




**REPORT**

 THE NATIONAL ASSEMBLY	
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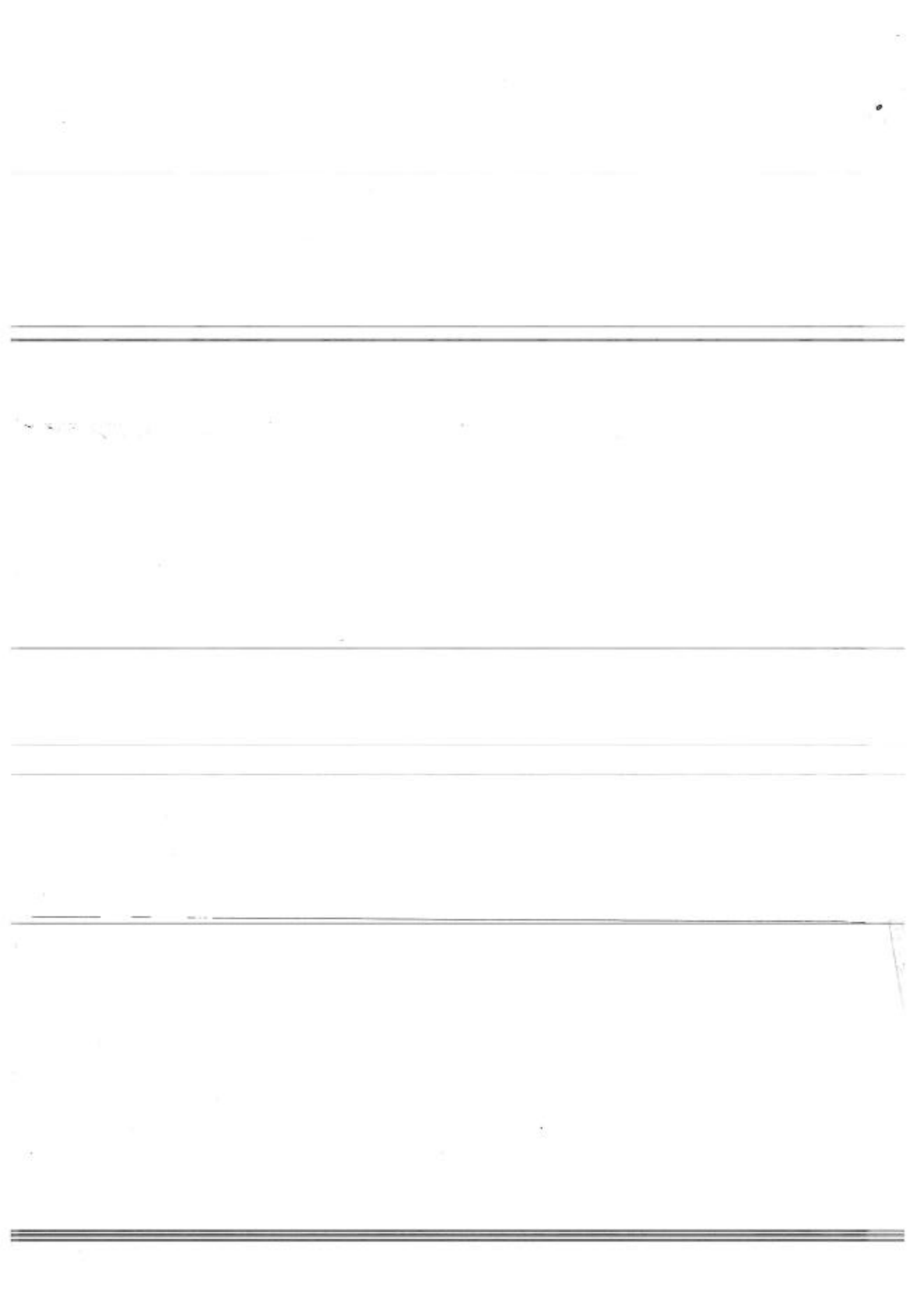
OF

**THE AUDITOR-GENERAL**

ON

**MINISTRY OF ENVIRONMENT AND FORESTRY**

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



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

23 DEC 2021

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MINISTRY OF ENVIRONMENT AND FORESTRY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) **Background information.**

The Ministry of Environment and Forestry was created vide Executive Order No. 1 of 2020 on the organization of Government of Kenya. The Ministry has evolved since independence when *The Kenya Gazette Vol LXV - No. 28 of 11<sup>th</sup> June, 1963* published it as Ministry of Lands, Game, Fisheries and Natural Resources and *The Kenya Gazette Vol LXXXIV - No. 33 of 13<sup>th</sup> August, 1982* that renamed it as Ministry of Environment and Natural Resources. At the Cabinet Level, the entity is represented by the Cabinet Secretary for the Ministry of Environment and Forestry, who is responsible for the general policy and strategic direction of the Ministry.

The Ministry is committed to facilitating enabling policies, legal and regulatory reforms for promoting sustainability of the environment and forest resources while at the same time mitigating the effects of climate change. In addition, the Ministry supports and contributes to the country's socio-economic development while meeting the national obligations within the Kenya Vision 2030 framework.

**Vision**

"A Clean, healthy, safe and sustainably managed Environment and Forestry Resources."

**Mission**

"To promote and facilitate good governance in the protection, restoration, conservation, development and management of environment and forestry resources for equitable and sustainable development."



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**(b) Mandate of the Ministry**

The Ministry of Environment and Forestry draws its mandate from the Executive Order No. 1 of 2020 on the organization of government of Kenya as follows:

- i. National Environment Policy and Management;
- ii. Forestry Development Policy Management;
- iii. Development of Forests, Re-Afforestation and Agro-Forestry;
- iv. Restoration of Strategic Water Towers;
- v. Kenya Forestry Services;
- vi. Protection and Conservation of the Natural Environment;
- vii. Climate Change policy;
- viii. Pollution Control;
- ix. Lake Victoria Environmental Management Programme;
- x. Restoration of Lake Naivasha Basin;
- xi. Kenya Meteorological Department;
- xii. Kenya Meteorological Training; and,
- xiii. Conservation and Protection of Wetlands.

The functions under this mandate implement the provisions of Article 69 of the Constitution of Kenya. The Ministry also has the mandate to implement the provision of article 69 of the Constitution of Kenya on obligations in respect to the environment.



**(c) Institutions under the Oversight of the Ministry**

According to the Executive order, the Ministry also provides policy guidance, capacity building, resource mobilization, coordination and oversight for the following statutory institutions:

- i. **Kenya Forest Service (KFS):** Established under the Forests Act 2005, with the mandate to enhance the development, conservation, and sustainable management of Kenya's forest resources on public, community and private lands for the equitable benefit of the people of Kenya and for socio-economic development of the country;
- ii. **National Environment Management Authority (NEMA):** This Authority is established under Environmental Management and Coordination Act (EMCA) No. 8 of 1999 to exercise general supervision and coordination over all matters relating to the environment and to be the principal instrument of Government in the implementation of policies, regulations and standards relating to the environment;
- iii. **Kenya Forestry Research Institute (KEFRI):** The Kenya Forestry Research Institute (KEFRI) was established in 1986 under the Science and Technology Act (Cap. 250) (Amended Science, Technology and Innovation Act of 2013) with the mandate of carrying out research in forestry and allied natural resources;
- iv. **Kenya Water Towers Agency (KWTA):** The agency established via Kenya gazette notice No.27 of 2012 is mandated to co-ordinate and oversee the protection, rehabilitation, conservation, and sustainable management of all the critical water towers in Kenya;

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- v. **National Environment Trust Fund (NETFUND)** is established under EMCA 1999 to facilitate research intended to further the requirements of environmental management, capacity development, environmental awards, environmental publications, scholarships and grants;
- vi. **National Environmental Complaints Committee (NECC)** established under EMCA Act section 31-36 responsible for investigating any complaints in relation to the condition of the environment; and,
- vii. **National Environment Tribunal (NET)** established under EMCA Act section 125 to handle appeals on: EIA licenses and other decisions of NEMA, management and use of forest resources and decisions of wildlife committees.

**(d) Directorates of the Ministry**

The Ministry has also the following directorates, departments and units:

**(i) Directorate of Environment**

The directorate is mandated to: Develop policies and strategies on environment; Environment protection and conservation; Advise Government on environmental legislation and their implications; Monitor compliance to environment standards; Develop proposals for funded programmes and projects for environmental conservation and management; and Monitor pollution. The directorate has the following departments;

- Programmes and Strategic Initiatives; and,
- Multilateral Environmental Agreements Department
-



**(ii) Directorate of Forestry Conservation**

The department is mandated to undertake Forest Policy formulation, Management, Legislation and Regulation; Coordinate the development of Forests through Afforestation, Conservation and Agroforestry; Coordinate the restoration of Kenya Water Towers and Coordinate Forest Research; The directorate has the following departments;

- Department of Forest Conservation; and,
- Urban Rivers Ecological Restoration Department.

**(iii) Directorate of Climate Change**

The directorate is mandated to provide vision, leadership, guidance and coordination on matters relating to climate change in the country. It is the lead agency of Government on national climate change plans and actions to deliver operational coordination. The Directorate is further organized into the following Departments:-

- Climate Change Department; and,
- Climate Change Programme Coordination Department.

**(iv) Kenya Meteorological Directorate**

The directorate is responsible for the provision of meteorological and climate information and services to various sectors including agriculture, energy generation, aviation, marine transport, health, disaster management, water



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resources development and management among others. The Directorate is organized into two Departments:-

- Kenya Meteorological Department; and,
- Institute of Meteorological Training and Research Department.

**(v) Directorate of Administration and Support Services**

The directorate is mandated to coordinate and provide support services to facilitate the realization of the strategic objectives of the Ministry. It comprises of the following departments: Administration, Planning, ICT, Finance, Accounts, Records Management, Human Resource Management, Human Resources Development, and Public Communications.

**(e) Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June, 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Mr. Keriako Tobiko, SC, CBS
2.	Chief Administrative Secretary	Hon. Mohamed Elmi, EGH
3.	Principal Secretary/Accounting Officer	Dr. Chris Kiptoo, CBS
4.	Secretary of Administration	Mr. Joel Kitili, CBS
5.	Director, Human Resource Mngt. & Dev.	Mrs. Rosemary Wamoto
6.	Director Planning	Mr. John Olela
7.	Senior Chief Finance Officer	Mr. Joseph Mutuma Mutwiri
8.	Senior Deputy Accountant General	Mr. George K. Gichuru
9.	Head of Supply Chain Management	Mr. Richard Yator
10.	Director, Kenya Meteorological Services	Ms. Stella Aura, OGW
11.	Director, Climate Change Department.	Dr. Pacifica Ogolla
12.	Director Urban Rivers Reh. Prog.	Mr. Erik F. N. Akotisi

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No.	Designation	Name
13.	Director, Multilateral Env. Agreements	Mr. Cyrius Mageria
14.	Director, Programs & Strategic Initiatives	Mrs. Agnes Yobterick
15.	Head of Internal Audit	Mr. Kyendwa Mitau
16.	Head of Legal Department	Ms. Anne Syombua
17.	Head of I.C.T.	Mr. Kimani Mukiri
18.	Head of Public Communication	Mr. Michael Ruthuku

(f) **Fiduciary Oversight Arrangements**

The key Fiduciary oversight arrangements in the Ministry are as follows:-

**1. Audit and Finance Committee**

**i) Audit Committee**

The mandate of the audit committee included:-

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

**ii) Finance Committee**

The Finance Committee in the Ministry is referred to as the Budget Implementation Committee (BIC) and is established at the beginning of each



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financial year. BIC oversees preparation of the Ministry's budget, reviews the utilization of cash limits and donor funds voted in the Ministry including reallocation of expenditures from time to time. The committee also reviews and considers the cash flow plans and ensures sound financial reporting including advising the Accounting Officer on any challenges related to Budget Implementation.

**2. Parliamentary Committee Activities**

The Ministry appears before the Departmental Committee on Environment and Natural Resources to review the budget allocations and expenditures from time to time. The Ministry appears before Public Accounts Committee (PAC) to respond to audit issues raised by the Auditor General in the various Audit Reports.

**(g) Entity Headquarters**

P.O. Box 30126-00100

NHIF Building

Ragati Road

Nairobi, Kenya.

**Entity Contacts**

Telephone: (254) 020 2730808/9

E-mail: [ps@environment.go.ke](mailto:ps@environment.go.ke)

Website: [www.environment.go.ke](http://www.environment.go.ke)

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**(h) Entity Bankers**

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

**(i) Independent Auditors**

Auditor General,  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya.

**(j) Principal Legal Adviser**

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

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**2. FORWARD BY THE CABINET SECRETARY**

The Constitution of Kenya 2010 gives every Kenyan the right to a clean and healthy environment. It obligates the Government to ensure sustainable exploitation, utilization, management and conservation of the environment and natural resources and ensure equitable sharing of the accruing benefits. At the same time, the Constitution calls on the Government to achieve and maintain a tree cover of at least 10% of the land area of Kenya.

As the Ministry charged with the responsibility of realizing the above targets, we continued to implement our mandate throughout the 2020/2021 financial year in line with the programmes and projects earmarked for execution during the year. The Ministry implemented 4 programmes including Forest and Water towers conservation; Environmental conservation and management; Metrological services; and General administration planning and support services.

During the Financial Year, the Ministry's actual expenditure was Kshs 12,584,367,581 against an approved budget of Kshs 13,974,119,369 representing an aggregate absorption rate of 90%. The expenditure under recurrent vote was Kshs 9,931,185,933 against an approved budget of Kshs 10,221,600,000 which was 97% absorption rate while development expenditure was Kshs 2,653,181,648 against approved budget of kshs 3,752,519,369 equivalent to 71% absorption.

Some of the key achievements of the Ministry over the last one year include production of 45,920 kilogram of tree seeds; coordination of production of 100,316,478 seedlings; rehabilitation of 5,474 Ha of degraded forests; gazzettement of 19,836.44 Ha of forests; and rehabilitation of 391 Ha of water towers. Other achievements include domestication of three (3) multilateral Environmental agreements; implementation of pollution control strategy for Nairobi River Basin from Ondiri Swamp to Athi River and continuous

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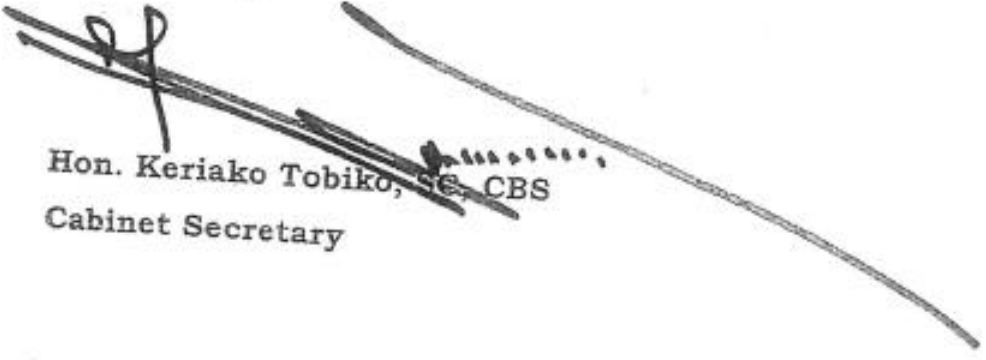
enforcement of the ban on plastic bags.

On the policy front, the Ministry initiated review of Environmental Management and Coordination (EMCA) Act 2016, National Forestry policy and the Forest Conservation and Management Act 2015. The Ministry also finalized the Extended Producer Responsibility EPR regulations and developed the code of conduct of doing business for the Climate Change Council during the period under review.

Some of the emerging issues that the Ministry is grappling with include the Rising water levels in lakes, Oceans, rivers and dams with negative impacts in many regions of the country thus requiring urgent attention. The Ministry also revised the country's Nationally Determined Contribution (NDC) which set a commitment of 32% Green House Gas emission reduction by 2030 up from the earlier commitment of 30%. This requires substantial funding to implement the climate change adaptation and mitigation measures.

Key challenges experienced by the ministry during the year under review are low budgetary levels partly caused by severe budget cuts in the development vote. The Ministry is also facing serious staff succession management as staffs exit service upon retirement or natural attrition without replacement.

With the support of all stakeholders, it is my hope that the Ministry will continue to effectively play its role as articulated in the Executive Order 1/2020 and ensure that every Kenyan lives in a clean and healthy environment.

  
Hon. Keriako Tobiko, ~~SE~~ CBS  
Cabinet Secretary

### 3. STATEMENT OF PERFORMANCE AGAINST MDA'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 format 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 Ministry's 2018 - 2022 plan are to:

- (i) Protect and manage the environment for sustainable development;
- (ii) Protect and restore forest ecosystem for the benefit of the present and future generation;
- (iii) Create enabling environment for good governance in environment and natural resources management;
- (iv) Enhance climate change resilience and low emission development pathway in all economic sectors for sustainable development and posterity; and,
- (v) Enhance the generation and dissemination of weather and climate information for early warning, planning and decision support.

#### **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,



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development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below is the progress on attaining the stated objectives:

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MDA Program	Objective	Outcome	Indicator	Performance
General Administration, Planning and Support Services	To provide policy and legal framework for efficient and effective management of the environment	Environment and forestry policies developed	No. of environmental and forestry policies	In FY 2020/20 the Ministry initiated review of 3 policies: Environmental Coordination (EMCA) Act; National Forestry policy; and the Forest Management Act.
Environment Management and Protection	To sustainably manage and conserve environment	Environment sustainably managed and conserved	<ul style="list-style-type: none"> <li>• No. of MEAs domesticated</li> <li>• No. of National Greenhouse Gas Inventory (GHG)</li> <li>• County Climate Change Funds (CCCFs) operationalized</li> <li>• Stakeholders sensitized on environment management</li> <li>• Compliance with</li> </ul>	In the FY 2020/21 the ministry: <ul style="list-style-type: none"> <li>• Domesticated 3 Multilateral Environmental Agreements (CBD, UNCCD and STOCKHOLM);</li> <li>• GHG Inventory updated;</li> <li>• 10 CCCFs operationalized;</li> <li>• 86 stakeholders sensitized on environmental management;</li> <li>• 4,633 environmental audit reports reviewed;</li> <li>• 53 green innovations awarded and 17 green innovations incubated, up-scaled and commercialized; and,</li> <li>• 4 training undertaken on plastic waste management.</li> </ul>

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				<p>environmental regulations and standards</p> <ul style="list-style-type: none"> <li>• No. green innovations promoted</li> <li>• Public awareness on plastic waste management conducted</li> </ul>	
3.	<p>Meteorological Services</p>	<p>To provide reliable weather and climate information for decision making</p>	<p>Reliable weather and climate information for decision making</p>	<ul style="list-style-type: none"> <li>• % of meteorological services modernized</li> <li>• No of weather forecasts</li> </ul>	<p>In the FY 2020/21:</p> <ul style="list-style-type: none"> <li>• 75% of meteorological services were modernized; and,</li> <li>• 364 daily weather forest disseminated.</li> </ul>
4.	<p>Forest and water towers conservation</p>	<p>Increased forest and tree cover for improved livelihoods</p>	<p>Well conserved and maintained forests</p>	<p>Percentage forest cover in attainment of the national 10% tree cover</p>	<p>In the FY 2020/21:</p> <ul style="list-style-type: none"> <li>• 100.3 Million tree seedlings were produced and planted;</li> <li>• 919 Ha of forest rehabilitated;</li> <li>• 433.53 Ha of bamboo forest developed;</li> <li>• 12,324 Ha of farm forests established;</li> <li>• 805 Ha of commercial forest rehabilitated;</li> <li>• 19,836.44 Ha of forest gazetted;</li> <li>• 2.6 million Ha of existing closed canopy forests protected;</li> <li>• 45,920 Kilograms of seeds processed and distributed;</li> <li>• 142,101 Ha of water towers protected;</li> <li>• 391 Ha of degraded water tower landscapes rehabilitated;</li> <li>• 100,000 bamboo seedlings propagated; and,</li> </ul>

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						<ul style="list-style-type: none"> <li>• 38 Ha of bamboo stock water towers ecosystems.</li> </ul>	established within
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#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING**

The Ministry of Environment and Forestry focuses to provide leadership to ensure that the aspirations of the people of Kenya of having a clean and healthy environment are met. This is through creating an enabling environment for policy legal and regulatory reforms for managing environment and forestry resources.

##### **i. Sustainability Strategy and Profile**

The Ministry practiced several sustainability strategies to ensure strategic development initiatives are achieved in the financial year. The Ministry has localized it's 10% forest strategy that encourages collaboration with the stakeholders such local communities, local community based organization, MDAs, private sector, County Governments, development partners and other like-minded individuals to enhance environmental protection, forest conservation, rehabilitation and conservation of water towers, and enhanced tree planting activities and campaigns.. Communities were also encouraged to undertake forest cover initiatives as an enterprise for improving their livelihoods, provided afforasble credit facilities to businesses engaged in forest development and conservation, provided green innovations awards and green innovations were incubated, up-scaled and commercialized.

##### **ii. Environmental Performance**

The Constitution of Kenya, 2010 in Articles 42, 69 and 70 clearly lay out the actions we ought to take in order to protect the environment for the benefit of the present and future generations. This involves encouraging public participation in the management, protection and conservation of the environment; eliminating processes and activities that are likely to endanger the environment and working to achieve and maintain a tree cover of at least

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ten percent of the land area of Kenya. As part of the ministry strive to attain the 10% tree cover strategy, the Ministry produced and planted **100,316,478** tree seedlings and continued with its sustained operations to protect recovered forest areas which include:-approx. 5,000 Ha in Eastern Mau forest block, 30,000Ha in Kirisia, 4,500 Ha in Maasai Mau, 7, 000 Ha of Cheptais forest in Mt. Elgon. As part of conservation and rehabilitation of water towers, through KWTA partnership with other government and non-governmental institutions 46,000 indigenous tree seedlings were raised; 210,000 indigenous tree seedlings and 15,000 bamboo seedlings were planted. Through KEFRI the Ministry collected 45,476 Kgs of seeds; increased 95 Ha tree seed source acreage to achieve at least 10% tree cover by 2022; raised 62,000 planting materials for difficult to propagate indigenous tree species for afforestation and disseminated 42 forestry technology and information for adoption and upscaling forestry development by the stakeholders

**iii. Employee Welfare**

The Ministry didn't have any recruitment during the reporting period. However, all interns that were engaged were selected taking account of the gender ratio. All staffs were put on appraisal as required by the performance management systems while complying with the values and principle of public service. Staffs were taken for trainings relevant to their schemes to improve their skills and management of their careers. The Ministry engaged stakeholder continuously in the planning and budgeting, implementation of the plans, monitoring and evaluation of the agreed targets.

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**iv. Market Place Practices**

The Ministry continued to implement the presidential directive on procurement by reserving at least 30% of all procurement budgets to youth, women and PWDs and 40% of approved procurement budget was reserved for

the promotion of local content. All contracts executed were paid promptly and a report on the summary of the procurement opportunities allocated to this target group submitted to PPRA. All tenders were advertised in the local dailies and on the Ministry's website so as to ensure that the information reaches to all interested parties. The ministry implemented all proposed measures emanating from the Corruption Risk Mitigation Plan to ensure all tenders are awarded fairly.

