSP	Capitalized
66700	TOYOTA HILLUX GUN126-DNF D/CAB KCT 607Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 607Y	21/4/2020	EC Nyandarua	3,163,641.00	PURCHASED-GZDSP	Capitalized
66701	TOYOTA HILLUX GUN126-DNF D/CAB KCT 606Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 606Y	21/4/2020	EC Kirinyaga	3,163,641.00	PURCHASED-GZDSP	Capitalized
66702	TOYOTA HILLUX GUN126-DNF D/CAB KCT 605Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 605Y	21/4/2020	EC Nyeri	3,163,641.00	PURCHASED-GZDSP	Capitalized
66703	TOYOTA HILLUX GUN126-DNF D/CAB KCT 611Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 611Y	21/4/2020	EC Machakos	3,163,641.00	PURCHASED-GZDSP	Capitalized
66704	TOYOTA HILLUX GUN126-DNF D/CAB KCT 609Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 609Y	21/4/2020	EC Murang'a	3,163,641.00	PURCHASED-GZDSP	Capitalized
66705	TOYOTA HILLUX GUN126-DNF D/CAB KCT 613Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 613Y	21/4/2020	EC Tharaka Nithi	3,163,641.00	PURCHASED-GZDSP	Capitalized
66706	TOYOTA HILLUX GUN126-DNF D/CAB KCT 602Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 602Y	21/4/2020	EC Kericho	3,163,641.00	PURCHASED-GZDSP	Capitalized
66707	TOYOTA HILLUX GUN126-DNF D/CAB KCT 555Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 555Y	21/4/2020	EC Baringo	3,163,641.00	PURCHASED-GZDSP	Capitalized
66708	TOYOTA HILLUX GUN126-DNF D/CAB KCT 553Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 553Y	21/4/2020	HOC Mau Conservancy	3,163,641.00	PURCHASED-GZDSP	Capitalized
66709	TOYOTA HILLUX GUN126-DNF D/CAB KCT 598Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 598Y	21/4/2020	Head Survey and mapping -KFS	3,163,641.00	PURCHASED-GZDSP	Capitalized
66710	TOYOTA HILLUX GUN126-DNF D/CAB KCT 551Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 551Y	21/4/2020	KFS Head Quarter	3,163,641.00	PURCHASED-GZDSP	Capitalized
	TOTAL					83,239,666.00		

Appendix II: Detailed GOK Listing of Fixed Assets

GREEN ZONES DEVELOPMENT SUPPORT PROJECT ASSET REGISTER - GOK								
Asset Number	Description/Model	Category	Serial Number/ Registration Number	DATE	LOCATION	VALUE	Asset Key	Ownership
66667	TOYOTA PRADO VXL AUTO KCT 517Y	MOTOR VEHICLE-MOTOR VEHICLES	KCT 517Y	26/3/2020	KFS Head Quarter	16,491,600.00	PURCHASED-GZDSP	Owned
70730	PRINTER HP LASER JET MEDIUM DUTY	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CNBKM818X6	7/5/2020	KFS Head Quarter	73,602.00	PURCHASED-GZDSP	Owned
70731	PRINTER HP LASER JET MEDIUM DUTY	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	CNBKM9393S	7/5/2020	KFS Head Quarter	73,602.00	PURCHASED-GZDSP	Owned
73735	Laptop HP ProBook Notebook	COMPUTERS-COMPUTER, PRINTER, OTHER IT EQ	5CD0232200	5/6/2020	KFS Head Quarter	125,900.00	PURCHASED-GZDSP	Owned
	TOTAL					16,764,704.00		