**v. Community Engagements**

The Ministry engaged communities in tree planting by purchasing their seedlings to improve their livelihoods and provision of incentives and awards to stakeholders who excel in environment and forestry conservation and management. Most tree cover target aims at community's land therefore most of the investment is to focus on family land to improve the tree cover by 2022.

## 5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Principal Secretary in charge of the Ministry of Environment and Forestry is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry for and as at the end of the financial year ended on June 30, 2021. 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, Ministry; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in charge of the Ministry of Environment and Forestry accepts responsibility for the Ministry'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 Principal Secretary is of the opinion that the Ministry's financial statements give a true and fair view of the state of the Ministry's transactions during the financial year ended June 30, 2021, and of its financial position as at that date. The Principal Secretary in charge of the Ministry of



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Environment and Forestry further confirms the completeness of the accounting records maintained for the Ministry, which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the Ministry of Environment and Forestry confirms that the Ministry has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry 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 Ministry 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 Ministry of Environment and Forestry financial statements were approved and signed by the Principal Secretary on 22/12 2021.



Principal Secretary  
Dr. Chris Kiptoo, CBS



Senior Deputy Accountant General  
George K. Gichuru  
ICPAK Member Number: 

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# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF ENVIRONMENT AND FORESTRY FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of Ministry of Environment and Forestry set out on pages 22 to 147, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined 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, in all material respects, the financial position of the Ministry of Environment and Forestry as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Inaccuracies in Transfers to Other Government Entities

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects Kshs.11,072,441,399 as transfers to other government entities which includes other capital transfers and transfers and subsidies totalling to Kshs.1,497,951,770. However, confirmation of recurrent transfers to National Environment Management Authority (NEMA) revealed variances as shown in the table below:

Item	Financial Statements Amount (Kshs.)	Amount as Per Ledger (Kshs.)	Amount confirmed by Entity (Kshs.)
Recurrent Transfer	107,999,288	171,499,288	133,000,000
<b>Total</b>	<b>107,999,288</b>	<b>171,499,288</b>	<b>133,000,000</b>

Consequently, it has not been possible to confirm the propriety of recurrent transfers to NEMA totaling to Kshs.107,999,288.

#### 2. Compensation of Employees

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects compensation of employees of Kshs.1,088,307,850 an amount balance of Kshs.496,633,745 in respect of personal allowances paid as part of salary.

A review of the payroll and IPPD data revealed that, the Ministry paid various allowances totaling to Kshs.228,105,416 as detailed below:

Type of Allowance	Total Payments Kshs.
Safety Allowance	80,916,343
Shift Allowance	49,821,230
Adversity Allowance	62,774,378
Aviation Support Allowance	11,015,226
Aviation Allowance	22,964,699
Special Legal Allowance	613,548
<b>Total</b>	<b>228,105,424</b>

However, no evidence was provided to confirm that the allowances were approved by the Salaries and Remunerations Commission.

Consequently, the accuracy and validity of compensation of employees' figure of Kshs.228,105,424 for the year ended 30 June, 2021 could not be confirmed.

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

### Key Audit Matters

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

### Other Matter

#### 1. Budgetary Control and Performance

During the year under review, the Ministry had a low absorption rate of the approved budget in the following items as shown below:

Expenditure Item	Approved Budget Kshs.	Actual Expenditure Kshs.	Under Expenditure Kshs.
Use of Goods and Services	317,657,503	282,175,648	35,481,855
Transfers to Other Government Units	12,304,531,327	11,072,441,399	1,232,089,928
Social Security Benefits	16,400,000	12,248,752	4,151,248
Acquisition of Assets	234,473,474	129,193,931	105,279,543
<b>Total</b>	<b>12,873,062,304</b>	<b>11,496,059,730</b>	<b>1,377,002,574</b>

Consequently, due to the deficit in revenue and late exchequer releases, the Ministry did not achieve its planned objectives for the year under review.

## **2. Use of Outdated Equipment and Technology**

Audit inspection at the Kenya Metrological Department in November, 2021 revealed that automatic rain gauge and sunshine recorder were not functional at the Dagoretti Corner Station. It was not clear how the Department captures data for the affected parameters for the station's reporting area.

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Further, the audit revealed that the Department has not fully installed modern digital equipment and technology and relies on old manual systems for weather reporting.

The Management should consider overhauling the existing manual technology system and replace it with digital technology so as to enhance reliability and effectiveness of the processes of monitoring, capturing and timely dissemination of weather forecasts to stakeholders.

## **3. Unresolved Prior Year Issues**

In the audit report of the previous year, several issues were raised in the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board and the National Treasury Circular Ref. AG.4/16/2 Vo.3(72) dated 30 June 2021 on Revised Annual Reporting Template.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

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### **Basis for Conclusion**

#### **1. Pending Bills**

Note 30.1 to the financial statements reflects pending bills totaling to Kshs.754,319,373 as at 30 June, 2021. As at the time of audit in November, 2021 only Kshs.29,365,951 or 4% of the total liability had been settled leaving Kshs.724,953,422 or 96% outstanding. This contravened The National Treasury Circular Ref DGIPE/A/1/80 dated 16 June, 2020 which directed that pending bills should form first charge of the 2020/2021 budget.

In addition, included in the pending bills of Kshs.754,319,373 is a claim of Kshs.624,578,750 by a firm, based on a court award. The award comprised of the principal amount of Kshs.379,500,000 and Kshs.245,078,750 being costs and interest at 12% from 30 October, 2015.

Although The National Treasury approved part payment of Kshs.60 million to the petitioner, there was no evidence that the parties had agreed for instalment payment.

In the circumstances, the Management is in breach of the law.

## **2. Digital Weather Instruments**

During the period under audit, the Ministry contracted a firm to supply, deliver, test and commission digital weather instruments which comprised of 60 digital barometers, thermometers and humidity sensors, 60 digital weather monitoring and display processing system and 3 rugged laptops all at a total cost of Kshs.47,000,000.

However, physical verification performed in the month of November, 2021 revealed that equipment's delivered in April, 2021 were still laying in the store seven (7) months since delivery. Information available indicates that the delay is due to lack of power UPS which must be installed alongside the equipment. It was not clearly explained why the procurement omitted such an essential component for the installation. Consequently, the value for money from the payment of Kshs.47,000,000 could not be confirmed.

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, except for the matter described in the Basis of Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Lack of Risk Management Policy**

The Ministry had a draft Risk Management Policy which had not been approved for use contrary to the Public Finance Management (National Government) Regulations, 2015. Regulation 165 (1) which states that the Accounting Officer shall ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

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~~In absence of an approved Risk Management Policy, it is not clear how the Ministry identifies and mitigates emerging risks in its day-to-day operations.~~

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## **Basis for Conclusion**

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

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

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

In preparing the financial statements, Management is responsible for assessing the Ministry's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Ministry 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 Ministry's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that



effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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


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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2021**

MINISTRY OF ENVIRONMENT AND FORESTRY  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2021

RECEIPTS			
Proceeds from Domestic and Foreign Grants	3	197,893,555	43,218,720
Exchequer releases	4	11,359,674,347	10,972,637,477
Proceeds from Foreign Borrowings	7	107,895,519	87,983,976
Proceeds from Sale of Assets	8	669,681,413	620,285,904
Other Receipts	11	305,478,000	225,160,137
<b>TOTAL RECEIPTS</b>		<b>12,640,622,835</b>	<b>11,949,286,214</b>
PAYMENTS			
Compensation of Employees	12	1,088,307,850	1,087,100,406
Use of goods and services	13	282,175,648	334,553,894
Transfers to Other Government Entities	15	11,072,441,399	10,381,050,773
Social Security Benefits	17	12,248,752	10,914,019
Acquisition of Assets	18	129,193,931	123,255,209
<b>TOTAL PAYMENTS</b>		<b>12,584,367,581</b>	<b>11,936,874,301</b>
<b>SURPLUS/DEFICIT</b>		<b>56,255,254</b>	<b>12,411,913</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 20/12 2021 and signed by:



Principal Secretary

Name:

Dr. Amos Kiptoo



Senior Deputy Accountant General

Name: George K. Gichuru


ICPAK Member Number 9262


**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Reports and Financial Statements**  
**For the year ended 30, June 2021.**

**7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021**

FINANCIAL ASSETS			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	235,064,353	36,964,865
Cash Balances	22B	597,564	785,796
<b>Total Cash and cash equivalent</b>		<b>235,661,917</b>	<b>37,750,661</b>
Accounts Receivables	23	1,832,811	705,607
<b>TOTAL FINANCIAL ASSETS</b>		<b>237,494,728</b>	<b>38,456,267</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	24	180,141,974	26,044,355
<b>NET FINANCIAL ASSETS</b>		<b>57,352,754</b>	<b>12,411,912</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	25	12,411,913	132,978,046
Prior year adjustment	26	(11,314,413)	(132,978,046)
<b>Surplus/Deficit for the year</b>		<b>56,255,253</b>	<b>12,411,913</b>
<b>NET FINANCIAL POSITION</b>		<b>57,352,754</b>	<b>12,411,912</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 22/12/2021 2021 and signed by:

  
 Principal Secretary  
 Name: Dr Chris Kipkor

  
 Senior Deputy Accountant General  
 Name: George K. Gichuru  
 ICPAK Member Number 9262

MINISTRY OF ENVIRONMENT AND FORESTRY


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For the year ended 30, June 2021.

8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	3	197,893,555	43,218,720
Exchequer Releases	4	11,359,674,347	10,972,637,477
Other Receipts	11	305,478,000	225,160,137
<b>TOTALS</b>		<b>11,863,045,902</b>	<b>11,241,016,333</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	12	1,088,307,850	1,087,100,406
Use of goods and services	13	282,175,648	334,553,895
Transfers to Other Government Units	15	11,072,441,399	10,381,050,773
Social Security Benefits	17	12,248,752	10,914,019
<b>TOTALS PAYMENTS</b>		<b>12,455,173,650</b>	<b>11,813,619,093</b>
<b>Adjusted for:</b>			
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable	27	(1,127,204)	1,406,928
Increase/(Decrease) in Accounts Payable	28	154,097,619	(3,653,380)
Prior Year Adjustments	26	(11,314,413)	(132,978,046)
<b>Net cash flow from operating activities</b>		<b>(450,471,744)</b>	<b>(707,827,257)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	669,681,413	620,285,904
Acquisition of Assets	18	(129,193,931)	(123,255,209)
<b>Net cash flows from Investing Activities</b>		<b>540,487,482</b>	<b>497,030,695</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	7	107,895,519	87,983,976
<b>Net cash flow from financing activities</b>		<b>107,895,519</b>	<b>87,983,976</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>197,911,256</b>	<b>(122,812,586)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>37,750,661</b>	<b>160,563,245</b>
<b>Cash and cash equivalent at END of the year</b>	22A	<b>235,661,917</b>	<b>37,750,661</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 22/12/2021 and signed by:

  
 Principal Secretary  
 Name: **Dr Chris Kiptoo**

  
 Senior Deputy Accountant General  
 Name: **George K. Gichuru**  
 ICPAK Member Number: **9262**

**MINISTRY OF ENVIRONMENT AND FORESTRY**

*Reports and Financial Statements  
For the year ended 30, June 2021.*

**9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

<b>RECEIPTS</b>									
Proceeds from Domestic and Foreign Grants	1,894,000,000	(1,661,000,000)	233,000,000	197,893,555	35,106,445	85%			
Exchange releases	13,075,707,543	(824,988,174)	12,250,719,369	11,359,674,347	891,045,022	93%			
Proceeds from Foreign Borrowings	261,500,000	0	261,500,000	107,895,519	153,604,481	41%			
Proceeds from Sale of Assets	913,750,000	0	913,750,000	669,681,413	243,206,565	73%			
Other Receipts	105,150,000	210,000,000	315,150,000	305,478,000	9,672,000	97%			
<b>TOTAL RECEIPTS</b>	<b>16,250,107,543</b>	<b>(2,275,988,174)</b>	<b>13,974,119,369</b>	<b>12,640,622,835</b>	<b>1,332,634,512</b>	<b>90%</b>			
<b>PAYMENTS</b>									
Compensation of Employees	1,335,788,880	(234,731,815)	1,101,057,065	1,088,307,850	12,749,215	99%			
Use of goods and services	387,081,664	(69,424,161)	317,657,503	282,175,648	35,481,855	89%			
Transfers to Other Government Units	13,991,063,342	(1,686,532,015)	12,304,531,327	11,072,441,399	1,231,227,906	90%			
Social Security Benefits	0	16,400,000	16,400,000	12,248,752	4,151,248	75%			
Acquisition of Assets	536,173,657	(301,700,183)	234,473,474	129,193,931	105,279,543	55%			
<b>TOTAL PAYMENTS</b>	<b>16,250,107,543</b>	<b>(2,275,988,174)</b>	<b>13,974,119,369</b>	<b>12,584,367,581</b>	<b>1,388,889,766</b>	<b>90%</b>			
<b>Surplus/ Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,255,254</b>	<b>(56,255,254)</b>				

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Social security Benefits underutilization was due to maturity periods of gratuities for staff
- ii. The changes between original and final budget was as a result of reallocation within the budget

MINISTRY OF ENVIRONMENT AND FORESTRY

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*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The Ministry's financial statements were approved on 22/12/2021 and signed by:



Principal Secretary

Name: Dr Amos Kiptoo



Senior Deputy Accountant General

Name: George K. Gichuru

ICPAK Member Number: 9262

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
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*For the year ended 30, June 2021.*

**10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

<b>RECEIPTS</b>									
Exchequer releases	9,236,116,643	(243,416,643)	8,992,700,000	8,992,687,796	12,204	100%			
Proceeds from Sale of Assets	913,750,000	0	913,750,000	669,681,413	244,068,587	73%			
Other Receipts	105,150,000	210,000,000	315,150,000	305,478,000	9,672,000	97%			
<b>TOTAL RECEIPTS</b>	<b>10,255,016,643</b>	<b>33,416,643</b>	<b>10,221,600,000</b>	<b>9,967,847,209</b>	<b>253,752,791</b>				
<b>PAYMENTS</b>									
Compensation of Employees	1,335,788,880	(234,731,815)	1,101,057,065	1,088,307,850	12,749,215	99%			
Use of goods and services	307,081,664	(29,126,989)	277,954,675	245,782,710	32,171,965	88%			
Transfers to Other Government Units	8,607,972,442	215,600,000	8,823,572,442	8,583,253,853	240,318,589	97%			
Social Security Benefits	0	16,400,000	16,400,000	12,248,752	4,151,248	75%			
Acquisition of Assets	4,173,657	(1,557,839)	2,615,818	1,592,768	1,023,050	61%			
<b>TOTAL PAYMENTS</b>	<b>10,255,016,643</b>	<b>(33,416,643)</b>	<b>10,221,600,000</b>	<b>9,931,185,933</b>	<b>290,414,067</b>	<b>97%</b>			
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,661,276</b>	<b>(36,661,276)</b>				

*Notes*

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

**SEE APENDIX VIII**

i. Social security Benefits underutilization was due to maturity of gratuities for staff

ii. Acquisition of assets underutilization was due to and procurement procedures

iii. Xxxx



Annual Report and Financial Statements

For the year ended 30, June 2021.

- iv. Xxxx
- v. Xxxx

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)*

The entity financial statements were approved on 28/12 2021 and signed by:



Principal Secretary

Name: Chris Vitoro



Senior Deputy Accountant General

Name: George K. Gichuru

ICPAK Member Number: 9262

**MINISTRY OF ENVIRONMENT AND FORESTRY**

*Annual Report and Financial Statements*

*For the year ended 30, June 2021.*

**11. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

<b>RECEIPTS</b>									
Proceeds from Domestic and Foreign Grants	1,894,000,000	(1,661,000,000)	233,000,000	197,893,555	35,106,445	85%			
Exchequer releases	3,839,590,900	(581,571,531)	3,258,019,369	2,366,986,551	891,032,818	73%			
Proceeds from Foreign Borrowings	261,500,000	0	261,500,000	107,895,519	153,604,481	41%			
<b>TOTAL RECEIPTS</b>	<b>5,995,090,900</b>	<b>(2,242,571,531)</b>	<b>3,752,519,369</b>	<b>2,672,775,626</b>	<b>1,079,743,743</b>	<b>73%</b>			
<b>PAYMENTS</b>									
Use of goods and services	80,000,000	(40,297,172)	39,702,828	36,392,938	3,309,890	92%			
Transfers to Other Government Units	5,383,090,900	(1,902,132,015)	3,480,958,885	2,489,187,546	991,771,339	72%			
Acquisition of Assets	532,000,000	(300,142,344)	231,857,656	127,601,163	104,256,493	55%			
<b>TOTAL PAYMENTS</b>	<b>5,995,090,900</b>	<b>(2,242,571,531)</b>	<b>3,752,519,369</b>	<b>2,653,181,648</b>	<b>1,099,337,721</b>	<b>71%</b>			
Surplus/Deficit	0	0	0	19,593,978	(19,593,978)				

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

Acquisition of assets underutilization was due to and procurement procedures

ii. SEE APPENDIX VIII

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total

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on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 22/12 2021 and signed by:



Principal Secretary

Name: Dr Omw Kiptoo



Senior Deputy Accountant General

Name: George K. Muchuri  
ICPAK Member Number: 9262

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**12. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

1002000000		3,446,805,083.00	2,685,303,776.10	761,501,306.90
1002010000		3,278,586,849	2,523,940,767.05	754,646,081.95
1002030000		124,581,035.00	124,208,132.75	372,903.25
1002040000		43,637,198.00	37,154,876.30	6,482,321.70
1008000000		45,995,970.00	35,995,970.00	10,000,000.00
1008010000		45,995,970.00	35,995,970.00	23,150,201.20
1010000000		353,993,518.00	330,843,316.80	23,150,201.20
1010010000		353,993,518.00	330,843,316.80	23,150,201.20
1012000000		1,113,408,229.00	989,914,967.10	123,493,261.90
1012010000		1,033,824,330.00	941,291,407.20	92,532,922.80
1012020000		79,583,899.00	48,623,559.90	30,960,339.10
1018000000		9,013,916,569.00	8,559,573,550.55	454,343,018.45
1018010000		6,839,135,572.00	6,426,573,550.55	412,343,017.75
1018020000		1,546,580,997.00	1,504,580,996.30	42,000,000.70
1018030000		628,200,000.00	628,200,000.00	0.00
<b>Total</b>		<b>13,974,119,369.00</b>	<b>12,601,631,580.55</b>	<b>1,372,487,788.45</b>

### **13. 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 International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (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.

#### **2. Reporting Entity**

The financial statements are for the Ministry of environment and Forestry. 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 Ministry

- Lake Victoria Environment Project
- Phasing Out Ozone Depleting Subsistence Project
- Green Growth And Employment
- Imarisha Naivasha
- Sound Chemicals UPOPS
- National Action Plan
- System For Lands Based Emission (Sleek)
- Capacity Building Project
- Green Zones
- Kenya special project BRSM & SACM
- Kenya Gold Mercury ASGM

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Reporting Currency**

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

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**4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

**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 Entity.

**i) Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity

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**ii) Transfers from the Exchequer**

Transfers from the exchequer are 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.

**iii) External Assistance**

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

Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**iv) 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 payments when the event occurs, and the related cash has been paid out by the Entity.

**i) Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

**iv) Repayment of Borrowing (Principal Amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of Fixed Assets**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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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 financial statements.

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**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity 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.

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**6. Third Party Payments**

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

**7. 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 (Continued)**

**8. 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.

**9. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**10. Pending Bills**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

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Government 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.

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. 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. During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**16. Contingent Liabilities**

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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 *Ministry* 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. Note 30.6 and Annex 7 of this financial statement is a register of the contingent liabilities in the year.

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**14. NOTES TO THE FINANCIAL STATEMENTS**

**3 Proceeds from Domestic and Foreign Grants**

	(UNDP)	-	-	197,893,555	43,218,720
	<b>Total</b>	-	-	<b>197,893,555</b>	<b>43,218,720</b>

*Receipts from the proceeds from domestic and foreign grants are funds from UNDP for UPOP project*

**4 Exchequer Releases**

Total Exchequer Releases for quarter 1	3,589,706,406	1,529,326,257
Total Exchequer Releases for quarter 2	2,397,152,841	4,112,478,807
Total Exchequer Releases for quarter 3	2,696,533,983	2,721,884,189
Total Exchequer Releases for quarter 4	2,676,281,117	2,608,948,223
<b>Total</b>	<b>11,359,674,347</b>	<b>10,972,637,476</b>

*The difference between budgeted exchequer and received exchequer is because of procurement procedures. There were procurements items that were not concluded within the financial year.*

**SEE APPENDIX I**

**7 Proceeds from Foreign Borrowings**

Foreign Borrowing - Direct Payments (ADB)	107,895,519	87,983,976
<b>Total</b>	<b>107,895,519</b>	<b>87,983,976</b>

*The borrowing is from ADB to Green zones project*

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

**8 Proceeds from Sale of Assets**

8 Proceeds from Sale of Assets		
Receipts from the Sale Plant Machinery and Equipment	-	1,811,100
Receipts from Sale of Certified Seeds and Breeding Stock	669,681,413	580,474,804
Receipts from the Sale of Inventories, Stocks and Commodities	-	38,000,000
<b>Total</b>	<b>669,681,413</b>	<b>620,285,904</b>

Proceeds from Sale of Assets represents AIA from Kenya Forest Services

**11 Other Receipts**

11 Other Receipts		
Rent		1,250,00
Receipts from Administrative Fees and Charges - Collected as AIA	300,000,000	213,410,13
Receipts from Sales by Non-Market Establishments	5,478,000	10,500,00
<b>Total</b>	<b>305,478,000</b>	<b>225,160,13</b>

*I. Receipts from administration fees and charges collected as AIA is from NATIONAL ENVIRONMENT AUTHORITY*

*ii Receipts from sales by non-market establishment was from Kenya meteorological services for sale of data. The changes from prior year period was due to covid 19. The institute was closed due to covid 19 , hence the changes.)*

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

**12 Compensation of Employees**

Basic salaries of permanent employees	591,674,105	554,656,696
Basic wages of temporary employees	-	979,800
Personal allowances paid as part of salary	496,633,745	531,463,910
<b>Total</b>	<b>1,088,307,850</b>	<b>1,087,100,406</b>

*The Changes from prior period was occasioned by transfer and promotions of staff of different job groups within the year under review.*

**13 Use of Goods and Services**

Utilities, supplies and services	37,767,208	42,811,453
Communication, supplies and services	3,566,348	10,062,844
Domestic travel and subsistence	4,017,925	7,027,540
Foreign travel and subsistence	2,658,456	5,980,246
Printing, advertising and information supplies & services	817,949	1,442,909
Rentals of produced assets	74,623,819	77,103,842
Training expenses	909,854	3,782,054
Hospitality supplies and services	33,095,764	46,570,038
Insurance costs	3,383,750	-
Specialized materials and services	42,067,912	85,571,356
Office and general supplies and services	6,094,034	9,625,593
Fuel-Oil and Lubricants	2,922,300	4,460,804
Other operating expenses	25,573,965	20,075,716
Routine maintenance – vehicles and other transport equipment	2,810,539	3,610,156
Routine maintenance – other assets	41,865,825	16,429,344
<b>Total</b>	<b>282,175,648</b>	<b>334,553,894</b>

*The changes from prior year was due to procurement procedures where various procurement were not concluded within the financial year and non-release of Exchequer by the national Treasury*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 Grants and Transfers to other Government Entities

Transfers to National Government entities		
Current grants to government agencies and other level of government (2630100)	8,578,167,633	8,418,779,137
Capital grants to government agencies and other level of government(2630200)	996,321,996	1,226,008,418
Other Capital transfers grants and subsidies(2640500)	1,497,951,770	736,263,218
<b>TOTAL</b>	<b>11,072,441,399</b>	<b>10,381,050,773</b>

10,931,708

15 b: Transfers to self – reporting entities in the year

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

Transfers to SAGAs				
	2630101	2630201	2640503	
KENYA FORESTRY SERVICES	4,195,000,002	400,675,337	167,000,000	4,762,675,339
NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY	1,153,919,000	107,999,288	18,500,000	1,280,418,288
NATIONAL ENVIRONMENT TRUST FUND	141,100,000	15,000,000	122,400,000	278,520,000
PUBLIC COMPLAINTS COMMITTEE	134,500,000	0	14,000,000	148,500,000
NATIONAL ENVIRONMENT TRIBUNAL	35,686,222	5,086,220	0	40,772,442
KENYA WATER TOWERS AUTHORITY	497,700,000	150,500,000	25,000,000	673,200,000
KENYA FORESTRY RESEARCH INSTITUTE	1,450,580,996	104,000,000	45,000,000	1,599,580,996
JA	300,000,000			300,000,000
JA	669,681,413			669,681,413
MAPPING AND VALUATION OF NATURE RESERVES		99,987,988		99,987,988
JA	-	25,324,663		25,324,663
LAKE VICTORIAL ENVIRONMENT PROJECT				10,000,000

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Transfer to Self-Reporting Entities			
IMARISHA NAIVASHA			5,000,000
GREEN GROWTH AND EMPLOYMENT			111,999,288
PHASING OUT OZONE DEPLATING SUBSISTANCE PROJECT			13,207,800
SOUND CHEMICALS UPOPS			31,280,296
NATIONAL ACTION PLAN			4,973,610
NATIONAL BIODIVERSITY STRATEGY AND ACTION PLAN NABSAP			8,540,310
SYSTEM FOR LANDS BASED EMMISIION (SLEEK)			1,100,900
GREEN ZONES			352,782,663
KENYA SPECIAL PROJECT BRSM & SACM			10,230,195
KENYA GOLD MERCURY ASGM			30,019,333
AFRICA ENVIRONMENTAL MANAGEMENT HEALTH			87,748,500
NATIONAL REPORT TO THE CONVENTION BIODIVERSITY			3,144,980
MINISTRY DEVELOPMENT PROGRAMMES			
NATIONAL SOLID WASTE MANAGEMENT			37,154,876
KENYA WATER TOWER PROTECTION WaTER PROGRAMME			34,999,925
CADEP			60,992,355
PLASTIC WASTE MANAGEMENT			29,860,660
IMPLIMENTATION OF REDD ++			168,485,599
NATIONAL REPORT TO THE CONVENTION BIODIVERSITY			3,144,980
HAZADOUS WASTE			1,986,900
NATIONAL TREE PLANTING			348,691,758
NATIONAL CLIMATE CHANGE ACTION PLAN			93,435,263
PHASE-DOWN			19,600
<b>TOTAL</b>			<b>1,497,951,770</b>

*We have confirmed these amounts with the recipient entities and attached these confirmations as an APPENDIX II to this financial statement. Include this list as an annex if it goes beyond one page.*



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

**17 Social Security Benefits**

17 Social Security Benefits		
Government pension and retirement benefits	12,248,752	10,914,019
<b>Total</b>	<b>12,248,752</b>	<b>10,914,019</b>

**18 Acquisition of Assets**

18 Acquisition of Assets		
Construction and Civil Works	25,655,210	2,446,499
Overhaul of Vehicles and Other Transport Equipment	218,599	102,100
Purchase of Household Furniture and Institutional Equipment	262,040	-
Purchase of Office Furniture and General Equipment	620,639	1,396,750
Purchase of Specialized Plant, Equipment and Machinery	102,262,443	119,210,060
Rehabilitation and Renovation of Plant, Machinery and Equip.	175,000	99,800
<b>Sub-total</b>	<b>129,193,931</b>	<b>123,255,209</b>
<b>Total</b>	<b>129,193,931</b>	<b>123,255,209</b>

*Included in Purchase of Specialized Plant, Equipment and Machinery is a transfer of ksh.10,000,000 to DRSRS which was budgeted for department's equipment before it the Department was transferred to Office of the President*

**SEE APPENDIX III**

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

**22A: Bank Accounts**

<i>Central Bank of Kenya, Account No. 1000383957</i>	ksh	Recurrent	-	489,617.50	10,890,410.45
<i>Central Bank of Kenya, Account No. 1000383968</i>	ksh	Development	-	20,517,858	30,098.85
<i>Central Bank of Kenya, Account No. 1000383976</i>	ksh	Deposit	-	31,704,622.35	26,044,355.35
<i>Central Bank of Kenya, Account No. 1000411716</i>	ksh	GREEN GROWTH	-	33,914,903.40	-
<i>Central Bank of Kenya, Account No. 1000410353</i>	ksh	KCSAP	-	148,437,352	-
<b>Total</b>	<b>ksh</b>			<b>235,064,353.40</b>	<b>36,964,865</b>

The following banks are maintained by Kenya Metrological Department

KCEP-CRAAL	01141621656500	Co-operative Bank, Dagoretti Corner	21,097,880.30
Kenya Meteorological Account-Recurrent	1104002256	Kenya Commercial Bank, Kipande	10,582.94
Meteorological Department- Deposit	1104157055	Kenya Commercial Bank, Kipande	3,697,000.68
Ministry of Environment and Mineral Resources- A.I.A	1123346569	Kenya Commercial Bank, Moi Avenue	275.00

**22B: cash in hand**

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Cash in Hand – Held in domestic currency	597,564	785,796.50
<b>Total</b>	<b>597,564</b>	<b>785,796.50</b>

SEE APENDIX IV

Cash in hand should also be analysed as follows:

CASH OFFICE HQS	597,564	785,796.50
<b>Total</b>	<b>597,564</b>	<b>785,796.50</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**23: Accounts Receivable**

Government Imprests	394,600	349,900
Salary advances (SEE APPENDIX VI)	1,438,210.50	311,703
Clearance accounts	-	44,004
<b>Total</b>	<b>1,832,810.50</b>	<b>705,607</b>

<i>Stephen Simpiroi Asaape</i> <i>EST.2006066818</i>	15-01-2021	337,900	Nil	337,900.00
<i>Veronica Nzilani Ndetu</i>	24-09-2020	42000	Nil	42,000
<i>Patrick Murega David</i>	27-01-2021	14,700	Nil	14,700
<b>Total</b>		<b>394,600.00</b>		<b>394,600.00</b>

**24. Accounts Payable**

Retention (SEE APPENDIX VII)	26,697,528.40	26,044,355
Deposits (SEE APPENDIX VII)	5,007,093.95	
KCSAP (SEE APPENDIX IV)	148,437,352	-
<b>Total</b>	<b>180,141,974</b>	<b>26,044,355</b>

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

**25. Fund Balance Brought Forward**

Bank accounts	36,964,864.65	160,244,829.15
Cash in hand	785,796.50	318,417.00
Accounts Receivables	705,607	2,112,535
Accounts Payables	(26,044,355.35)	(29,697,735.15)
<b>Total</b>	<b>12,411,912.80</b>	<b>132,978,046.00</b>

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**26. Prior Year Adjustments**

Bank account Balances	36,964,864.65	235,064,353	160,244,829
Cash in hand	-	597,564	318,417
Accounts Payables	(26,044,355.35)	(180,141,974)	(29,697,735)
Receivables	393,904	1,832,811	2,112,535
<b>Total</b>	<b>11,314,413</b>	<b>57,352,754</b>	<b>132,978,046</b>

Prior year adjustment relate to funds returned National Treasury , 2019/2020 imprest surrender and District Suspense

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

**27.(Increase)/ Decrease in Receivable**

Receivables as at 1 <sup>st</sup> July (a)	705,607	2,112,535
Receivables as at 30 <sup>th</sup> June (b)	1,832,810.50	705,607
Increase)/ Decrease in Receivables (c=(b-a))	1,127,204	1,406,928

**28. Increase/ (Decrease) in Accounts Payable**

Payables as at 1 <sup>st</sup> July (	26,044,355.35	29,697,735
Payables as at 30 <sup>th</sup> June	180,141,974.35	26,044,355
Increase/ (Decrease) in payables	154,097,619	3,653,380

**29. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Ministry of environment and Forestry

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

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**Related party transactions:**

Key Management Compensation	-	-
<b><u>Transfers to related parties</u></b>		
Transfers to other MDAs	-	-
Transfers to SCs and SAGAs		
KENYA FORESTRY SERVICES	4,762,675,339	4,751,719,003
NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY	1,280,418,288	1,518,800,000
NATIONAL ENVIRONMENT TRUST FUND	278,520,000	178,140,918
PUBLIC COMPLAINTS COMMITTEE	148,500,000	125,000,000
NATIONAL ENVIRONMENT TRIBUNAL	40,772,442	0
KENYA WATER TOWERS AUTHORITY	673,200,000	702,200,001
KENYA FORESTRY RESEARCH INSTITUTE	1,599,580,996	1,544,980,997
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	11,359,674,347	10,972,637,477
Transfers from other MDAs	-	
(Insert any other transfers received from govt.)	-	
<b>Total Transfers from related parties</b>	<b>11,359,674,347</b>	<b>10,972,637,477</b>



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

**30. Other Important Disclosures**

**30.1: Pending Accounts Payable (See Annex 1) PENDING BILLS**

Construction of civil works	-	7,062,937.25	-	7,062,937.25
Supply of goods	-	14,856,385.00	-	14,856,385.00
Supply of services	-	732,400,050.95	-	732,400,050.95
<b>Total</b>	<b>-</b>	<b>754,319,373.20</b>	<b>-</b>	<b>754,319,373.20</b>

**30.2: Pending Staff Payables**

Senior management	xxx	xxx	(xxx)	xxx
Middle management	xxx	xxx	(xxx)	xxx
Unionisable employees	xxx	xxx	(xxx)	xxx
Others	xxx	xxx	(xxx)	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>	<b>(xxx)</b>	<b>xxx</b>

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**30.3: Other Pending Payables (See APPENDIX IV)**

Amounts due to National Government entities	-	xxx	(xxx)	148,437,352
Amounts due to County Government entities	xxx	xxx	(xxx)	-
Amounts due to third parties	xxx	xxx	(xxx)	
<b>Total</b>	xxx	xxx	(xxx)	<b>148,437,352</b>

*Kshs.* 148,437,352 is the amount due to KCSAP Project

**30.4 External Assistance**

External assistance received in cash		
External assistance received as loans and grants	659,163,275	
External assistance received in kind- as payment by third parties		
<b>Total</b>	<b>659,163,275</b>	<b>xxx</b>

**a) External assistance relating loans and grants**

External assistance received as loans		
External assistance received as grants	659,163,275	xxx
<b>Total</b>	<b>659,163,275</b>	<b>xxx</b>

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

**c).Classes of providers of external assistance**

Multilateral donors	36,380,612	XXX
Bilateral donors	352,782,663	XXX
<b>Total</b>	<b>659,163,275</b>	<b>XXX</b>

*Multilateral donors include; UNDP, UNEP, IDA*

*Bilateral donor: ADP*

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**30.5. Payments by third party on behalf of the MDA**

*This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.*

**a) Classification by Source**

Classification by Source		
National government	xxx	xxx
Multilateral donors	xxx	Xxx
Bilateral donors	xxx	Xxx
International assistance organization	xxx	Xxx
NGOs	xxx	Xxx
National Assistance Organization	xxx	Xxx
<b>Total</b>	<b>xxx</b>	<b>Xxx</b>

**b) Classification of payments made by Third Parties by Nature of expenses**

Classification of payments made by Third Parties by Nature of expenses		
Compensation of Employees	Xxx	Xxx
Use of goods and services	Xxx	Xxx
Subsidies	Xxx	Xxx
Transfers to Other Government Units	Xxx	Xxx
Other grants and transfers	Xxx	Xxx
Social Security Benefits	Xxx	Xxx
Acquisition of Assets	Xxx	Xxx
Finance Costs, including Loan Interest	Xxx	Xxx
Repayment of principal on Domestic and Foreign borrowing	Xxx	Xxx
Other Payments	Xxx	Xxx
<b>TOTAL</b>	<b>Xxx</b>	<b>Xxx</b>

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*N/B The above sub classification will be adopted based on the appropriate county's operations*

**30.6 Contingent Liabilities**

Court case xxx against the entity	657,197,455	
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
<b>Total</b>	<b>657,197,455</b>	


*(Give details- Update ANNEX 7 Contingent liabilities register*

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**14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.


988	<b>Fixed Asset Register</b>		The Ministry has started updating a comprehensive fixed asset register.
988.1	<b>Incomplete Assets Register</b> As previously reported, the Ministry did not have an updated fixed asset register showing all the assets owned by the Ministry and their value as at 30 June, 2020. Further, a summary of the fixed assets register was not included as an annex to the financial statements as required by the Public Sector Accounting Standards Board (PSASB). In addition, the Ministry did not adhere to the requirement of Treasury Circular No. 5/2020 dated 25 February, 2020 on preparation of assets and liabilities registers.	In order to develop a complete asset register, the following actions have been taken; Request for the procurement of a consultant to undertake the digitization, registration, valuation and tagging of	

	<p>In the absence of an updated fixed assets register, it was not possible to confirm that assets acquired and owned by the Ministry are fairly stated.</p>	<p>moveable and immoveable assets across the Country has been made. However, the procurement of the same did not proceed due to lack of funds.</p> <p><b>(Appendix 988.1 (i))</b></p> <ul style="list-style-type: none"> <li>As we look for solutions on this matter, the Ministry has taken an internal measure by requesting all HoDs to ensure that new assets are posted in the asset register on a continuous basis.</li> </ul>
	<p>moveable and immoveable assets across the Country has been made. However, the procurement of the same did not proceed due to lack of funds.</p>	<p>As we look for solutions on this matter, the Ministry has taken an internal measure by requesting all HoDs to ensure that new assets are posted in the asset register on a continuous basis.</p>

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	<p>(Appendix 988.1(ii))</p> <ul style="list-style-type: none"> <li>Asset Register for assets procured during financial year 2019/2020 and prior years has been updated. (Asset and Liabilities Register attached as <b>Appendix 988.1 (iii)</b>)</li> </ul>	
	<p>988.2</p>	<p><b>Loss of Government Vehicle</b>  As previously reported, a Ministry vehicle registration</p>



	<p>No. GK A152Q (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. The vehicle was at the time of loss being driven by an unauthorized person.</p> <p>Management has not initiated any measures to recover the loss of Kshs.5.460,000 from the responsible parties.</p>	<p>lost a vehicle GKA 152Q Toyota Prado on 24<sup>th</sup> august 2013 through carjacking. The incident was reported at Kilimani Police station under OB No.CR 142/64/2013. We wish also to state as follows: -</p> <ul style="list-style-type: none"> <li>• The case has been under police investigation since then.</li> <li>• The ministry has been writing letters to the</li> </ul>
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	<p>Inspector General of Police to provide update(s) on the investigation.</p> <ul style="list-style-type: none"><li>• The vehicle was being driven by an official driver as per <b>Appendix 988.2. (i)</b></li><li>• Directorate of Criminal Investigation officers have concluded their investigation and forwarded the file to the office of the Directorate of Public Prosecution for further necessary</li></ul>
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	<p>action and guidance as communicated to us by the Principal Secretary/Interior and Citizen Services vide his letter Ref. No.OP.PA/23/1A dated 27<sup>th</sup> October 2020. (Appendix. 988.2. (ii)</p>	<p><u>Un-Surveyed Land without Ownership Documents</u> As previously reported, records maintained by the Ministry revealed that the Ministry owns forty-nine (49) parcels of land spread throughout the Country which had not been valued. Further, ownership documents of</p>	<p>988.3</p>
		<ul style="list-style-type: none"> <li>The Ministry is in possession of various parcels of land spread across</li> </ul>	

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	<p>these parcels of land were not availed for audit review.</p> <p>In addition, physical verification of selected parcels of land revealed ongoing encroachment by informal settlers.</p> <p>Consequently, it was not possible to confirm whether the Ministry owns the parcels of land.</p> <p>the country which have not been valued yet and that some of the land parcels have been encroached by informal settlers.</p> <p>However,</p> <ul style="list-style-type: none"><li>• The Ministry is currently undertaking a comprehensive Asset Inventory and this will update the information</li></ul>
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	<p>highlighted in the report to include houses and land.</p> <ul style="list-style-type: none"><li>• A report on the status of the KMD properties including the status of ownership is attached. Appendix 988.3(i)</li><li>• Fencing has been done in some of the encroached parcels of land after several attempts by unscrupulous</li></ul>
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	<p>people to hive off some land. Five land parcels that were illegally hived off from the Ministry's land have since been repossessed vide court judgment issued on 3<sup>rd</sup> august 2020 by the Hon. Justice E.O Obaga in ELC case no 275 of 2009. <b>Appendix 988.3. (ii)</b></p>		

<p>988.4</p>	<p><u>Encroachment on Ministry's Land on Enterprise Road</u></p> <p>The Ministry through the Kenya Meteorological Department (KMD) owns land Block/209/24794/81 situated in Industrial Area on Road B off Enterprise Road measuring approximately 21.04 hectares. The land houses a meteorological station with a station building housing, the transmitter and generator rooms, an office for the Officer-in-Charge and staff quarters. The Ministry awarded a contract for fencing of the land at a contract sum of Kshs.5,662,122. The Ministry further awarded a contract for fencing the portions not covered by the earlier contract and for the part of the land that had not been encroached to a local Company at a contract sum of Kshs.33,763,270 on 29 May, 2020.</p> <p>Physical verification of the land revealed that the land was partially fenced making it an easy target for</p>	<p>The Ministry through Kenya Meteorological Department (KMD) owns land block/209/24794/81 situated in Industrial area on Road B off Enterprise Road measuring approximately 21.4 hectares. It is also true that the Ministry awarded a contract to accompany to fence the said land.</p>	

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	<p>private developers to grab or encroach. In addition, a private developer during the year under review erected a concrete fence on a portion of the unfenced land. Scrutiny of the land boundary along Road A revealed that unknown people had encroached, fenced and hived off five parcels of land of unknown acreage from the Department's land. Moreover, a storey building was illegally under construction on one parcel of land. However, the Ministry does not appear to have raised the issue or obtained an injunction to stop encroachment and construction on the land.</p> <p>In addition, information obtained from the Ministry revealed that the government has identified the land for implementation of the Mukuru Renewal Project, which includes a housing project by the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works. The Kenya Meteorological Department (KMD) land will be in exchanged with 5</p>	
<p>We would wish to state as follows</p> <ul style="list-style-type: none"> <li>• Five land parcels that were illegally hived off from the Ministry's land off Enterprise road in Industrial area Nairobi have since been repossessed vide court judgment issued on 3<sup>rd</sup> August 2020 by the Hon. Justice E.O Obaga in ELC case no 275 of 2009.</li> </ul>		


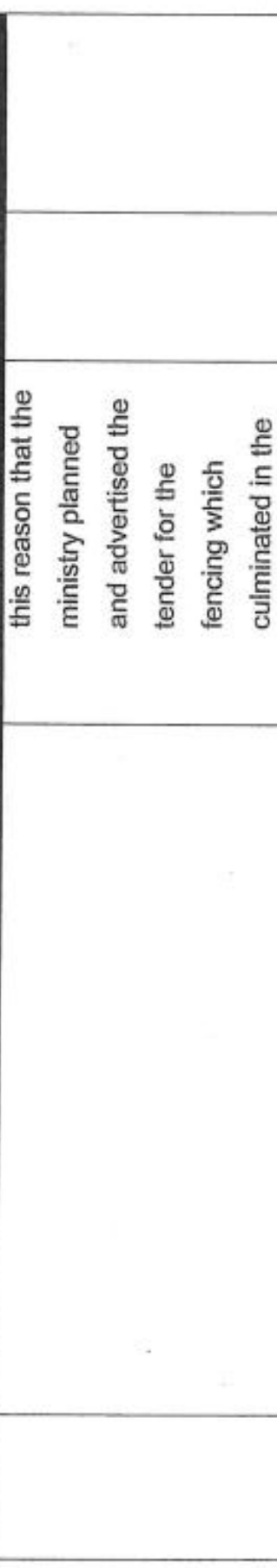
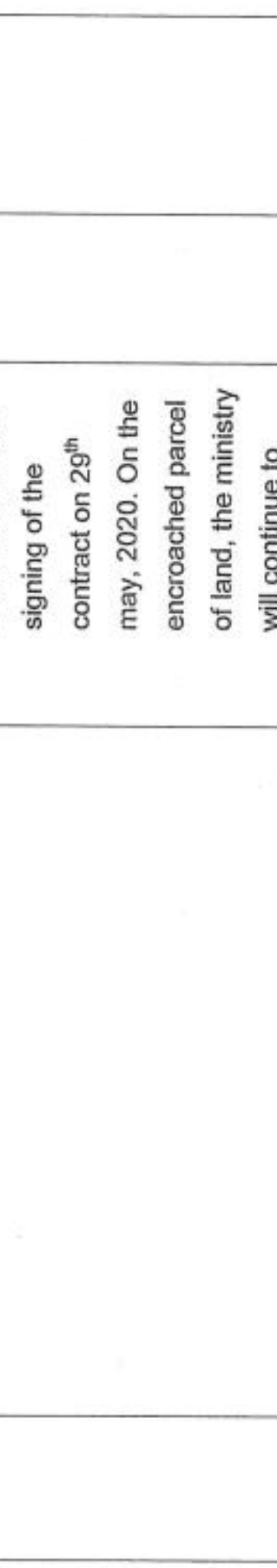


	<p>acres of land at Jomo Kenyatta International Airport owned by the Kenya Airport Authority. As at the time of audit, the fencing of the land was still going on and the State Department for Housing and Urban Development had started excavation works. It is, however, not clear, whether the State Department for Housing and Urban Development will reimburse fencing cost incurred by the Ministry.</p> <p>Under the circumstances, it was not possible to confirm the total acreage of the Department's land and its value.</p>	<p><b>Appendix 988.4 (i)</b></p> <ul style="list-style-type: none"> <li>The Ministry decided to carry out the fencing of the land after several attempts by unscrupulous people to hive off part of the land. Indeed, by the time of fencing, part of the land had been grabbed and ownership transferred to private hands. In an</li> </ul>	
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	<p>assessment done by EACC while investigating on the grabbing of the land, it became very clear that if urgent measures were not taken to safeguard the property the ministry was bound to lose it. EACC therefore advised the ministry to quickly fence the land and ensure it is protected. It is for</p>			

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			<p>this reason that the ministry planned and advertised the tender for the fencing which culminated in the signing of the contract on 29<sup>th</sup> may, 2020. On the encroached parcel of land, the ministry will continue to pursue the culprits in collaboration with other agencies. However, this land is in the</p>
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<p>process of being handed over to the Ministry of Housing as per the executive order dated 23<sup>rd</sup> June 2020. <b>Appendix 988.4(ii)</b></p>		
<p>The Kenya Meteorological Department owns Ngong Meteorological Station near Ngong town along Kibiku road, Kajiado County on land number LR/24302 measuring 44.32 hectares.</p>	<p><b>Land Hived off Ngong Meteorological Station</b>  The Kenya Meteorological Department owns a station located near Ngong Town along Kibiku road, Kajiado County measuring 44.32 hectares on parcel registration No. LR/24302. However, twelve (12) acres of the land were hived off to pave way for the recently constructed Standard Gauge Railway (SGR) to Naivasha that traverses through the parcel of land. The Chinese company constructing the SGR has also set a</p>	<p>988.5</p>

	<p>construction site within the said property. Management has not indicated whether the land had been gazetted for compensation.</p> <p>(i). The Chinese company set up a campsite for the SGR project on this piece of land. An agreement has been drafted and sent to the State Law Office for legal advice. Appendix 988.5(i)</p> <p>(ii). The SGR section 2A project Nairobi-</p>
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	<p>Naivasha railway line is tunneled at the point where the station land is located. Similarly, the line does not transverse the station land. However, a breather/emergency inclined shaft exits on the station land. A portion of the</p>
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	<p>land measuring approximately 12 acres around the mouth of the shaft has been earmarked for compulsory acquisition and the Kenya Railways Corporation has written to the National Land Commission for Gazettement after which</p>
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	<p>compensation will then follow.  <b>Appendix 988.5(ii)</b></p>			
	<p>The Kenya Meteorological Department owns two plots next to the Mombasa International AIRPORT Serial No. MN/V13746 AND MN/V1/3747. However, All of KMD's properties in Mombasa, which have</p>	<p><b>Encroachment on Ministry's Land in Mombasa</b>  As previously reported, a private developer has encroached on two (2) plots in Mombasa, serial No. MN/V13746 and No. MN/V1/3747, next to the Mombasa International Airport. Further, four (4) parcels of land owned by the Kenya Meteorological Department (KMD) in Bamburi with allotment letters numbers MN/1/2405, MN/1/2407, MN/1/2409 and MN/1/2411 all dated 16 February, 2011 have on-going court cases being prosecuted by the Ethics and Anti-Corruption Commission (EACC) at the High Court of</p>		



	<p>Mombasa. The Ministry's Legal Department seemed unaware of these court cases since no communication relating to the court cases was available at the Headquarters. In the circumstances, it was not possible to confirm ownership of the above parcels of land.</p>	<p>been grabbed, are being pursued in court by EACC. KMD has been in contact with Kenya Civil Aviation Authority (KCAA) to jointly follow up on these cases since properties for the two institutions are co-located. For the Ministry's land adjacent to the airport, Mombasa high court preservation order was issued under application from EACC CR No. 23456; (respondents jointly Ali Bunow Korane and Adroit</p>
	<p>been grabbed, are being pursued in court by EACC. KMD has been in contact with Kenya Civil Aviation Authority (KCAA) to jointly follow up on these cases since properties for the two institutions are co-located. For the Ministry's land adjacent to the airport, Mombasa high court preservation order was issued under application from EACC CR No. 23456; (respondents jointly Ali Bunow Korane and Adroit</p>	<p>been grabbed, are being pursued in court by EACC. KMD has been in contact with Kenya Civil Aviation Authority (KCAA) to jointly follow up on these cases since properties for the two institutions are co-located. For the Ministry's land adjacent to the airport, Mombasa high court preservation order was issued under application from EACC CR No. 23456; (respondents jointly Ali Bunow Korane and Adroit</p>

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	<p>The Developers Ltd). The Ministry's legal office has since been duly appraised on court proceedings in relation to Bamburi land parcels.</p>		
988.7	<p>The Ministry through Kenya Gazette Notices Nos.8781 and 8782 dated 3<sup>rd</sup> November 2005 gave notice of the intention to acquire eight parcels of land for construction of</p>	<p><u>Lack of Ownership Documents for Embu Meteorological Station</u></p> <p>The Ministry through Kenya Gazette Notices No.8781 and No.8782 dated 3 November, 2005 gave notice of intention to acquire the following parcels of land; Ngandori/Kirigi 2708, 2709, 2710, 2723, 2728, 2729, 2730 and 2745 for the construction of Embu</p>	

	<p>Embua Meteorological Station. However, the land parcels in question were acquired through the compulsory acquisition and the relevant ownership documents were surrendered to the commissioner of lands before compensation. The function of Compulsory acquisition has since been transferred to the National Land Commission where the Department has referred the matter. The</p>
<p>Meteorological Station, the registered owner of the land being Samuel Mbugua(deceased). Thereafter, the Ministry through the Kenya Meteorological Department contracted a construction company to construct a Model Office in Embua in 2009 at a contract sum of Kshs.11,532,396 which was later revised upwards in 2012 to Kshs.14,548,499. However, the process of succession and formalization of ownership of the said property where the building was constructed had not been completed as at the time of completion of audit. In the circumstances, the Ministry risks losing the land and the building due to lack of ownership documents.</p>	


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	<p>Principal Secretary Ministry of Environment &amp; Forestry wrote to his counterpart at the ministry of Lands and Physical Planning to facilitate the issuance of Title deeds for all land Parcels owned by the Kenya Meteorological Department including Embu Meteorological station land. <b>Appendix</b> <b>988.7</b></p>
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			<p><b><u>Disclosure of a Contingent Liability in the Financial Statements</u></b></p> <p>As previously reported, Note 28.4 to the financial statements for the year ended 30 June, 2019 indicated that the Ministry had a court petition Ref. ELC No.22 of 2018. The petition is in respect to seven (7) acres medical and hazardous waste land situated in Ruai, Nairobi valued at Kshs.245,000,000 purchased on 26 October, 2016.</p> <p>The petitioner cited breach of contract by the Ministry after the Ministry cancelled the above land purchase contract on 13 February, 2017, three months after both parties had signed it. In the legal suit, the petitioner claimed for the retention of Kshs.24.5 million which was 10% advance payment by the Ministry (buyer), balance of the purchase price amounting to Kshs.220.5 million, costs of the suit and a further Kshs.15 million</p>
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	<p>compensation for the breach of contract. The Ministry, on the other hand, was claiming for the refund of Kshs.24.5 million advance paid to the petitioner (seller) plus interest and cost of the suit.</p> <p>Examination of the documents availed for audit review revealed the following: -</p> <p>(i) The Ministry had advertised for the purchase of the above land in January, 2016 upon which a law firm representing the petitioner and two others was awarded the contract.</p> <p>(ii) In the month of June, 2016, the Ministry sought for due diligence from the National Land Commission (NLC) and a</p>
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	<p>response on the same was served in October, 2016. The National Land Commission raised several issues among them, the land size being less than seven (7) acres and the parcel being made up of seven (7) separate parcels of land.</p>	<p>(iii) The Ministry disregarded the National Land Commission's advice and signed the agreement in November, 2016 followed by payment of 10% deposit amounting to Kshs.24.5 million on 24 November, 2016. In February, 2017, the Ministry cancelled the contract and in March of the same year demanded refund of the deposit which was not</p>	

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	<p>honored by the seller.</p> <p>(iv) In October, 2017, the Principal Secretary to the National Treasury raised salient questions on the land among them the cost of contract cancellation, budget allocation and efforts for recovery of the deposit paid to the seller. These were not addressed by the Ministry.</p> <p>(v) An independent valuation dated 7 February, 2018 conducted by the Office of the Director, Land Valuation at the Ministry of Lands and Physical Planning put the total value of the land at Kshs.166 million (Kshs.23.7 million per acre) resulting to unexplained variance of</p>
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	<p><b>Kshs.79 million.</b></p>	<p>Management did not avail the valuation report for the piece of land. Further, Management has not explained why due diligence on the above matter was not done, why advice from the National Land Commission was ignored and whether the officers who negligently signed and subsequently cancelled the contract without taking into consideration expert opinion from the National Land Commission were held accountable.</p> <p>In the circumstances, the government risks losing over Kshs.39.5 million in terms of the deposit paid of Kshs.24.5 million and compensation costs of Kshs.15 million that the petitioner is claiming together with unknown costs.</p>


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	<p><b>990</b></p>	<p><b><u>Inaccuracies in Accounts Payables – Deposits and Retentions</u></b></p> <p>Note 24 to the financial statements reflects a balance of Kshs.26,044,355 being deposits and retention monies for the Ministry. However, supporting schedules availed for audit reflected a balance of Kshs.40,117,272 resulting to an unexplained variance of Kshs.14,072,917. Review of the retentions schedule availed for audit revealed that there were long outstanding retention monies amounting to Kshs.15,816,816 which were not disclosed in the prior year’s financial statements. Further, the contracts and support documentations were not availed for audit review.</p> <p>In the circumstances, it was not possible to confirm the accuracy of the retention money and the deposits balances of Kshs. 26,044,355 as at 30 June, 2020.</p>
	<p>The Financial Statement note 24 reflects a balance of Kshs. 26,044,355.00 whereas the Schedule presented for audit show a balance of Kshs. 40,117,272.00 resulting to a difference of Kshs. 14,072,917.00. The Kshs. 40,117,272.00 reflects amounts as per manual retention registers whereas Kshs. 26,044,355.00 reflects cash book and bank balances.</p> <p>A reconciliation of the</p>	

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	<p>Retention Registers, Cashbooks and Deposit Bank Account is being undertaken to establish the correct position.</p> <p>The Ministry has also written to all depositors whose retention is due asking them to claim their retention funds failure to which the same will be remitted to the National Treasury Exchequer Account and thereafter the necessary adjustments will be made to our books of</p>
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	<p>accounts. The retention deposits amounting to Kshs. 15,816,816.00 were not included in the prior year's statements. This was an omission and the same were included in the financial year 2019/2020. Some of these deposits are historical dating back to 2005. Our Supply Chain Management Officers are tracing the Contract documents from our archive and once retrieved</p>		

	<p>they will be availed for audit review. (Appendix.990 letter to staff to undertake deposit reconciliation and letters to suppliers to claim retention)</p>	
		<p>The Kshs. 68,038,671.90 returned to the National Treasury on 26<sup>th</sup> July 2019 was unspent balance for financial year 2018/2019 and not financial year 2019/2020. Appendix.991.1</p>
<p>991</p>	<p><u>Other</u> <u>Budgetary Control and Performance</u></p>	
<p>991.1</p>	<p><u>Deficit in Revenue and Late Exchequer Releases</u> During the year under review, the Ministry received Exchequer/domestic and foreign borrowing/other receipts amounting to Kshs. 11,949,286,214 against an</p>	

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	<p>approved budget of Kshs. 14,013,157,777 resulting in unexplained deficit budget receipts of Kshs. 2,063,871,563. In addition, the National Treasury released Exchequer issues to the Ministry amounting to Kshs. 1,136,969,115.20 for both Development and Recurrent in the month of June, 2020 of which Kshs. 68,038,671.90 was not spent but subsequently surrendered to The National Treasury. The fall in revenue and return of unspent monies to The National Treasury resulted in the Ministry not being able to offer the required services during the year under review.</p>
	<p>The Ministry under absorbed the budget as indicated above due to:-</p> <p>(i). Inadequate exchequer funding.</p> <p>Payment Vouchers for SAGAs/Suppliers were prepared and processed in IFMIS, but were reversed as a result of inadequate</p>

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		<p>funding.</p> <p>(ii). Delays in donor releasing development projects' funds.</p> <p>(iii). Procurement process for some specialized equipment had not been concluded by 30<sup>th</sup> June 2020, hence</p>	

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			payment could not be made on the same.		
991.2	<u>Expenditure Budget Analysis</u>		The procurement of the equipment was initiated in August 2016 when the Department of Remote Survey and Remote Sensing (DRSRS) was domiciled at the Ministry of Mining and concluded in November, 2018 when the Department had been transferred to Ministry of Environment and Forestry.		



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The original bid documents

showing specifications of the equipment were not presented for audit review since they were in the Ministry of Petroleum & Mining at the time of audit. However, the documents were later received from the Ministry of Petroleum and Mining and forwarded for audit review. (Appendix.992)

During the year under review, the Ministry had low absorption rate of the approved budget in the following items as shown below: -

Expenditure Item	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Under Expenditure (Kshs.)
Use of Goods and Services	360,216,779	334,553,894	25,662,885
Transfers to Other Government Units	12,007,390,900	10,381,050,773	1,626,340,127
Social Security Benefits	16,764,968	10,914,019	5,850,949
Acquisition of Assets	516,182,290	123,255,209	392,927,081
<b>Total</b>	<b>12,900,554,937</b>	<b>10,849,773,895</b>	<b>2,050,781,042</b>


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	<p>Consequently, due to the deficit in revenue and late exchequer releases, the Ministry did not achieve its planned objectives for the year under review.</p>	
<p>992</p>	<p><b>Unsupported Acquisition of Assets</b> As previously reported and as disclosed in Note 18 to the financial statements, the statement of receipts and payments for the period ended 30 June, 2019 reflected a balance of Kshs. 632,108,885 under acquisition of assets which included an amount of Kshs. 459,373,093 against purchase of specialized plant, equipment and machinery. Included in the latter balance was an expenditure of Kshs. 90,536,342 being part payment for an Airborne Lidar Photographic System procured for</p>	


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	<p>the Department of Remote Survey and Remote Sensing (DRSRS). Information available indicated that the Airborne Lidar Photographic System was procured at a total cost of Kshs. 224,896,833. The procurement of the equipment was initiated in August, 2016 when the Department was domiciled at the Ministry of Mining and concluded in November, 2018 when the Department had been transferred and domiciled at the Ministry of Environment and Forestry. It was not possible to properly verify the expenditure as the original bid document indicating the specifications of the equipment, the contract and systems were not availed for audit verification.</p> <p>In the circumstances, it was not possible to verify the propriety of the expenditure on purchase of Airborne Lidar Photographic System of Kshs. 90,536,342.</p>		<p>....</p>
	<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN</b></p>		

		<p><b>USE OF PUBLIC RESOURCES</b></p> <p><b>RANET-Kenya Community Radio</b></p> <p>As previously reported, the Ministry established the RANET radio networks as a flagship project under the Kenya Meteorological Department (KMD) of the Ministry of Environment and Forestry. This was meant to be a source of information on early warning system for communities affected by climate and weather-related phenomena. The radio station aimed at delivering and disseminating climate knowledge to the local community to encourage them to foster climate action. The Climate Resource Centre also serves as a learning institution for students on environmental and climate related studies. The stations are located in Isiolo, Kwale, Narok, Busia, Vihiga and Murang'a Counties and others were being constructed. An audit inspection to various</p>	

	<p>stations revealed the following observations: -</p>	
	<p>994</p> <p><u>Isiolo (Garbatulla) Community Radio</u></p> <p>The community radio and the meteorological station were inaugurated on 29 October, 2012. However, during the field audit inspection in October, 2019 and as at the time of current year audit, the Garbatulla RANET station had not been operational. Further enquiry revealed that although the studio equipment is intact, the broadcasting services were discontinued effective 1 July, 2019 and the staff who were manning the facility hadnot been paid salaries.</p>	<p>The community radio and meteorological station was inaugurated on 29<sup>th</sup> October 2012.</p> <p>The land was allotted to KMD through the defunct County Council of Isiolo. Minutes of the council meeting are available at the County and the ministry is making efforts to get the same. The ministry</p>

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	<p>is presently making follow up on acquisition of ownership documents. <b>Appendix 994(i)</b></p> <p>The building was constructed and equipped through a collaborative project with the Aircraft Meteorological Data Relay consortium, the National Drought Management Authority and the defunct Ministry for Northern</p>
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	<p>Kenya and Arid lands.</p> <p>(iii). The staff's manning the station were engaged on casual basis and the vote for payment of casual workers was withdrawn in the FY 2018/2019 and consequently it was not possible to continue their services for the Radio broadcast. This casual staffs have since been paid all their dues.</p>
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		<p><b>Siaya and Matungu - Mumias Radio Station</b></p> <p>The Ministry entered into an agreement with the Ministry of Information, Communication and Technology for construction of the radio station at the former Ministry of Information and Broadcasting site. However, the agreement was not availed for audit verification. As at the time of audit, an amount of Kshs.6.6 million had been paid to the construction company and a certificate of completion had been issued. However, physical inspection confirmed that work was incomplete as construction of a generator room was still in progress.</p> <p>In addition, in Matungu - Mumias the structural works was complete but equipment to host the RANET station had not been installed.</p>
		<p>The construction of radio station was on-going at the former ministry of Information and Broadcasting site. However,</p> <p>(i). The construction of the radio station and generator room has since been completed for Siaya and a certificate of practical</p>



	<p>completion issued. Appendix 995(i).</p> <p>(ii). The Ministry is awaiting allocation of Frequency and procurement of the necessary radio broadcast equipment for operationalization of both stations.</p> <p>Appendix 995(ii)</p> <p>(iii). The land where Matungu station stands was</p>

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	<p>acquired through compulsory acquisition by the commissioner of lands vide gazette notice Nos. 1274 &amp; 1275 of February 2010.</p>			
996	<p>Construction of RANET Building at Nyamache Sub-County, Kisii County</p> <p>As previously reported, the tender for the proposed construction of RANET building at Nyamache Sub-County was awarded to a general painting and building construction company at a contract sum of Kshs. 23,738,320 for a period of twelve (12) months. The building was constructed on a three (3) acre piece</p>	<p>• The tender for the proposed construction of RANET building at Nyamache sub-County was done at the county level. The building was constructed on a 3 acre piece of land donated</p>		

	<p>of land donated by the County Government. The land transfer documents to the Department were not availed for audit review. Site inspection done on 4 October, 2019 revealed the following anomalies: -</p> <p>(i) Contrary to Section 139 (2) of the Public Procurement and Asset Disposal Act (PPADA), 2015, the contractor was irregularly awarded a 10% variation amounting to Kshs. 2,373,832 without authority from the Accounting Officer.</p> <p>(ii) The contract term expired in 2018 and was not renewed, but the contractor was still on site without a valid contract agreement. As a result of the expiry of the contract term, works and variation were</p>	<p>by the County government to the Ministry. Copy of the title for the land is hereby attached.</p> <p><b>Appendix 996(i)</b></p> <ul style="list-style-type: none"> <li>The contractor applied for a variation to the county works office amounting to kshs.2.8million and the works office approved an amount of kshs.2million. The variation was necessitated by the</li> </ul>
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	<p>executed outside the contract period contrary to Section 139(4)(d) of the Public Procurement and Asset Disposal Act, 2015.</p> <p>(iii) The project correspondences between the contractor and the client were not provided for audit review. It was, therefore, not possible to make follow up on key issues such as performance bond, insurance, Bills of Quantities, contract documents and award documents.</p> <p>Consequently, the Ministry was in breach of law and value for money has not been realized from the investment made in the construction of the RANET radio stations.</p>	
	<p>area being marshy and the firm had to introduce ground beams and reinforcements. However, the works officer inadvertently forgot to seek the accounting officer's approval. Attached letter ref: KCG/PW/RNT/01/2017 DATED 19<sup>TH</sup> December 2017. <b>Appendix 996</b> (ii)</p>	

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

There were no material issues relating to effectiveness of internal controls, risk management and governance.

DONOR FUNDED PROJECTS

**SOUND CHEMICALS MANAGEMENT MAINSTREAMING AND UPOPs REDUCTION IN KENYA PROJECT (GRANT NO. 99820)**

997

<p><b>Other Matter</b></p> <p><b>Budgetary Control and Performance</b></p> <p>The statement of comparative budget and actual amounts reflects receipts budget and actual amounts on comparable basis of Kshs. 147,000,000 and Kshs. 83,392,558 respectively resulting to an under-funding of Kshs. 63,607,442 or 43% of the budget. Similarly, the Project spent an amount of Kshs. 89,829,100 or 61% of the approved budget of Kshs. 147,000,000 resulting to an under absorption of Kshs. 57,170,900 or 39% of the approved budget. Management has attributed the slow absorption to delays in procurement of goods and services as well as the effect of COVID 19 pandemic which affected policy finalization and training.</p> <p>The project was not able to absorb all its budget which is an indication that the planned activities may not have been implemented thereby denying services to the public.</p>	<p>The project under absorbed its approved budget by 39% due to:</p> <ul style="list-style-type: none"> <li>• Delays in procurement due to non-responsiveness of bidders to tenders floated. Among 11 tenders floated in 2019/2020 Financial Year, only 2 were successfully completed.</li> <li>• The COVID 19 pandemic affected planned activities due to restrictions in movement and social distance requirement made Policy finalization on public participation difficult.</li> </ul>	<p>998</p>



999	<p><b>Pending Accounts Payables</b></p> <p>As disclosed under Note 11.0 - Other important disclosures to the financial statements are pending bills amounting to Kshs. 5,263,112 as at 30 June, 2020. Management has not provided reasons for non-payment. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year.</p>	<p>Bills amounting to Kshs. 5,263,112.00 were not settled during the year because of unavailability of funds from UNDP by the end of June 30<sup>th</sup> 2020. The pending bills have since been settled. (Appendix 999)</p>	
1000	<p><b>REPORT ON LAWFULNESS ANDEFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p>There were no material issues relating to lawfulness and effectiveness in use of public resources.</p>		

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<p><b>MINISTRY OF ENVIRONMENT AND FORESTRY</b>  <b>Annual Report and Financial Statements</b>  <b>For the year ended 30, June 2021.</b></p>					
<b>1001</b>	<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b></p> <p>There were no material issues relating to effectiveness of internal controls, risk management and governance.</p>	<p>.....</p>			
<b>1002</b>	<p><b>SYSTEM FOR LAND BASED EMISSIONS AND ESTIMATION IN KENYA(SLEEK) PROJECT</b></p> <p><b>Inaccuracies of Cash and Cash Equivalents</b></p> <p>The statement of assets reflects a balance of Kshs. 638,197.10 at 30 June, 2020. However, the certificates of bank balances were not availed for audit verification. Further, <del>as</del> pending staff payables under Note 11.1 is an amount of Kshs.711,394 representing various unrepresented cheques that were written back in the</p>	<p>The statement of assets reflects a balance of Kshs. 638,197.10 as at 30<sup>th</sup> June 2020. At the time of audit, certificate of bank balance was not provided to the auditors since it had not been received from the bank. However, the same was later received and presented for audit review</p>			



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	<p>Cash Book. Out of the Kshs. 711,394, the Project Management was able to support Kshs. 591,516.</p> <p>In the circumstances, it was not possible to confirm the accuracy of the balance on cash and cash equivalents of Kshs. 638,197 as at 30 June, 2020</p>	<p>Appendix 1002 (i).</p> <p>Further, pending staff payables were recognized under Note 11.1 totaling Kshs. 711,394.00. These were several unrepresented cheques. Copies of the same have been forwarded to the auditors for audit review.</p> <p>Appendix 1002 (ii)</p>	
<p>1003</p>	<p><u>Lack of Trial Balance</u></p> <p>The project management did not avail the projects trial balance. It was, therefore, not clear and the</p>	<p>The Trial Balance was not availed at the time of audit. This was an omission. The same has since been presented for audit review.</p>	

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<p>Appendix 1003</p>	<p>Management did not explain how the figures in the financial statements were generated. The financial statements may be unreliable and their accuracy could not be confirmed.</p>	
<p>The delay in payment of statutory deductions was due to: -</p> <ul style="list-style-type: none"> <li>• Inadequate exchequer funding</li> <li>• KRA system blocking the Ministry PIN which the project was using to file its returns. The cheques became stale before the issue was sorted out.</li> </ul>	<p><u>Delay in Payment of Statutory Deductions</u></p> <p>The statement of receipts and payments reflects payments of Kshs. 2,677,600 in respect of compensation of employees. Scrutiny of the documents presented for audit revealed that cheques for various statutory deductions drawn between the month of July and October 2019 amounting to Kshs. 711,394 were not presented to the bank for payment as at the time of the audit. Further, the Project Management failed to deduct the Pay As You Earn (PAYE) deductions for months of November and December 2019. The Project Management netted of the entire pay without deducting and remitting PAYE amounting to Kshs. 33,130.</p>	<p>1004</p>

	<p>Consequently, it has not been possible to confirm the accuracy of the balance on compensation of employees of Kshs. 2,677,600.</p>				
	<p><b>1005</b></p> <p><u>Other matter</u></p> <p><b>Budgetary Control and Performance</b></p> <p>The statement of comparative budget and actual amounts for the year ended 30 June, 2020 reflects actual receipts of Kshs. 3,655,156 against budgeted receipts of Kshs. 18,594,000 resulting in a shortfall of Kshs. 14,938,844 or 80% of the total budget. The shortfall was mainly recorded under proceeds from domestic and foreign grants. Further, actual expenditure for the year amounted to Kshs. 2,989,995 against the final budgeted expenditure of Kshs. 18,594,000 resulting to under absorption of Kshs. 15,504,045, for which management attributed to staff</p>	<p>The statement of comparative budget and actual amounts for the year ended 30<sup>th</sup> June 2020 reflects actual receipts of Kshs. 3,655,156 against budget receipts of Kshs. 18,594,000.00 resulting in a short fall of Kshs. 14,938,844.00 or 80% of the total budget. The short fall was mainly recorded under proceeds from domestic and foreign grant.</p>			

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	<p>reduction and lapse of Projecttime.</p>	
	<p>Further, actual expenditure for the year amounted to Kshs. 2,989,995.00 against a budgeted expenditure of Kshs. 18,594,000.00 resulting to under absorption of Kshs. 15,504,045.00.</p>	<p>The reasons for under absorption are: -</p> <ul style="list-style-type: none"> <li>• Staff reduction.</li> <li>• Employee contract expired</li> <li>• Lapse of the project.</li> <li>• Project ended in December 2019.</li> <li>• Donor delayed in</li> </ul>

	release of the funds	<p>Note 11.1 to the financial statements indicate that the project had pending accounts payables totaling Kshs. 1,132,994.00 and made payments totaling Kshs. 974,003.00. The bills were not paid due to: -</p> <ul style="list-style-type: none"> <li>• Employee contracts had not been renewed as at 30<sup>th</sup> June 2020</li> <li>• Lapse of the Project. Project ended in December 2019.</li> </ul>	
1006		<p><u>Pending Bills</u></p> <p>Note 11.1 to the financial statements indicate that the Project had pending accounts payables totalling Kshs. 1,132,994 (2019: Kshs. 974,003) as at 30 June, 2020 relating to unremitted statutory deductions and gratuity. During the year under review, the Project Management made payments totalling Kshs. 974,003, while accumulating bills totalling Kshs. 1,132,994. Management has not explained why the bills were not settled during theyear when they occurred. The Project is at risk of incurring significant interest costs and penalties with the continued delay in payment.</p> <p>Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent</p>	

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		<p>year as they form a first charge.</p>	
		<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p><b>Statement of Performance against Project's Predetermined Objectives</b></p> <p>The Management did not prepare the statement of performance against the Project's predetermined objectives in the financial statements. This was contrary to the requirements under Section 81(2)(f) of the Public Finance Management Act, 2012 which requires that, at the end of each financial year, the Accounting Officer prepare financial statements for each national government entity in accordance with the standards and formats prescribed by the Public</p>	
<p><b>1007</b></p>			<p>The Management did not prepare statement of performance against the project's predetermined objectives in the financial statement.</p> <p>This is because the project had no operations taking place during the year after the departure of the project coordinator in October, 2019.</p>



			<p>Sector Accounting Standards Board. This should include a statement of the national government entity's performance against predetermined objectives. Lack of the statement of performance raises uncertainties as to whether the project achieved its mandate and objectives.</p> <p>In the circumstances, it has not been possible to establish the status of the Project and any milestones achieved thereof.</p>		<p>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</p> <p><u>Conclusion</u></p> <p>There were no material issues relating to effectiveness of internal controls, risk management and governance.</p>
1008					

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		<p><b>INSTITUTIONAL STRENGTHENING OF THE OZONE DEPLETING SUBSTANCES PROJECT (UNEP PROJECT ACCOUNT NO. UNEP/KEN/SEV/80/INS/63)</b></p>	<p>.....</p> <p>There were no material issues noted during the audit of the financial statements of the Project.</p>	
		<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p><b>Operating without a Project Bank Account</b></p>	<p>During the year under review, the Project funds were operated through the development account of the Ministry of Environment and Forestry. This is contrary</p>	<p>The Institutional Strengthening of the Ozone Depleting Substances Project used to be operated within the Ministry's Development Bank Account as the Ministry awaited the National Treasury to open the Project</p>

**1009**

**1010**



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	<p>to Regulation 76(1) of the Public Finance Management Regulations, 2015 which provides that for the purpose of disbursement of Project funds, there shall be opened and maintained a Project account for every project at the Central Bank of Kenya unless it is exempted by the Cabinet Secretary in writing, into which all funds shall be kept and such an account shall be known by the name of the Project for which it is opened and each Project shall maintain only one bank account.</p> <p>In the circumstance, the Project Management was in breach of law.</p>	<p>Bank Account.</p> <p>Project's Excel Sheet Cashbook was maintained to control and monitor projects funds which used to be in Development Bank Account.</p> <p>However, separate bank account for this project has since been opened in Central Bank of Kenya. (Appendix 1010)</p>	
	<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b></p> <p>There were no material issues relating to effectiveness of</p>	<p><b>1011</b></p>	


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	<p>internal controls, riskmanagement and governance.</p>	
	<p><b>LAKE VICTORIA ENVIRONMENTAL MANAGEMENT PROJECT PHASEIII (LVEMP III) PROJECT PREPARATORY ADVANCE NO. V1570 – KE)</b></p>	<p>The prior year adjustment of Kshs. 6,576,690.00 reflected in the financial statements represent stale cheques that were recredited back to the cashbook. A schedule of the same was reflected in the financial statements Annex 5. The original cancelled cheques are available for audit review. Copies of the stale</p>
<p><b>1012</b></p>	<p><b>Inaccuracies in the Financial Statements</b></p> <p>The financial statements availed for audit review contained the following anomalies:</p> <p><b>i. The statement of financial assets as at 30</b></p>	

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	<p>June, 2020 reflects a prior year adjustment of Kshs. 6,576,690 which was not supported with documentary evidence.</p> <p>The statement of receipts and payments does not reflect the deficit under the cumulative to date amount of Kshs. 7,388,575.</p>	<p>cheques are attached and have been forwarded to the auditors' audit review.</p> <p><b>Appendix 1012(i)(a)</b></p> <p>The statement of receipts and payments initially forwarded for audit review did not reflect the deficit under cumulative to date amount of Kshs. 7,388,575. This was an oversight. The statement of receipt and payments was later amended and the cumulative amount reflected. The same was forwarded for audit review</p> <p><b>(Appendix 1012(i)(b))</b></p>	
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		<p>ii. Other Appendices required as per the approved Public Sector Accounting Standard Board reporting templates such as bank reconciliations, confirmations, and cash count have not been attached to these financial statements. The amounts in the statement of financial assets and other sections of the financial statements are also not rounded to the nearest shilling contrary to recommended reporting templates.</p>
	<p>The financial statements initially forwarded to the auditors did not have some appendices such as bank reconciliations, confirmations and cash count attached to them. This was an omission. In the financial statements that were amended and forwarded for audit review, these appendices were attached (Appendix 1012(ii)).</p>	

	<p>Consequently, the accuracy and validity of the financial statements for the year ended 30 June, 2020 could not be confirmed.</p>		
	<p><b>Cash and Cash Equivalents</b></p> <p>The statement of financial assets as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs. 603,621 while the bank reconciliation statements submitted for audit review had payments in the cash books not yet recorded in the bank statements totaling Kshs. 2,247,458. However, the payments could not be confirmed as at the time of the audit in November, 2020 as the bank statements and cash survey certificate were not availed for audit verification. In the absence of the necessary cash survey documentation, the accuracy of cash in hand balance of Kshs. 1,241 as at 30 June, 2020 could not be confirmed.</p>	<p>It is true that cash confirmation and cash survey certificate (board of survey report) were not availed at the time of audit. However, the same were later attached as appendices to the amended financial statements and forwarded to the auditors for audit review. Appendix 1012 (ii)</p>	

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	<p>In the circumstance, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 603,621 as at 30 June, 2020 could not be confirmed.</p>	
	<p><b>Unsupported Compensation of Employees</b></p> <p>The statement of receipts and payments reflects an amount of Kshs. 6,522,795 compensation of employees. However, the supporting schedules and other documentary evidence were not availed for audit review.</p> <p>Consequently, the accuracy of compensation of employees' expenditure of Kshs. 6,522,795 for the year ended 30 June, 2020 could not be confirmed.</p>	<p>The statement of receipts and payments reflects an amount of Kshs. 6,522,795.00. This was total salaries paid to the employees during the financial year. Payment vouchers were not presented to the auditors at the time of audit since the officer who had stored them was out of office on official duties. However, the same were later</p>
1014		

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	forwarded for audit review. <b>(Appendix 1014)</b>	The statement of receipts and payments reflects Kshs. 22,828,508.00 under purchase of goods and services. Vouchers totaling Kshs. 7,408,894.00 were not availed to the auditors at the time of audit since the officer who had stored them was out of office on official duties. However, the same were later forwarded for audit review. <b>(Appendix 1015)</b>	Note 10.1 and 10.2 to the financial statements
		<p><b>Unsupported Purchase of Goods and Services</b></p> <p>The statement of receipts and payments reflects a balance of Kshs. 22,828,508 under purchase of goods and services. However, the documentary evidence availed for audit review reflected payments totaling Kshs. 15,419,614 resulting to an unsupported variance of Kshs. 7,408,894.</p> <p>Consequently, the validity and accuracy of the purchase of goods and services figure of Kshs. 22,828,508 for the year ended 30 June, 2020 could not be confirmed.</p>	
1015			
1016		<u>Pending Bills</u>	

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	<p>reflects pending bills totaling Kshs. 24,867,363.00 as at 30<sup>th</sup> June 2020, comprising of Kshs. 10,335,363.00 and Kshs. 14,532,000.00 due to suppliers of goods and services and staff respectively.</p> <p>The pending bills resulted from inadequate exchequer funding. Out of the Kshs. 24,867,363.00 pending bills, Kshs 8,500,000 were cleared during financial year 2020/2021 leaving a balance of Kshs. 16,367,363.35 (Appendix</p>	<p>Note 10.1 and Note 10.2 to the financial statements reflects pending bills totalling Kshs. 24,867,363 as at 30 June, 2020 comprising of Kshs.10,335,363 and Kshs.14,532,000 due to suppliers of goods and services and staff respectively. Management has not provided reasons for non-payment of the bills even though the Project is at risk of incurring significant interest costs and penalties with the continued delay in making payments. Further, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.</p> <p>Further, Annex 2B on analysis of pending staff bills reflects a nil balance while Note 10.2 to the financial statements reflects pending staff payables of Kshs. 14,532,000. In addition, the supporting schedules for staff payables had an amount of Kshs. 16,660,000 leading to an unexplained variance of Kshs. 2,128,000.</p>	



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	<p><b>1016 (i)</b></p> <p>Under the circumstances, the accuracy of the pending bills balance of Kshs. 24,867,363 as at 30 June, 2020 could not be confirmed.</p>	<p>The supporting schedules for staff payables had an amount of Kshs. 16,660,000 while Note 10.2 reflected Kshs. 14,532,000 leading to an unexplained variance of Kshs. 2,128,000. This was an oversight and has since been rectified and the analysis in the amended financial statement match with the Kshs. 14,532,000 reflected in note 10.2. (Appendix 1016 (ii))</p>	
<p><b>1017</b></p>	<p><u>Sustainability of Phase III of the Project</u></p>		

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	<p>As reflected in the statement of receipts and payments, the project received Kshs. 13,000,000 being the GOK counterpart funding. The International Development Agency (IDA) vide its letter dated 2 October, 2019 addressed to The National Treasury and the Ministry of Environment and Forestry had communicated its decision to stop the Project activities and funding as it reviews its regional integration strategy in Sub-Saharan Africa.</p> <p>Under the circumstances, the ability of the Project to continue to sustain services is in doubt.</p>	<p>It is true the International Development Association (IDA) communicated the decision to stop project activities and funding. However, after termination of the LVEMP III PPA, the Ministry of Environment and forestry prepared a concept for a National Project, named Lake Victoria Climate Resilience and Environmental Project (LVCREMP). A cabinet memorandum was prepared and approved on 15<sup>th</sup> December 2020 by the National Development Implementation and</p>

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	<p>Communication Cabinet Committee (NDICCC) for the establishment of the LVCREMP. This planned project will continue to address the myriad of challenges which LVEMP program has been addressing. Cabinet Memo attached (<b>Appendix 1017</b>).</p>	<p>Communication Cabinet Committee (NDICCC) for the establishment of the LVCREMP. This planned project will continue to address the myriad of challenges which LVEMP program has been addressing. Cabinet Memo attached (<b>Appendix 1017</b>).</p>		
	<p>1018</p>	<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p><b>Non-Remittance of Statutory Deductions</b></p> <p>Records maintained by the Project indicates that statutory deductions totalling Kshs. 6,576,305 had not been remitted to the relevant statutory authorities</p>	<p>It is true records maintained by the project indicate statutory deductions totalling Kshs. 6,576,305 had not been remitted to the relevant statutory authorities.</p>	

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some dating back over two years as shown below:

Details	Amount(Kshs.)	Outstanding Effective Date
PAYE	6,414,522	30 June 2017
NHIF	8,500	15 January 2019
VAT	153,283	20 April 2018
	6,576,305	

Non-remittance of statutory deductions within the due dates attracts penalties and interest.

The deductions comprise of PAYE, VAT and NHIF. The non-remittance was occasioned by challenges in I-Tax systems where the system was being re-engineered by KRA. The project closed its activities before remittance was done. We have since documented the same as pending bills waiting funding to conclude the payment.

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

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	<p><b>1019</b></p> <p>There were no material issues relating to effectiveness of internal controls, riskmanagement and governance.</p>	<p><b>NATIONAL ACTION PLAN ON ARTISANAL SMALL - SCALE GOLDMINING NO. AFR/NAP ASGM PROJECT/C/10-2016</b></p> <p>There were no material issues noted during the audit of the financial statements of the Project.</p>	<p>The statement of comparative budget and actual amount reflects final receipt budget and actual on comparable basis of Kshs. 21,000,000 and</p>
	<p><b>1020</b></p>	<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p><b>Compliance with the International Public Sector Accounting Standards</b></p> <p>The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs. 21,000,000 and Kshs.</p>	<p>The statement of comparative budget and actual amount reflects final receipt budget and actual on comparable basis of Kshs. 21,000,000 and</p>
	<p><b>2021</b></p>	<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p><b>Compliance with the International Public Sector Accounting Standards</b></p> <p>The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs. 21,000,000 and Kshs.</p>	<p>The statement of comparative budget and actual amount reflects final receipt budget and actual on comparable basis of Kshs. 21,000,000 and</p>

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1,500,000 respectively resulting to an under-funding of Kshs. 19,500,000 or 93% of the budget. Similarly, the statement reflects final payments budget and actual on comparable basis of Kshs. 19,000,000 and Kshs. 11,243,234 respectively resulting to an under-funding of Kshs. 7,756,766 or 41% of the budget. The Project expenditure was based on the previous year's saving as only Kshs. 1,500,000 was realised. Management has not also given any explanations for the material deviations between the budget and actual amounts contrary to the Public Sector Accounting Standards Board and as required by The National Treasury's Circular Ref: PSASB/12 Vol.1(44) of 25 June 2019.

The Management is therefore in breach of the Law.

Kshs. 1,500,000 respectively resulting to an underfunding of Kshs. 19,500,000 or 93% of the budget. Similarly, the statement reflects final payments budget and actual on a comparable basis of Kshs. 19,000,000 and Kshs. 11,243,234 respectively resulting to an underfunding of Kshs. 7,756,766 or 41% of the budget. The expenditure was based on the previous year's savings by the

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<p>project during the year.</p> <p>The material deviations between the budget and actual amounts was due:</p>	<ul style="list-style-type: none"><li>• Donor's authority to extend the project was received late on 19/02/2020 hence there was inadequate time to fully absorb the funds/requisition the same from the donor.</li></ul> <p><b>Appendix 1021(i)</b></p> <ul style="list-style-type: none"><li>• The Project donor funds are released</li></ul>

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	<p>based on the donor financial calendar year (January - December), while the implementation of the project's activities are conducted based on Government financial year (July - June) causing overlaps and delays in funds release and challenges in the implementation of planned activities resulting to low funds absorption.</p>
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		<ul style="list-style-type: none"> <li>Artisanal and Small – Scale Gold Mining sector is a new area which made it difficult to get experts. This resulted to advertisement to hire consultants be done thrice before they were brought on board. This greatly affected project implementation as most activities were anchored on the consultancies.</li> </ul>	

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<b>Appendix 1021(ii)</b>			
<b>1022</b>	<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>  There were no material issues relating to effectiveness of internal controls, riskmanagement and governance.	...	
<b>1023</b>	<b>GREEN GROWTH AND EMPLOYMENT THEMATIC PROGRAMME (GGETP) – DANISH EMBASSY FILE NO.2015</b>  There were no material issues noted during the audit of the	....	

	<p>financial statements of the Project.</p>		
	<p>1024</p>	<p><u>Other Matter</u></p> <p><b>Budgetary Control and Performance</b></p> <p>The statement of comparative of budget and actuals amounts reflects a final budget of receipts of Kshs. 22,000,000 on transfer from Government entities against actual receipts of Kshs. 15,882,182 resulting in a shortfall of Kshs. 6,177,818 or 28%. The statement reflects final expenditure budget of Kshs. 68,000,000 against actual expenditure of Kshs. 37,007,672 on purchase of goods and services resulting into under expenditure of Kshs. 30,992,328 or 46%. Further, the Programme incurred an expenditure amount of Kshs. 3,278,745 and Kshs. 4,504,568 on acquisition of non-financial assets and transfer to other Government entities respectively which had no budget line. No</p>	<p>The statement of comparative budget and actual amounts reflects a final budget of receipts of Kshs. 22,000,000.00 on transfer from Government entities against actual receipt of Kshs. 15,882,182.00 resulting to a short fall of Kshs. 6,177,818.00 or 28%. The statement also reflects final expenditure budget of Kshs. 68,000,000.00 against actual expenditure of Kshs. 37,007,672.00 on</p>

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	<p>explanation was availed for incurring the expenditure without a budget.</p>	<p>purchase of goods and services resulting to an under expenditure of Kshs. 30,992,328.00 or 46%.</p> <p>The reasons for under expenditure are: -</p> <ul style="list-style-type: none"> <li>• <b>Lack of Budgetary allocation from the National Treasury:</b> The Ministry is implementing the same program at two (2) levels namely: <b>NEMA</b> and the <b>Ministry Headquarters</b>. During Ministerial workplan</li> </ul>
	<p>purchase of goods and services resulting to an under expenditure of Kshs. 30,992,328.00 or 46%.</p> <p>The reasons for under expenditure are: -</p> <ul style="list-style-type: none"> <li>• <b>Lack of Budgetary allocation from the National Treasury:</b> The Ministry is implementing the same program at two (2) levels namely: <b>NEMA</b> and the <b>Ministry Headquarters</b>. During Ministerial workplan</li> </ul>	

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		<p>and budgeting, both NEMA and the Ministry headquarters submitted separate budgets to the National Treasury, but since budgeting is program based, and given that NEMA had already been allocated a code under GGEP, the two budgets were collapsed into one and allocated to NEMA. GGEP/MEF hence could not access funds until the issue was</p>
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	<p>rectified during supplementary one (1) of December, 2019.</p> <ul style="list-style-type: none"><li>• <b>Slow disbursement of funds:</b> Due to lack of budgetary provision from the National Treasury, the project could not access funds until after supplementary 1 was operationalized, leaving very little time for project execution and hence affecting absorption rate.</li></ul>		

	<ul style="list-style-type: none"><li>• Delay in Procurement of goods and services: 100% of GGEP Donor funds is only utilized through procurement process. Given the short period between passing of supplementary budget and closure of the financial year, the project was not able to implement most of the planned activities.</li><li>• Staff shortage: GGEP/MEF has only</li></ul>
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	<p>one staff (The coordinator) assisted by DANIDA's technical advisor. This resulted in challenges in undertaking technical work and following up on office administrative matters.</p>		
	<p><b>MEASURES PUT IN PLACE TO MITIGATE LOW ABSORPTION OF DONOR FUNDS</b></p> <ul style="list-style-type: none"><li>• The Ministry in</li></ul>		



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	<p>collaboration with the National Treasury provided a specific budget line code for the project at the beginning of the F/y 2020/2021.</p> <ul style="list-style-type: none"><li>• Deployment of a dedicated procurement officer to handle procurement matters of the program has hastened procurement</li></ul>
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	<p>process.</p> <ul style="list-style-type: none"><li>• Appointment of focal points from other departments and Agencies and aligning the program activities to suit deliverables of departments, while ensuring delivery of program's outputs has helped to ease the staff shortage problem and accelerate implementation</li></ul>
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	<p>Further the programme incurred an expenditure of Kshs. 3,278,745.00 and Kshs. 4,504,568.00 on acquisition of non-financial assets and transfer to other Government entities respectively.</p> <p>Purchase of office vehicle and office equipments were budgeted for and approved in the 2018/2019 financial Year work plan and budget.</p> <p>The vehicle was procured in the financial year 2018/2019 and as a result</p>	

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	<p>of inadequate project funds in the account, GoK funds Kshs. 4,504,568.00 was utilized to meet full vehicle's cost of Kshs. 7,570,000.00. This was due to omission of the donor component in the budget estimates of 2018/2019 by the National Treasury.</p>			
	<p>The donor was to refund to GoK the amount paid and the same was effected in financial year 2019/2020.</p>			
	<p>In financial year 2018/2019 approved work plan and budget, partition of the</p>			

		<p>project office had a budget of Kshs. 5 million while purchase of equipment had an approved budget of Kshs. 4 million. Office partition started in financial year 2018/2019 but was completed in the financial year 2019/2020 which had line budget item of Kshs.46 million.</p> <p>The payment of office equipments were therefore done in financial year 2019/2020 and were within the approved work plan and budget for both financial years. Appendix</p>		1024

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<p><b>MINISTRY OF ENVIRONMENT AND FORESTRY</b>  <b>Annual Report and Financial Statements</b>  <b>For the year ended 30, June 2021.</b></p>							
<b>1025</b>	<p><b>REPORT ON LAWFULNESS AND EFFECTIVENESS</b>                  There were no material issues relating to lawfulness and effectiveness in use of public resources.</p>						
<b>1026</b>	<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>                  There were no material issues relating to effectiveness of internal controls, risk management and governance.</p>						

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.

- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Principal Secretary

*Dr. Ouma Vipton*



Senior deputy accountant general

*George K. Gichuru MPAK M 9262*

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**15. ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

	<b>A</b>	<b>B</b>	<b>c</b>	<b>d=a-c</b>		
<b>Construction of buildings</b>						
1.						
2.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>	<b>7,062,938.24</b>			<b>7,062,938.24</b>		
3.						
4.						
<b>Sub-Total</b>	<b>7,062,938.24</b>			<b>7,062,938.24</b>		
<b>Supply of goods</b>	<b>14,856,385</b>			<b>14,856,385</b>		
5.						
6.						
<b>Sub-Total</b>	<b>14,856,385</b>			<b>14,856,385</b>		
<b>Supply of services</b>	<b>732,400,050.99</b>			<b>732,400,050.99</b>		
7.						
8.						
<b>Sub-Total</b>	<b>732,400,050.99</b>			<b>732,400,050.99</b>		
<b>Grand Total</b>	<b>754,319,374.23</b>			<b>754,319,374.23</b>		



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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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

		a	b	c	d=a-c		
Amounts due to National Govt-Entities	Ministry of Agriculture-KCSAP	148,437,352			148,437,352		
1.							
2.							
<b>Sub-Total</b>		148,437,352			148,437,352		
Amounts due to County Govt-Entities							
3.							
4.							
<b>Sub-Total</b>							
Amounts due to Third Parties							
5.							
6.							
<b>Sub-Total</b>							
Others (specify)							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>		148,437,352			148,437,352		

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER (SEE APPENDIX II)**

and					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and equipment					
Biological assets					
Infrastructure Assets- roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total					

SEE APPENDIX III

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**ANNEX 5: LIST OF PROJECTS IMPLEMENTED BY MINISTRY OF ENVIRONMENT AND FORESTRY**

S/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements (Yes/No)
	Imarisha Lake Naivasha Catchment Management	Nakuru, Narok and Nyandarua	Restoration of Lake Naivasha and its catchment	PS/Mr. Mbogo Kamau	YES
2	Phasing Out Ozone Depleting substances (ODS) operationalized	Nation wide	lead the country in phase out of Ozone Depleting Substances (ODS), strengthen capacity both institutional and human for the implementation of the Montreal Protocol and its requirements	PS/Kirui Marindany	YES
3	Support to Kenya for the Revision of NBSAPs	Nation Wide	Enhance conservation and sustainable utilization of biological diversity and ecosystem services	PS/Cyrus Mageria	YES
4	Sound Chemicals Management Mainstreaming and UPOPs Reduction in Kenya	Nairobi, Kisumu, Nakuru, Mombasa	Streamline sound management of chemicals and waste into national and county activities. Introducing sound management of health care waste in selected healthcare facilities and reinforce the 3R on municipal waste	PS/Mayiani Saino	YES
5	Kenya Enabling Activities for hydrofluorocarbon (HFC) Phase-down	Nairobi	Compliance with chlorofluorocarbon (CFC) phase out obligation and HCFC 10% reduction obligation	PS/Kirui Marindany	YES
6	Lake Victoria Environmental Management Project Phase III	Kisumu, Kericho, Nandi, Bomet, Kisii, Migoi Homabay, Siaya, Busia	Improve the collaborative management of trans-boundary natural resources of Lake Victoria Basin for the shared benefit of EAC partner states	PS/John Saranga	YES
7	Integrated Health and Environment Observatories and	Nairobi	Strengthen capacity of relevant national government	PS/Cyrus Mageria	YES

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/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements (Yes/No)
	Legal and Institutional Strengthening for the sound Management of Chemicals in Africa, ChemObs		departments and institutions to monitor pollution, prioritize areas for intervention as well as plan and implement solutions		
	Support to produce the sixth National Report to the Convention on Biological Diversity	Nairobi	National report on the convention on biological diversity (CBD)	PS/Cyrus Mageria	YES
9	Kenya GOLD Mercury Free ASGM Project	Nairobi	Reduce /eliminate mercury releases from the Kenya Artisanal and Small scale Gold Mining	PS/Cyrus Mageria	YES
10	National Action Plan for Artisanal Small Scale Gold Mine	Nairobi	Develop and disseminate National Action Plan for Artisanal Small Scale Gold Mine	PS/Cyrus Mageria	YES
11	Support to the Chemicals and Waste MEAs and SAICM implementation in Kenya	Nation Wide	Strengthen national Institution to enhance Minamata & SAICM	PS/Cyrus Mageria	YES
12	Capacity Building for Control of Movement of hazardous Waste and Chemicals	Nation Wide	Dissemination of import quotas of hydrochlorofluorocarbon (HCFC) to the main importers	PS/Cyrus Mageria	YES
13	Implementation Of Forest Carbon Partnership Facility REDD+ Readiness Grant	Nationwide Elgeyo Marakwet County Nyeri County	Stakeholder engagement and technical working group meetings on analytical studies and strategy options	PS/Harun Warui	YES
14	Implementation of national Climate Change Action plan	Nation wide	Coordinated and coherent actions for climate change resilience and low greenhouse gas emission development	PS/Dr. Pacifica Ogolla	YES
15	National Solid Waste Management	Nation wide	Build and strengthen institutional capacity for monitoring and ensuring compliance and enforcement of Solid Waste Management	PS/Ayub Macharia	YES

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S/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements (Yes/No)
			Regulations in Kenya		
16	System for Land Based Emissions Estimation in Kenya (SLEEK)	Nation wide	Aims to build a robust measurement, reporting and verification (MRV) system to track land- based emissions. Once complete, SLEEK will enable Kenya to meet its national and international (including UNFCCC) Reporting Requirements based on credible data sets collected and analyzed from various government institutions.	PS/Ann Ngugi	YES
17	Green Growth and Employment Programme	Nation wide	Improved public policy environment for the private sector's engagement in green growth and sustainable environment and natural resources management	PS/Augustine Kenduwo	YES
18	Purchase of Digital Equipment	Nation wide	To phase out mercury instruments as per Minamata Convention	PS/Stella Aura,MBS	YES
19	High Performance Computing	Nation Wide	Improve capacity for computing and modeling systems for weather data processing, analysis and product generation	PS/Stella Aura, MBS	YES
20	Acquisition of CAT3 Automatic Weather Stations	Nation Wide	Increase the spatial density and temporal resolution of observation stations for improved weather forecasting products and climate database	PS/Stella Aura, MBS	YES
21	Acquisition of CAT3 Airport Weather Observing system (AWOS) Phase III	Nation Wide	Acquired three (3) Airport Weather Observing Systems and install at the major international airports and well as the military airbases	PS/Stella Aura, MBS	YES
22	Weather Radar Surveillance	Nation Wide	Rehabilitate and operationalize two	PS/Stella Aura, MBS	YES

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S/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements: (Yes/No)
	Network		radars in Nairobi and Msabaha (Kilifi County)		
23	Green Innovation Award Project	Nation Wide	Promote green growth through recognition and adoption of innovations that reduce the effects of climate change	PS/Andrew Machora	YES
24	Implementation of National Green Economy Strategy through Low Carbon	Nation Wide	Develop full bankable proposals to support climate change actions, pollution reduction and ecosystems restoration Donor Engagement; Green innovations and best practices recognized and rewarded and Document and disseminate best practices on green innovations.	PS/Michael Okok	YES
5	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of vulnerable communities in Kenya (Adaption Fund)	Kitui, Laikipia, Nyeri, Kwale, Kilifi, Taita Taveta, Garrisa, Wajir Machakos, homa bay, Kajiado, Machakos, Muranga	Improve livelihoods and ecosystem Resilience Building to Climate Change	PS/Wangare Kirumba	YES
6	Plastic Waste Management and Pollution Control	All 47 counties	i. Formulating Plastic Management Regulations, ii. Create awareness on ban of plastic bags to stakeholders ii. Enforcement of compliance to Plastic ban gazette Notice. iv. Monitoring compliance of the ban and data management	PS/Mamo B. Mamo	YES
27	Water Towers protection and climate change mitigation and Adaptation WaTER)	Nation Wide	To strengthen the capacity of the MEF in the coordination, conservation and management of water towers;	PS/Beatrice Atemo/Julius Kamau	YES

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S/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements (Yes/No)
			Improve landscape engagement with county Governments		
28	National Tree Planting Campaign	Nation Wide	Coordinate national tree planting campaign; Procurement of seedlings to undertake afforestation program during the national tree planting events; and Finalize the national strategy to attain 10% by 2022	PS/Julius Kamau	YES
29	Lake Victoria Environmental Management project - Phase II (LVEMP II)	Kisumu	Geared towards complementing both existing and pipeline investments such as Agriculture Sector Development Support Programme (ASDSP) with respect to greening identified value chains and the proposed Lake Victoria Transport Project	PS/Eng Saranga	YES
30	Forest Irrigation Climate and Green Energy Project (FICaGE)	12 Counties eru, Embu, Machakos, Nyeri, Murang'a, Kiambu, Nyandarua, Kirinyaga, Laikipia, Nyamira, Kisii, Kisumu	To increase tree biomass by 15 % in the target area through affordable irrigation technology	PS/CCF KFS/Julius Kamau	YES
31	Natural Forest Programme (Conservation)	Country wide	To contribute to the restoration and sustainable management of gazetted natural forests in the country	PS/CCF KFS/Julius Kamau	YES
32	Farm and Dry land Forest Management	Country wide	To ensure availability of forest products at the farm level, increase land productivity, improve livelihood and contribute to attainment of 10% tree and forest cover in the country	PS/CCF KFS/Julius Kamau	YES
33	Rehabilitation of buildings (Forest Rangers Camps)		Continuously rehabilitates forest rangers camps to create a conducive	PS/CCF KFS/Julius Kamau	YES



**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements (Yes/No)
			environment for their operations.		
24	Forest Roads Improvements	Country wide	To improve accessibility to various forest areas for ease of management, removal of products and protection.	PS/CCF KFS/ Julius Kamau	YES
5	Capacity Building for sustainable forest management (CADEP-KFS)	Country wide	Sustainable forest management is promoted in Kenya towards the national forest cover target of 10%	PS/CCF KFS/ Julius Kamau	YES
6	Forest Fire Prevention Management Project	Country wide	To reduce the damage of forest fires in Kenya, and thereby reduce forest devastation and environmental disturbances caused by the fire from the	PS/CCF KFS/ Julius Kamau	YES
7	Green Zones Development Support Project Phase II	Nation wide	To improve forest conservation in Mau, Mt Kenya and Abadares ecosystems. The project is expected to support about 66,000 female-headed households in value addition and other income generating activities.	PS/CCF KFS/ Julius Kamau	YES
8	Construction of Farmer's Resource Centers in Migori	Migori	Enhances information dissemination on tree planting in the counties to contribute to increased forest and tree cover in Kenya as envisaged in the Constitution, Kenya Vision 2030 and Jubilee Manifesto.	PS/Director KEFRI/ Dr. Cheboiywo	YES
9	Construction of Farmer's Resource Centers in TaitaTaveta, Laikipia and Turkana	3 Counties - TaitaTaveta, Laikipia and Turkana	Provision of infrastructure and equipment for forestry research which forms the core mandate of KEFRI	PS/Director and KEFRI/ Dr. Cheboiywo	YES
10	Construction of Glass Houses-Regional centres	7 counties - Muguga, Maseno, Nyeri, Gede, Kakamega, Londiani and	Construction of modern greenhouses which are half way complete	PS/Director KEFRI/ Dr. Cheboiywo	YES

**MINISTRY OF ENVIRONMENT AND FORESTRY**

**Annual Report and Financial Statements**

**For the year ended 30, June 2021.**

S/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidate in these Financial Statements: (Yes/No)
	(Green houses)	Taveta KEFRI Centres			
41	Installation of Water-hydrants in Muguga and Kitui Centre	2 Counties – Kiambu And Kitui	To enhance KEFRI's firefighting capacity at muguga, kitui, baringo, turkana and lamu centre Installation of water reticulation and water hydrants systems	PS/Director KEFRI/ Dr. Cheboiywo	YES
42	Development of TIVA Forest as a Centre of excellence for Dryland	Kitui County	Development of technologies for dryland forestry for increased forest and tree cover; improved livelihoods; rehabilitation of degraded lands; mitigation against climate change and reduced soil erosion	PS/Director KEFRI/ Dr. Cheboiywo	YES
43	Development of Forest Research Technologies	Nation wide	Generate forestry technologies for sustainable management, conservation and development of forests and allied natural resources	PS/Director KEFRI/ Dr. Cheboiywo	YES
44	Construction of tree seed processing units	Nation wide	Construction of tree seed processing units in muguga, nyeri, kibwezi, gede, kitui, lodiani, maseno, turbo, taita taveta, migori, turkana, baringo, lamu, kakamega.	PS/Director KEFRI/ Dr. Cheboiywo	YES
45	Mitigation and Management of Soil Loss	Nation wide	This is a continuous project that is mitigating and managing soil erosion that poses a threat to kenyas water towers and general environmental health.	PS/DG KWTA/ Prof Tanui	YES
46	Community Livelihood Improvement Program (CLIP)	Kwale, Makueni, Kajiado, Taita Taveta and Samburu	Providing alternative livelihoods solutions and creating economic buffers for socio-economic development	PS/DG KWTA/ Prof Tanui	YES
47	Construction of Centres of	Nation wide- Tana river, Kitui, West Pokot, Busia,	These centers seek to improve access and	PS/DG NEMA/ Mamo B. Mamo	YES

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

S/N	Name of Project	Project Location (County/Constituency)	Principal Activity of the Project	Accounting Officer/Project Manager	Project Consolidated in these Financial Statements (Yes/No)
	Excellence and Innovation on Environment	Transzoia, Nyandarua and Elgeyo Marakwet counties	provision of services to the public, demonstrate good environmental practices and enhanced public awareness on environmental matters.		
8	Valuation of Mature Forest Plantations	Nation wide	Mapping and Valuation of Mature Tress	PS/CCF Kamau	YES
9	Establishment of National Environment Laboratory	Nation wide	The Laboratory will ease prosecutions and enforcement on environmental crimes, strengthen environmental monitoring, reduce costs of environmental monitoring, reduce costs of environmental monitoring and analysis and strengthen national capacity on environmental analysis, knowledge, information and decision making	DG NEMA/ Mamo B. Mamo	YES

**MINISTRY OF ENVIRONMENT AND FORESTRY***Annual Report and Financial Statements**For the year ended 30, June 2021.***ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE MINISTRY OF ENVIRONMENT AND FORESTRY**

<b>Transfers to SAGAs and SCs</b>			
KENYA FORESTRY SERVICES	Enhance development, conservation and management of Kenya forest resources for equitable benefits of present and future generations	Mr. Julius Kamau Chief cCnservator of Forest	4,762,675,339
NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY	Management of environment through exercising general supervision and coordination over matters relating to environment and implementation of all policies relating to the environment.	Mr.Mamo B.Mamo Director General	1,280,418,288
NATIONAL ENVIRONMENT TRUST FUND	Facilitating research intended to further requirements of environmental management, capacity buiding, environmental awards, environmental publications, scholarship and grants.	Mr.Samson Tonok Chief Exercutive Officer	278,520,000
PUBLIC COMPLAINTS COMMITTEE	Investgation complaints or allegations regarding the condition of the environment in Kenya and suspected cases of environmental degradation.It also undertake public interest litigation on	Dr.John Chumo Secretary	148,500,000

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
*Annual Report and Financial Statements*  
 For the year ended 30, June 2021.

	behalf of the citizens in environmental matters		
NATIONAL ENVIRONMENT TRIBUNAL	To hear disputes arising from decisions of national environment authority on issuance,denial or revocation of licences.It also deals with offences from Kenya wildlife management act and Kenya forest act.ms Belinda Akelo		40,772,442
KENYA WATER TOWERS AUTHORITY	Protection,rehabilitation,conservation and sustainable management of all critical water towers in kenya	Prof.Julius Tanui,ag.Director General	673,200,000
KENYA FORESTRY RESEARCH INSTITUTE	Undertakes research and provides technologies and information for sustainable management,conservation and development of forests and allied natural resources	Dr.Joshua Cheboiwo ,Chief Exerective Officer	1,599,580,996
<b>TOTAL</b>			<b>8,783,667,065</b>

**MINISTRY OF ENVIRONMENT AND FORESTRY**  
*Annual Report and Financial Statements*  
*For the year ended 30, June 2021.*

**ANNEX 7 – CONTINGENT LIABILITIES REGISTER**

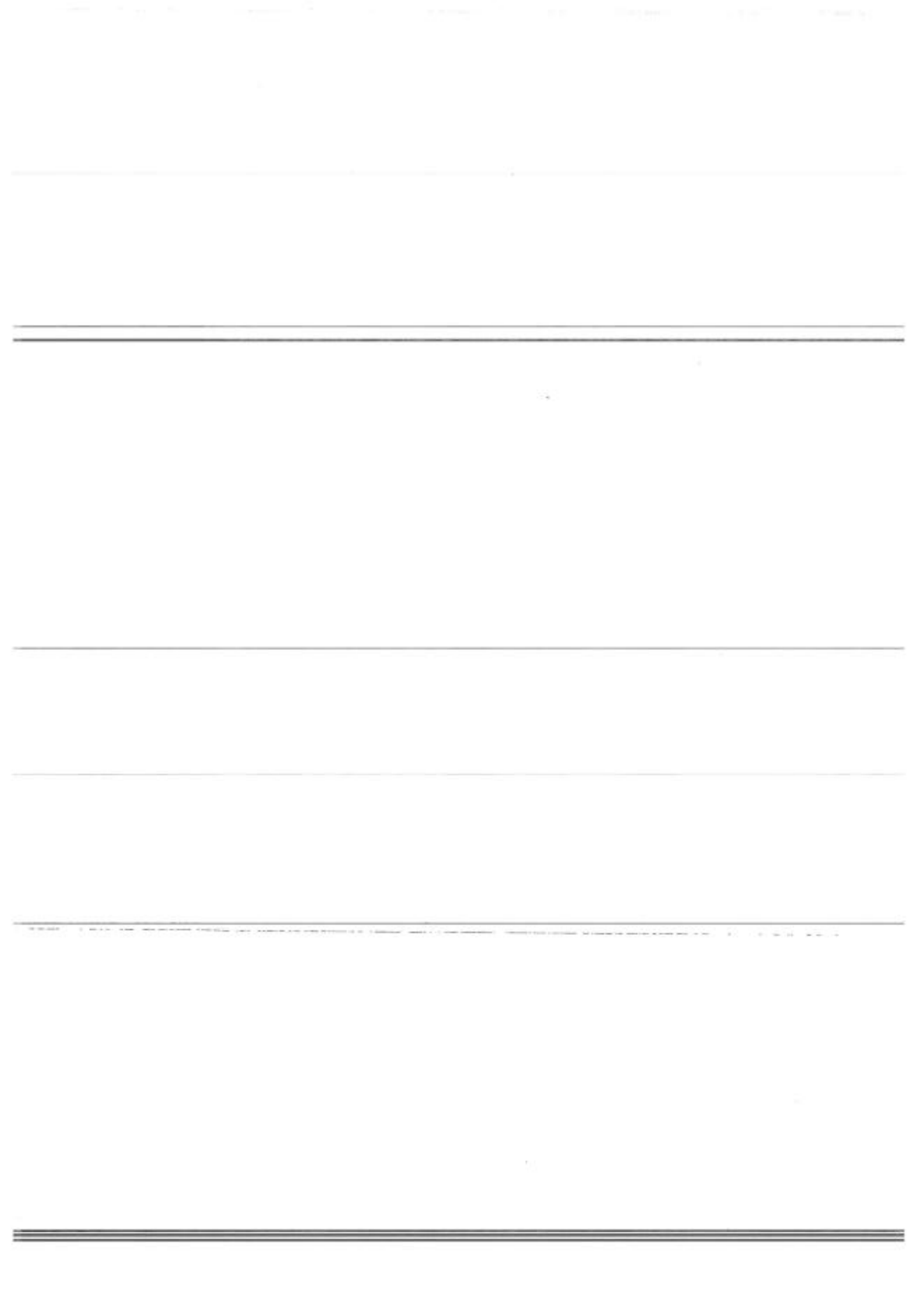
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**SEE APPENDIX 7**

**ANNEX 8- REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

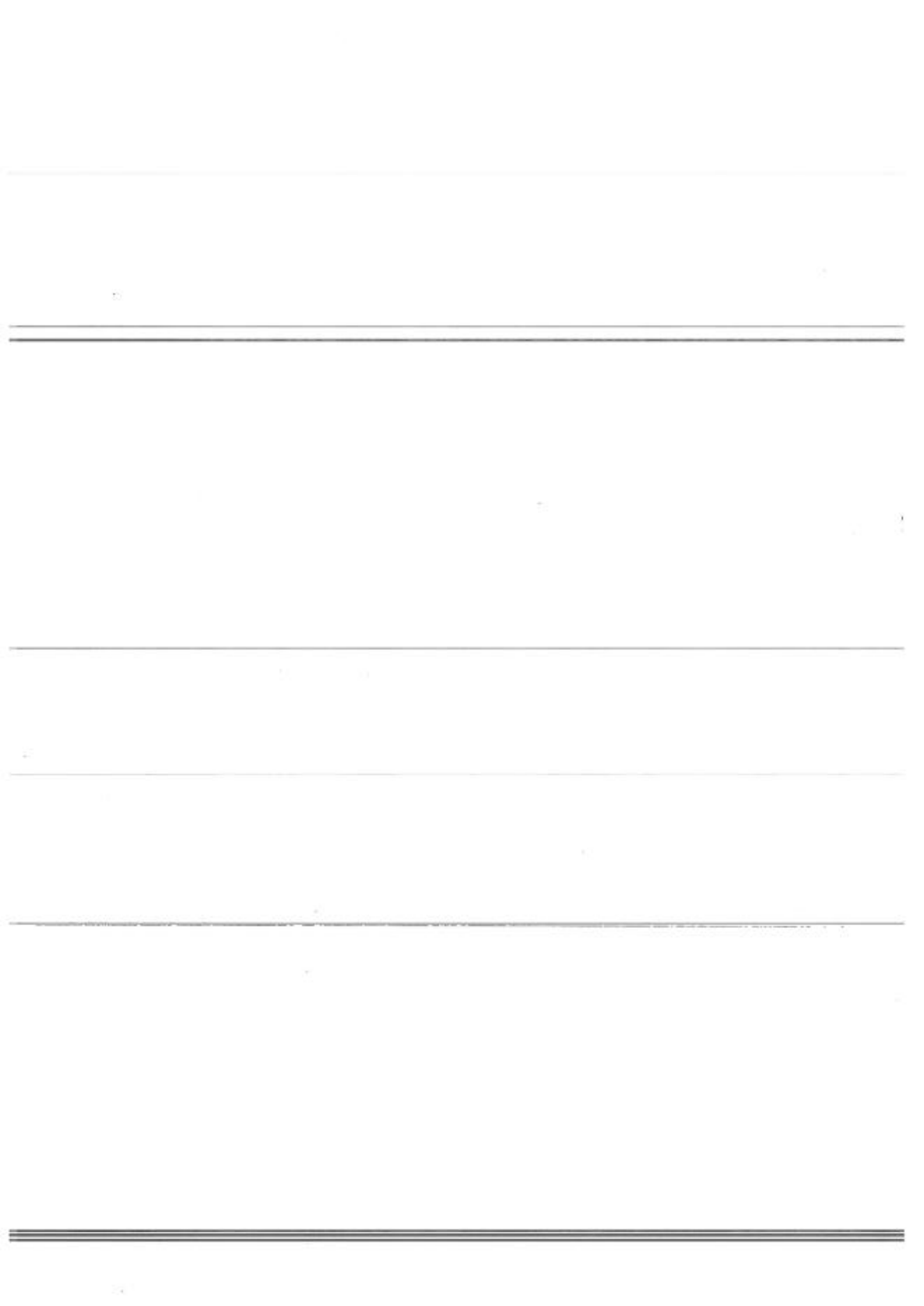
- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes





# **EXPENDITURE RECURRENT VOTE**

## **APPENDIX VIII (PG 27)**



**REASONS FOR UNDER-EXPENDITURE/UNDER COLLECTION OF AIA – RECURRENT VOTE**

**Head 0001**

**Item: 2110200: Basic Salaries-Temporary Employees Kshs.1,800,000.00**

Reason for Under-expenditure: Natural Attrition and retirement of staff within the financial year.

The under expenditure was due to inadequate exchequer funding/Budget cut.

**Item: 2210600: Rental of Produced Assets Kshs.10,936,215.00.** Under expenditure was due to inadequate exchequer funding/budget cut.

**Item:2211300. Other Operating Expenses Kshs.3,965,364.00**

The under expenditure was due to Inadequate exchequer funding /Budget cut.

**Item: 2220200: Routine Maintenance- Vehicles 1,000,048.00**

The under expenditure was due to Inadequate exchequer funding/budget cut.

**Item: 2710100: Government Pension and Retirement Benefit-Kshs.4,151,248.00**

Reason for Under-expenditure: Gratuity payments for some project staff had not matured by 30<sup>th</sup> June 2021.

**Item: 3510800: Receipts from the sale plant machinery and equipment - Kshs.2,000,000.00**

The Ministry was not able to raise anticipated A.I.A through sales of obsolete stores/equipment and machinery due to covid-19 pandemic.

**Head 0007**

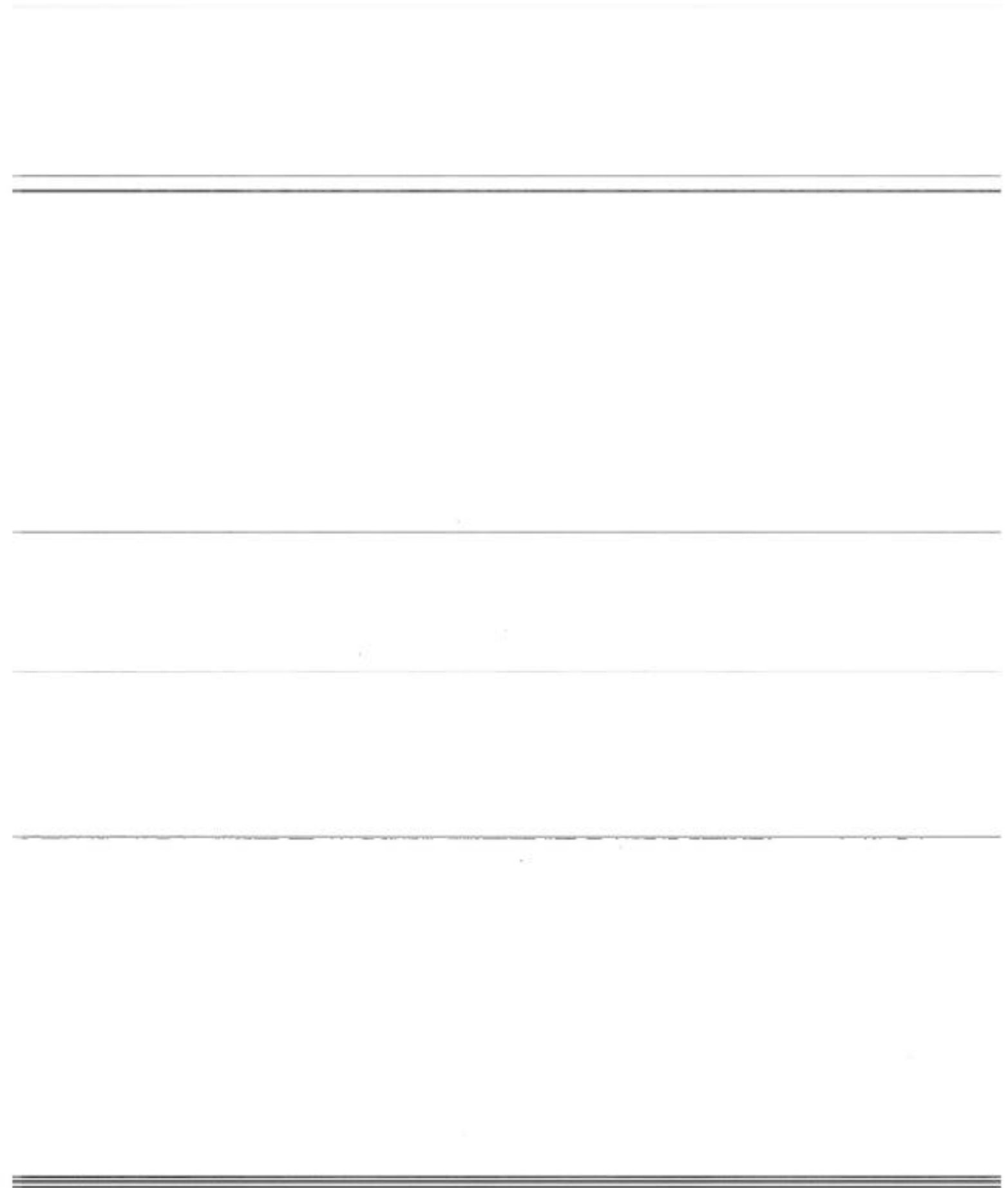
**Subhead 01**

**Item:2110100: Basic Salaries-Permanent Employees 10,942,342**

The Ministry had intended to employ new staff during the financial year which did not take place hence the under absorption.

**Item: 2211000: Specialized Materials and Supplies-Kshs.4,075,975/=**

Reason for Under-expenditure: Was due to lack of exchequer funding/Budget cut.



**Item-1420300: Administrative fees charges collected as A.I.A Kshs.3,400,000.00**

The Under collection of A.I.A is attributable to Covid-19. KMD did not offer training at the Institute of Meteorological Training and Research (IMTR) there were very few visits from schools, Universities and tertiary Institutions which raises A.I.A.

Reason for Under-expenditure: was due to lack of exchequer funding/Budget cut.

**Item:3510800: Receipt from sale of plant, Machinery and Equipment Kshs.1,750,000.00/=**

The under collection of A.I.A is attributable to Covid-19 KMD did not offer tracing at the Institute of Meteorological Training and Research (IMTR) there were very few visits from schools, Universities and tertiary Institutions which raises A.I.A.

There was reduced revenue from sale of data and weather products due to poor business performance as a result of Covid-19.

**Item: 2211300: Other Operating Expenses-Kshs.2,655,659.**

Reason for Under-expenditure: Was due to lack of exchequer funding/Budget cut

**Subhead 02**

**Item:2210700-Training expenses Kshs.1,762,000**

Under expenditure was due to intended trainings not taking place as a result of Covid-19

**Item: 2211000: Specialized materials and supplies Kshs.4,984,779.00**

Reason for Under-expenditure: Lack of exchequer funding led to the under-expenditure

**Item: 1410400: Rents on land, houses and Buildings Kshs.1,250,000.00**

A.I.A was not collected due to Covid-19.

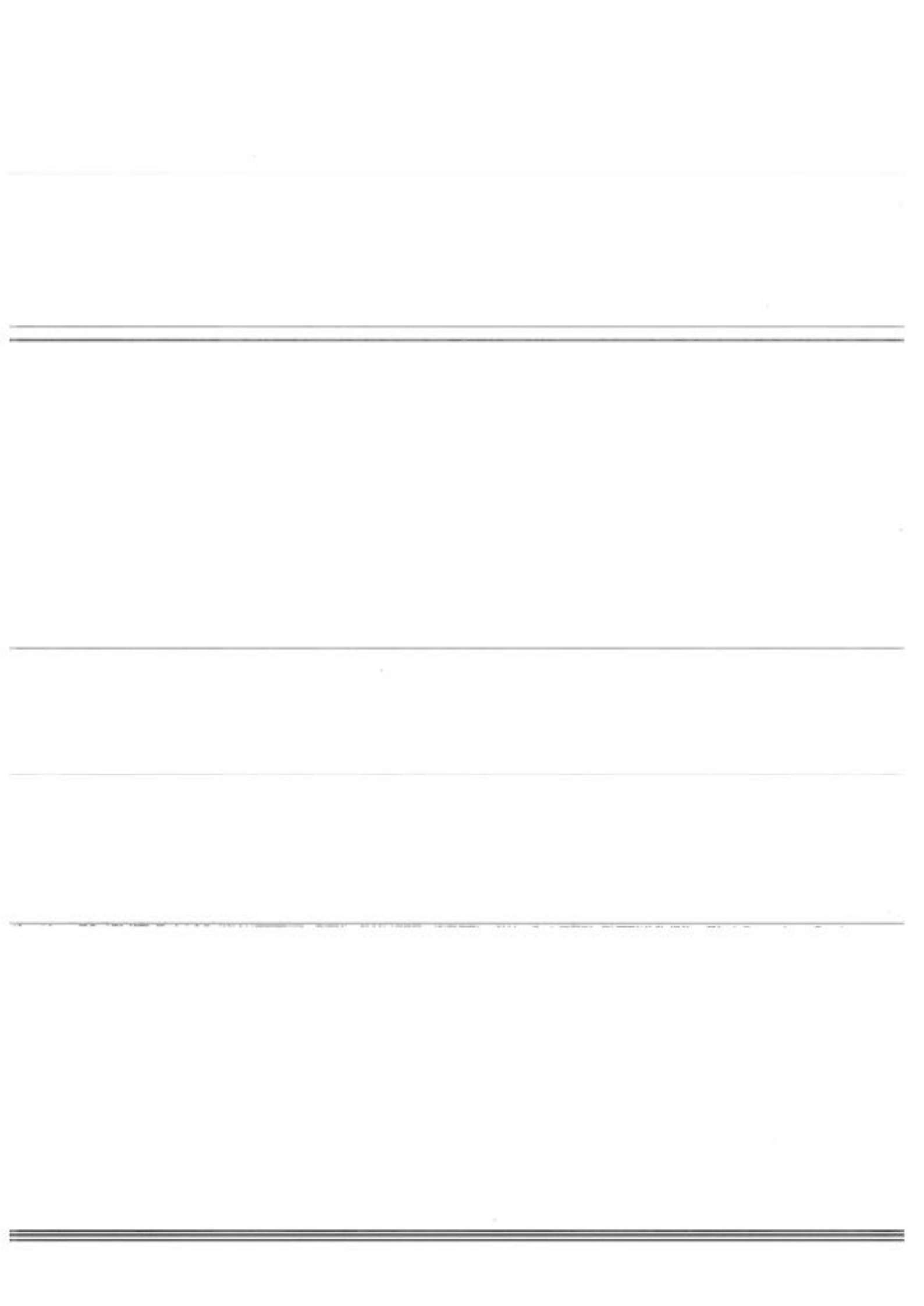
**Item: 1420500: Incidental sales by Non Market Establishment collected as A.I.A Kshs.5,022,000.00**

A.I.A was not collected due to Covid-19.

**Head 0011**

**Item: 2630100: Current Grants to Government Agencies and other level of Government Kshs.203,304,818.00**

Reason for Under-expenditure:



- d) Enforcement of stringent measures on livestock grazing in the forest to ensure that protection efforts are not compromised.
- b) Scaling down quarrying and soil mining due to their impacts on forest conservation.
- c) Declining revenues from recreation facilities due to the negative effects of Covid-19 pandemic.

**Item: 351 1000: receipt from sale of certified seeds and breeding of stock Kshs.201,304,818.00**

Reason for Under-collection:

- a) Enforcement of stringent measures on livestock grazing in the forest to ensure that protection efforts are not compromised.
- b) Scaling down quarrying and soil mining due to their impacts on forest conservation.
- c) Declining revenues from recreation facilities due to the negative effects of Covid-19 pandemic.

**Item"3520300: Receipts from sale of Inventories, stocks and commodities Kshs.2,000,000.00**

Reason for Under-collection:

- a) Enforcement of stringent measures on livestock grazing in the forest to ensure that protection efforts are not compromised.
- b) Scaling down quarrying and soil mining due to their impacts on forest conservation.
- c) Declining revenues from recreation facilities due to the negative effects of Covid-19 pandemic.

**Head 0013**

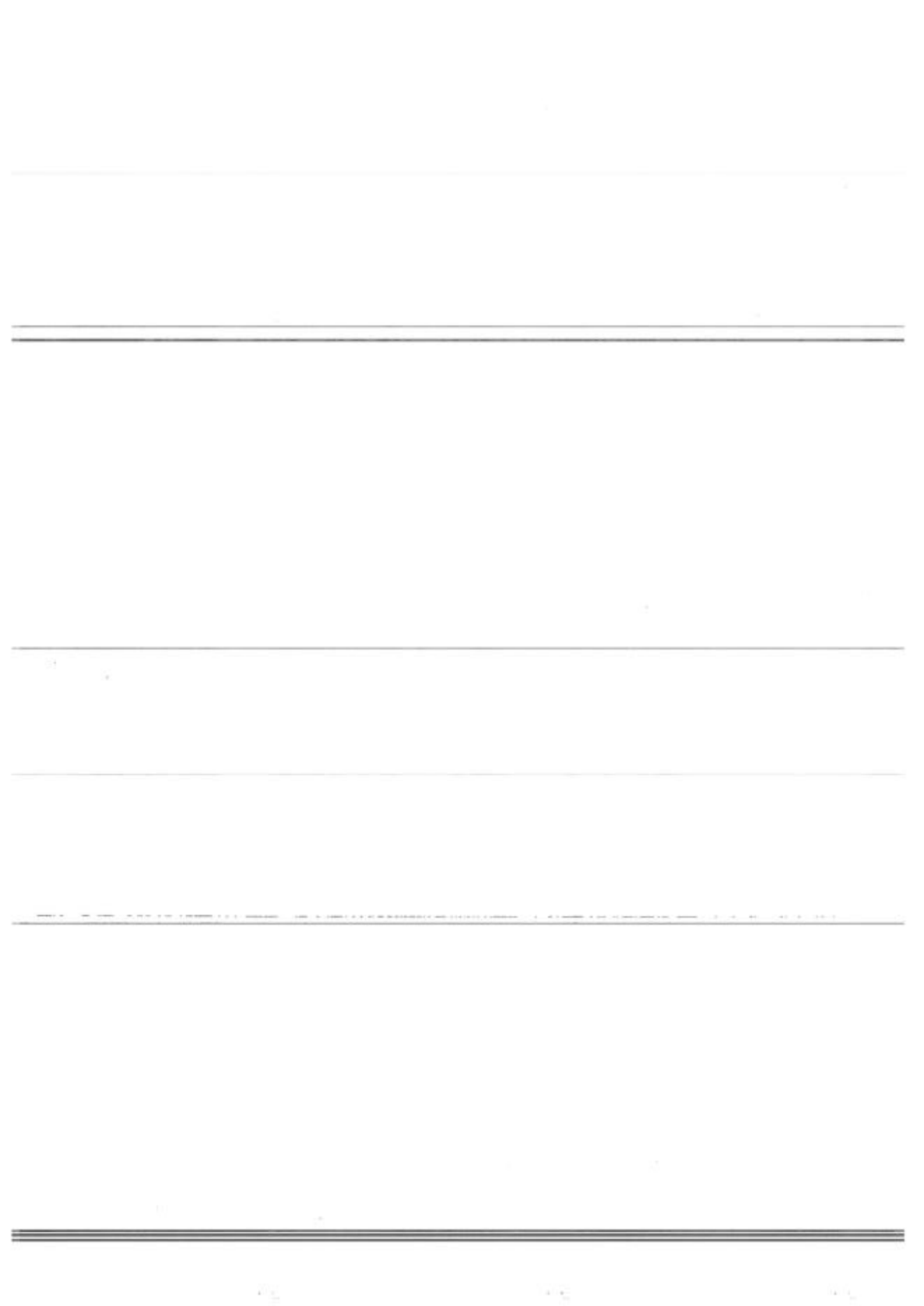
**Subhead 01**

**Item 2630100: Current Grants to Government Agencies and other levels of Government Kshs.36,000,001**

The Institute was not able to raise budget A.I.A due to Covid – 19 Pandemic.

**Item: 3520300: Receipts from sale of Inventories, stocks and other Commodities Kshs.36,000,000.**

The Institute was not able to raise budgeted A.I.A due to Covid-19 Pandemic.





VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21

Head	Sub-Head	ITEM SOURCE PROGRAMS - GEOGRAPHICAL	MILL AND DIALS	Financial Outcome	Headline Transfer	Supplementary Expenditure	Approved Estimate (2021)	Commitment Expenditure	Outstanding Commitments	Total Payable Commitments	Balance
0001	01			K\$	K\$	K\$	K\$	K\$	K\$	K\$	K\$
			Headquarters								
			Meet Staffs - Civil Service	126,883,733	0	-20,000,000	106,883,733	106,883,733	0	106,883,733	1,000
			Manual Labour - OTHERS	1,850,000	0	0	1,850,000	0	0	0	1,000,000
			House Allowance	66,482,181	0	-3,000,000	42,482,181	42,482,181	0	42,482,181	0
			Living Allowance	660,170	0	0	660,170	660,170	0	660,170	0
			Special Duty Allowance	360,000	0	0	360,000	360,000	0	360,000	0
			Transfer Allowance	280,300	0	0	280,300	280,300	0	280,300	0
			Responsibility Allowance	603,400	0	0	603,400	603,400	0	603,400	0
			Employment Allowance	810,500	0	0	810,500	810,500	0	810,500	1
			Transport Allowance	0,787,200	0	-1,300,000	6,487,200	6,487,200	0	6,487,200	0
			Extraordinary Allowance	1,350,300	0	-600,000	750,300	750,300	0	750,300	0
			Domestic Staff Allowance	182,200	0	0	182,200	182,200	0	182,200	0
			Leaves Allowance	720,000	0	0	720,000	720,000	0	720,000	1
			Medical Allowance	3,662,000	0	0	3,662,000	3,662,000	0	3,662,000	0
			Telephone, Taxi, Postable and other Phone Services	2,142,327	0	-973,300	1,169,027	1,169,027	0	1,169,027	1
			Leave Certificate	320,000	0	-180,000	140,000	140,000	0	140,000	0
			Course & Field Services	73,942	0	-18,800	55,142	55,142	0	55,142	0
			Travel Costs (airfare, bus, money, mileage allowances, etc.)	738,742	0	-180,000	558,742	558,742	11,250	547,492	1
			Accommodation - Domestic Travel	351,900	0	-20,000	231,900	231,900	0	231,900	200
			Daily Subsistence Allowance	316,440	0	-20,140	296,300	296,300	0	296,300	100
			Sturdy Items (e.g. report bag, book, etc.)	74,481	0	-18,000	56,481	56,481	0	56,481	100
			Travel Costs (airfare, bus, money, etc.)	780,800	0	-19,200	562,600	562,600	0	562,600	200
			Accommodation	517,580	0	-79,700	237,880	237,880	0	237,880	200
			Daily Subsistence Allowance	760,580	0	-200,000	460,580	460,580	0	460,580	7
			Publishing & Printing Services	380,000	0	-137,000	143,000	143,000	31	142,969	8
			Subscriptions to Newspapers, Magazines and Periodicals	200,000	0	-169,361	110,639	110,639	0	110,639	454
			Meals and Refreshment - Non-Residential	62,165	0	-41,900	20,265	20,265	100	19,165	7
			Travel Allowance	41,014,814	0	-40,000,000	810,814	76,184,814	6,010,350	75,174,464	5,250,885
			Book Allowance	246,015	0	-139,015	107,000	107,000	0	107,000	100
			Project Allowance	21,000	0	-18,000	3,000	0	0	0	5,000
			Acceleration Allowance	27,000	0	-21,004	6,000	0	0	0	1
			Tuition Fees Allowance	60,000	0	-2,100	27,900	27,900	0	27,900	100
			Catering Services (messhall, Administration, Club, Food and Drinks)	213,000	0	-31,000	182,000	182,000	0	182,000	100
			Board, Conferences, Conventions and Seminars	19,000	0	-31,000	0	0	0	0	0
			Purchase of Uniforms and Clothing - Staff	50,000	0	-17,000	33,000	33,000	0	33,000	0
			Purchase of Office	600,000	0	-317,000	283,000	283,000	202,617	70,383	50
			Purchase of Office Supplies (paper, pens, forms, serial office equipment etc.)	2,300,000	0	-894,000	1,406,000	1,382,000	1,382,000	1,382,000	0
			Supplies and Accessories for Computers and Printers	1,014,346	0	-193,000	1,198,346	1,198,346	17	1,181,329	100

VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY  
 Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21  
 TITLE AND DETAILS

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Title and Details	Prized Estimate		Reallocated Transfer		Supplementary Estimates		Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments		Total Payment Commitments		Balance
				Kes	Ken	Kes	Ken	Kes	Ken			Kes	Ken	Kes	Ken	
			2211105-00001001-1010019999-00000001	Servicy and Cleaning Materials, Supplies and Services	191,850	0	0	0	38,161	100,489	191,850	0	0	38,161	138,689	0
			2211101-00001001-1010019999-00000001	Revised Fuel and Lubricants for Transport	1,112,980	0	0	0	460,470	1,031,350	1,031,350	1,031,350	31,550	1,062,900	1,381,380	10
			2211305-00001001-1010019999-00000001	Contracted Guards and Cleaning Services	3,250,153	0	0	0	7,000,000	10,750,153	7,044,208	7,044,208	2,944,208	10,748,357	10,748,357	190
			2211306-00001001-1010019999-00000001	Membership Fees, Dues and Subscriptions to Professional and Trade Societies	324,352	0	0	0	0	324,352	324,352	324,352	0	324,352	324,352	2
			2211310-00001001-1010019999-00000001	Contracted Professional Services	40,000	0	0	0	30,000	10,000	10,000	10,000	0	10,000	10,000	0
			2211320-00001001-1010019999-00000001	Branding Materials	260,000	0	0	0	0	260,000	260,000	260,000	0	260,000	260,000	6
			2220101-00001001-1010019999-00000001	Maintenance Expenses - Motor Vehicles	1,002,000	0	0	0	500,000	1,382,000	1,382,000	1,382,000	39	1,381,961	1,381,961	9
			2220201-00001001-1010019999-00000001	Maintenance of Plant, Machinery and Equipment (including lifts)	176,000	0	0	0	50,915	226,915	226,915	226,915	4	226,915	226,915	1
			2220302-00001001-1010019999-00000001	Maintenance of Office Furniture and Equipment	371,250	0	0	0	42,891	374,359	374,359	374,359	2	376,352	376,352	7
			2220303-00001001-1010019999-00000001	Maintenance of Buildings and Stations - Non-Residential	450,000	0	0	0	18,505	431,495	431,495	431,495	3	431,375	431,375	100
			2220304-00001001-1010019999-00000001	Minor Alterations to Buildings and Civil Works	600,000	0	0	0	26,040	573,960	573,960	573,960	0	573,960	573,960	80
			2220310-00001001-1010019999-00000001	Maintenance of Computers, Software, and Networks	8,000	0	0	0	4,000	0	0	0	0	0	0	0
			2210102-00001001-1010019999-00000001	Gratuity - Civil Servants	0	0	0	0	16,400,000	16,400,000	16,400,000	16,400,000	0	16,400,000	16,400,000	4,151,248
			3111001-00001001-1010019999-00000001	Purchase of Office Furniture and Fixings	1,081,260	0	0	0	533,966	474,284	474,284	474,284	460,277	434,277	434,277	7
			3111002-00001001-1010019999-00000001	Purchase of other Office Equipment	503,127	0	0	0	160,127	323,000	323,000	323,000	0	323,000	323,000	16
			2211315-00001001-1010019999-00000001	Contracted Professional Services	1,000,000	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	0
			2220101-00001001-1010019999-00000001	Maintenance Expenses - Motor Vehicles	1,000,000	0	0	0	0	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	0
				<b>GR058 EXPENDITURE</b>	281,814,185	0	0	0	31,981,725	280,815,910	270,036,232	270,036,232	3,668,629	273,704,861	273,704,861	11,211,488
				<b>Total Appropriations in Aid</b>	2,300,000	0	0	0	0	2,300,000	2,300,000	2,300,000	0	2,300,000	2,300,000	0
				<b>Net Expenditure Sub Head 000191</b>	281,814,185	0	0	0	31,981,725	280,815,910	270,036,232	270,036,232	3,668,629	273,704,861	273,704,861	11,211,488
				<b>Aide Control Unit</b>	30,240	0	0	0	14,016	16,185	16,185	16,185	0	16,185	16,185	3
				Daily Subsistence Allowance	30,240	0	0	0	14,016	16,185	16,185	16,185	0	16,185	16,185	3
				Production and Printing of Training Materials	36,000	0	0	0	35,317	483	483	483	0	483	483	0
				Catering Services (reception), Accommodation, Gifts, Food and Drinks	26,775	0	0	0	6,875	16,100	16,100	16,100	-1,000	18,100	18,100	0
				Boards, Conferences, Conferences and Seminars	32,155	0	0	0	0	23,000	23,000	23,000	0	23,000	23,000	0
				Contracted Professional Services	46,860	0	0	0	34,595	11,865	11,865	11,865	0	11,865	11,865	0
				<b>GR058 EXPENDITURE</b>	171,738	0	0	0	102,807	68,633	68,633	68,633	-1,000	69,630	69,630	3
				<b>Net Expenditure Sub Head 000192</b>	171,738	0	0	0	102,807	68,633	68,633	68,633	-1,000	69,630	69,630	3
				<b>Information Communication Technology Unit</b>	80,556	0	0	0	354,544	42,916	42,916	42,916	0	42,916	42,916	0
				Internet Connections	80,556	0	0	0	354,544	42,916	42,916	42,916	0	42,916	42,916	0
				Renewal of Licenses and Contract Based Training Services	90,514	0	0	0	50,826	39,328	39,328	39,328	0	39,328	39,328	8
				Catering Services (reception), Accommodation, Gifts, Food and Drinks	26,775	0	0	0	6,775	20,000	20,000	20,000	0	20,000	20,000	0
				Boards, Conferences, Conferences and Seminars	57,834	0	0	0	15,154	42,880	42,880	42,880	0	42,880	42,880	0
				Supplies and Accessories for Computers and Printers	300,000	0	0	0	15,076	284,924	284,924	284,924	0	284,924	284,924	400
				Maintenance of Computers, Software, and Networks	506,250	0	0	0	0	506,250	506,250	506,250	0	506,250	506,250	2
				Maintenance of Communications Equipment	74,130	0	0	0	0	74,130	74,130	74,130	0	74,130	74,130	30
				<b>GR058 EXPENDITURE</b>	1,364,313	0	0	0	402,225	902,128	902,128	902,128	0	901,682	901,682	449
				<b>Net Expenditure Sub Head 000193</b>	1,364,313	0	0	0	402,225	902,128	902,128	902,128	0	901,682	901,682	449

VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from JUL-20 TO JUN-21  
TITLE AND DETAILS

Head	Sub Head	ITEM SOURCE/PROGRAMME- GEOGRAPHICAL	Recurrent Expenditure Head	Froms Estimate	Reduction/ Transfer	Supplementary Estimates	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payments	Balance
Head	Sub Head	ITEM SOURCE/PROGRAMME- GEOGRAPHICAL	Recurrent Expenditure Head	Froms Estimate	Reduction/ Transfer	Supplementary Estimates	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payments	Balance
0932	E1		Net Expenditure Head 000018 - - - - -	26,376,344	0	30,297,403	237,987,271	271,363,615	5,986,344	280,756,732	11,211,548
			Headquarters								
			Headquarters - Civil Service	26,850,738	0	0	25,907,738	26,866,316	0	25,989,218	822
			House Allowance	5,498,682	0	0	3,298,690	4,596,445	0	3,298,690	15
			Special Duty Allowance	399,000	0	0	300,000	300,000	0	300,000	0
			Transport Allowance	3,099,000	0	0	2,000,000	2,398,048	0	2,398,048	999
			Leave Allowance	79,000	0	0	70,000	79,000	0	70,000	0
			Temporary, Visit, Furlough and Medical Expense Services	603,895	0	-407,268	207,417	207,416	1	207,417	0
			Travel/Car (Petrol, Taxi, Airfare, mileage allowance, etc.)	78,214	0	-29,488	48,726	48,703	0	48,703	28
			Accommodation - Domestic Travel	221,206	0	-119,408	102,800	102,800	0	102,800	0
			Over-Subsistence Allowance	338,063	0	-128,069	210,994	210,993	0	210,993	1
			Salary Items (e.g. airport tax, bank, etc.)	18,669	0	-14,999	0	0	0	0	0
			Travel Allowance	45,072	0	-33,812	11,260	8,400	0	8,400	2,000
			Production and Printing of Training Materials	47,807	0	-34,637	13,170	8,007	0	8,007	2,070
			Travel Fee Allowance	80,280	0	-46,000	34,280	31,000	0	31,000	200
			Catering Services (Institutional, Accommodation, Office, Food and Drinks)	1,050,120	0	-966,862	883,218	683,207	4	683,204	34
			Bonus, Commissions, Gratification and Stipends	1,226,428	0	-270,420	956,008	955,760	0	955,760	50
			Cleaning Services (Janitors, porters, cleaners, general office equipment)	820,202	0	-428,820	419,002	419,000	0	419,000	0
			Gas and Office Supplies (Ink, paper, pens, forms, general office equipment)	204,490	0	-272,215	312,795	297,896	0	297,896	500
			Printing/Repro	160,718	0	-40,367	109,351	20,160	85,287	100,787	22
			Refined Fuels and Lubricants for Transport	251,290	0	0	251,290	263,862	0	245,862	5,800
			Purchase of Office Furniture and Fixings	380,000	0	-75,341	294,659	76,760	148,029	224,238	100
			Purchase of Other Office Equipment	280,000	0	-51,736	198,264	148,168	4	148,203	1
			GRAND EXPENDITURE	44,899,009	0	-2,168,337	42,691,202	42,412,574	294,290	42,288,989	14,322
			Net Expenditure Sub Head 000021 - - - - -	44,899,009	0	-2,168,337	42,691,202	42,412,574	294,290	42,288,989	14,322
			Net Expenditure Head 00000 - - - - -	44,899,009	0	-2,168,337	42,691,202	42,412,574	294,290	42,288,989	14,322
0933	E1		Headquarters								
			Headquarters - Civil Service	10,504,204	0	0	10,204,204	10,502,280	0	10,501,280	824
			House Allowance	4,077,640	0	0	4,077,640	4,077,640	0	4,077,640	0
			Special Duty Allowance	200,000	0	0	200,000	200,000	0	200,000	0
			Transport Allowance	1,200,000	0	0	1,200,000	1,200,000	0	1,200,000	0
			Leave Allowance	100,000	0	0	100,000	100,000	0	100,000	0
			Temporary, Visit, Furlough and Medical Expense Services	186,100	0	-138,100	48,000	48,000	0	48,000	0
			Travel/Car (Petrol, Taxi, Airfare, mileage allowance, etc.)	315,840	0	-122,000	193,840	193,835	0	193,835	10
			Accommodation - Domestic Travel	220,800	0	-48,000	140,775	140,775	0	140,775	0
			Over-Subsistence Allowance	380,220	0	-168,985	240,855	240,855	0	240,855	45
			Cleaning & Printing Services	142,512	0	-103,139	38,340	35,702	0	35,702	80
			Travel Allowance	12,000	0	-11,895	35	35	0	35	0
			House Allowance	5,491	0	-4,081	1,350	1,350	0	1,350	0

**VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY  
RECURRENT EXPENDITURE VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21**

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate		Supplementary Estimates		Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes					
		2210711-00001001-1010018899-00000001	Union Fees Allowance	25,206	-18,138	0	6,316	6,316	0	0	6,316	76
		2210712-00001001-1010018899-00000001	Travel Allowance	12,208	-9,196	0	3,052	3,052	0	0	3,052	52
		2210801-00001001-1010018899-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	327,025	-123,694	0	204,231	204,231	0	0	204,231	1
		2210902-00001001-1010018899-00000001	Boards, Committees, Conferences and Seminars	187,225	-72,238	0	114,987	114,987	0	0	114,987	7
		2211101-00001001-1010018899-00000001	General Office Supplies (paper, pencils, forms, small office equipment etc)	200,010	-82,010	0	150,000	150,000	0	0	150,000	100
		2211102-00001001-1010018899-00000001	Supplies and Accessories for Computers and Peripherals	102,000	-38,115	0	76,888	76,888	0	0	76,888	8
		2211103-00001001-1010018899-00000001	Printing and Cleaning Materials, Supplies and Services	80,000	-30,000	0	50,000	50,000	0	0	50,000	100
			<b>GROSS EXPENDITURE</b>	<b>18,232,933</b>	<b>-448,938</b>	<b>0</b>	<b>17,344,965</b>	<b>17,344,965</b>	<b>0</b>	<b>0</b>	<b>17,344,965</b>	<b>2,485</b>
			<b>Net Expenditure Sub Head 000301 - . . . . .</b>	<b>18,232,933</b>	<b>-448,938</b>	<b>0</b>	<b>17,344,965</b>	<b>17,344,965</b>	<b>0</b>	<b>0</b>	<b>17,344,965</b>	<b>2,485</b>
			<b>Net Expenditure Head 000300 - . . . . .</b>	<b>18,232,933</b>	<b>-448,938</b>	<b>0</b>	<b>17,344,965</b>	<b>17,344,965</b>	<b>0</b>	<b>0</b>	<b>17,344,965</b>	<b>2,485</b>
0004	01		<b>Headquarters</b>									
		2211011-00001001-1010009999-00000001	Basic Salaries - Civil Service	28,228,356	0	0	28,228,356	28,228,783	0	0	28,228,783	572
		22110201-00001001-1010009999-00000001	House Allowance	10,369,636	0	0	10,369,636	10,369,645	0	0	10,369,645	191
		22110300-00001001-1010009999-00000001	Special Duty Allowance	190,000	0	0	190,000	190,000	0	0	190,000	0
		22110310-00001001-1010009999-00000001	General Travel Allowance	800,000	0	0	800,000	798,960	0	0	798,960	20
		22110314-00001001-1010009999-00000001	Transport Allowance	3,000,000	0	0	3,000,000	3,000,000	0	0	3,000,000	0
		22110315-00001001-1010009999-00000001	Expatriate Allowance	760,000	0	0	760,000	760,000	0	0	760,000	0
		22110320-00001001-1010009999-00000001	Domestic Services Allowance	300,000	0	0	300,000	300,000	0	0	300,000	0
		22110321-00001001-1010009999-00000001	Leave Allowance	160,000	0	0	160,000	160,000	0	0	160,000	0
		22110322-00001001-1010009999-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	405,412	-379,212	0	123,100	123,100	100	100	123,100	0
		22110323-00001001-1010009999-00000001	Travel (Others, bus, railway, mileage allowances, etc.)	75,650	-20,025	0	49,500	49,500	0	0	49,500	75
		22110324-00001001-1010009999-00000001	Travel (Others - Domestic Travel)	151,200	-38,000	0	113,200	113,100	0	0	113,100	100
		22110325-00001001-1010009999-00000001	Daily Subsistence Allowance	151,200	-38,100	0	113,100	113,000	0	0	113,000	100
		22110401-00001001-1010009999-00000001	Travel (Goods (airfare, bus, railway, etc.))	135,000	-34,266	0	100,734	100,250	4	4	100,250	500
		22110402-00001001-1010009999-00000001	Accommodation	67,450	-17,300	0	50,200	50,200	0	0	50,200	200
		22110403-00001001-1010009999-00000001	Daily Subsistence Allowance	136,000	-34,500	0	100,500	100,500	0	0	100,500	200
		22110500-00001001-1010009999-00000001	Subscriptions to Newspapers, Magazines and Periodicals	112,206	-20,764	0	92,534	92,534	-100,000	-100,000	82,494	40
		22110501-00001001-1010009999-00000001	Travel Allowance	95,246	-43,925	0	21,311	21,311	0	0	21,311	1
		22110701-00001001-1010009999-00000001	Book Allowance	13,502	-10,120	0	3,375	3,375	0	0	3,375	91
		22110702-00001001-1010009999-00000001	Project Allowance	12,152	-4,114	0	3,038	3,038	0	0	3,038	5
		22110710-00001001-1010009999-00000001	Accommodation Allowance	17,023	-13,277	0	4,426	4,426	0	0	4,426	6
		22110711-00001001-1010009999-00000001	Travel Allowance	43,930	-25,318	0	19,669	19,669	0	0	19,669	80
		22110801-00001001-1010009999-00000001	Travel Allowance	24,054	-10,453	0	6,151	6,150	0	0	6,150	1
		22110802-00001001-1010009999-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	237,971	-60,978	0	147,996	147,996	1	1	147,996	64
		22110900-00001001-1010009999-00000001	Boards, Committees, Conferences and Seminars	438,550	-219,473	0	209,027	209,027	2	2	209,027	26
		22111000-00001001-1010009999-00000001	Education and Library Supplies	32,207	-14,166	0	38,001	38,001	1	1	37,801	200
		22111010-00001001-1010009999-00000001	Supplies for Broadcasting and Information Services	165,100	-10,988	0	98,600	98,600	2	2	94,600	200
		22111011-00001001-1010009999-00000001	Purchase/Production of Photographic and Audio-Visual Materials	51,100	-14,288	0	36,456	36,456	0	0	36,456	6

VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21

Head	Sub Head	ITEM SOURCE PROGRAMME	DEPARTMENTAL	Recurrent Expenditure	Period Estimate	Revolving Transfer	Supplementary Estimates	Approved Estimates (Net)	Carrying Expenditure	Outstanding Commitments	Total Payments	Balance
					Nil	Nil	Nil	166	Nil	Nil	Nil	Nil
					312,298	0	-139,637	232,299	231,777	639	232,413	46
					184,027	0	-47,168	139,899	110,136	28,503	138,639	200
					28,000	0	-20,640	0	0	0	0	0
					234,000	0	-46,621	132,919	14,000	51,206	125,299	74
					330,000	0	0	330,000	298,338	121,410	339,888	2
					190,000	0	-11,288	168,412	148,019	2	148,012	480
					47,600,016	0	-1,488,298	46,191,666	46,247,242	99,166	46,147,800	4,937
					47,600,216	0	-1,488,298	46,191,666	46,247,242	99,166	46,147,800	4,937
					Nil	0	0	Nil	Nil	0	Nil	0
					18,180,538	0	0	18,180,538	18,100,660	0	18,100,660	248
					6,082,205	0	0	6,082,205	6,082,200	0	6,082,200	0
					180,000	0	0	180,000	180,000	0	180,000	0
					4,840,298	0	0	4,840,298	4,840,600	0	4,840,600	0
					180,000	0	0	180,000	180,000	0	180,000	0
					680,000	0	-183,823	496,177	476,160	0	476,160	77
					450,000	0	0	450,000	450,000	0	450,000	0
					21,138	0	-161,911	140,337	140,234	0	140,234	43
					234,207	0	-46,816	149,225	140,296	0	140,296	26
					74,149	0	-20,162	45,987	45,985	0	45,985	2
					223,279	0	-132,134	91,246	81,245	0	81,245	0
					235,000	0	-46,000	189,000	188,200	0	188,200	200
					226,250	0	-40,038	146,612	145,619	0	145,619	2
					168,710	0	-44,238	124,742	124,700	0	124,700	42
					22,480	0	-16,888	16,600	16,000	0	16,000	0
					267,203	0	-227,727	166,516	97,100	0	96,000	576
					160,500	0	-181,022	97,518	97,100	0	97,100	200
					304,654	0	-145,241	218,813	218,619	-1	218,616	29
					400,000	0	-41,004	138,660	138,000	0	138,000	100
					23,975,534	0	-1,317,624	22,286,280	22,295,710	-23	22,295,687	1,693
					33,575,524	0	-1,317,624	32,268,186	32,296,719	-23	32,296,697	1,693
					12,000,000	0	0	12,000,000	12,000,000	0	12,000,000	0
					3,948,000	0	0	3,948,000	3,948,000	0	3,948,000	0
					1,484,000	0	0	1,484,000	1,601,662	0	1,601,662	0
					180,000	0	0	180,000	180,000	0	180,000	0
					74,167	0	-30,718	43,439	43,400	0	43,400	28
					148,508	0	-60,280	88,228	88,200	0	88,200	28
					118,981	0	-24,053	74,148	74,100	0	74,100	48

**RECURRENT EXPENDITURE VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21**

Head	Sub Head	ITEM-SOURCE PROGRAM- GEOGRAPHICAL	Printed Estimate	Reallocated/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Chromosome Expenditure	Outstanding Commitments	Total Payment Commitment	Balance			
			Min	Max	Min	Max	Min	Min	Max	Min			
6005	01	2210401-00001001-102019299-00000001	Travel Costs (airfare, bus, mileage, etc.)	132,336	0	-6,825	71,979	73,200	0	73,200	75		
		2210402-00001001-102019299-00000001	Accommodation	391,037	0	-5,778	126,259	126,259	0	126,259	126,259	0	
		2210405-00001001-102019299-00000001	Daily Subsistence Allowance	66,156	0	-27,283	38,867	38,867	0	38,867	38,867	0	
		2210405-00001001-102019299-00000001	Books, Computers, Copiers and Supplies	46,310,364	0	-20,310,364	27,000,000	27,000,000	1	27,000,000	27,000,000	267,000	
			<b>GROSS EXPENDITURE</b>	66,191,752	0	-26,620,671	46,571,681	46,571,681	1	46,571,681	46,571,681	267,293	
			<b>Net Expenditure Sub Head 004412</b>	66,191,752	0	-26,620,671	46,571,681	46,571,681	1	46,571,681	46,571,681	267,293	
			<b>Net Expenditure Head 004000</b>	147,660,150	0	-22,387,114	124,881,938	124,881,938	90,844	124,881,938	124,881,938	272,659	
			<b>Total Appropriations in Aid</b>	-60,000,000	0	-210,000,000	-200,000,000	-200,000,000	0	-200,000,000	-200,000,000	0	
			<b>Net Expenditure Sub Head 001001</b>	1,153,919,866	0	0	1,153,919,866	1,153,919,866	0	1,153,919,866	1,153,919,866	0	
			<b>Net Expenditure Head 001000</b>	1,153,919,866	0	0	1,153,919,866	1,153,919,866	0	1,153,919,866	1,153,919,866	0	
0308	01	Headquarters	136,500,000	0	0	136,500,000	136,500,000	0	136,500,000	136,500,000	0		
		Current Grants to Semi-Autonomous Government Agencies	134,500,000	0	0	134,500,000	134,500,000	0	134,500,000	134,500,000	0		
			<b>GROSS EXPENDITURE</b>	134,500,000	0	0	134,500,000	134,500,000	0	134,500,000	134,500,000	0	
			<b>Net Expenditure Sub Head 001001</b>	134,500,000	0	0	134,500,000	134,500,000	0	134,500,000	134,500,000	0	
			<b>Net Expenditure Head 001000</b>	134,500,000	0	0	134,500,000	134,500,000	0	134,500,000	134,500,000	0	
		0407	01	Headquarters	449,114,866	0	-70,000,000	379,114,866	379,114,866	0	379,114,866	379,114,866	16,042,342
				House Allowance	162,495,581	0	-21,000,000	141,495,581	141,495,581	0	141,495,581	141,495,581	452
				Acting Allowance	700,000	0	0	700,000	700,000	0	700,000	700,000	0
				Overseas Civil Service	45,200,000	0	-30,000,000	15,200,000	15,200,000	0	15,200,000	15,200,000	0
				Homehip Allowance	66,294,540	0	-3,000,000	63,294,540	63,294,540	0	63,294,540	63,294,540	1
Special Duty Allowance	1,600,000			0	0	1,600,000	1,600,000	0	1,600,000	1,600,000	0		
Transfer Allowance	2,000,000			0	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0		
Responsibility Allowance	10,000,000			0	0	10,000,000	10,000,000	0	10,000,000	10,000,000	0		
Transport Allowance	53,000,000			0	-5,000,000	48,000,000	48,000,000	0	48,000,000	48,000,000	0		
Entertainment Allowance	31,280,000			0	-5,000,000	26,280,000	26,280,000	0	26,280,000	26,280,000	0		
Security Allowance	70,114,861	0	-13,980,168	56,134,693	56,134,693	0	56,134,693	56,134,693	1				
Top-up House Allowance	4,200,000	0	0	4,200,000	4,200,000	0	4,200,000	4,200,000	0				
Leave Allowance	5,000,000	0	0	5,000,000	5,000,000	0	5,000,000	5,000,000	0				
	<b>Net Expenditure Sub Head 001001</b>	22,000,000	-10,000	-3,000,000	16,997,000	16,997,000	0	16,997,000	16,997,000	95			

VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21

Head Sub Item SOURCE PROGRAMME-  
GEOGRAPHICAL

Head	Sub	Item	SOURCE PROGRAMME- GEOGRAPHICAL	TRFLE AND DETAILS	Approved Estimate (M\$)	Actual Expenditure (M\$)	Outstanding Commitments (M\$)	Total Payment Commitments (M\$)	Balance (M\$)
		221002-0001001-1012019999-0000001		Water and Sewerage Charges	16,492,000	16,492,000	0	16,492,000	0
		221002-0001001-1012019999-0000001		Telephone, Fax, Facsimile and Mobile Phone Services	1,954,207	1,954,207	0	1,954,207	0
		221002-0001001-1012019999-0000001		Travel Expenditure	19,415	19,415	0	19,415	0
		221002-0001001-1012019999-0000001		Consumer & Postal Services	86,405	86,405	0	86,405	0
		221002-0001001-1012019999-0000001		Leased Communication Lines	1,502,448	1,502,448	0	1,502,448	0
		221002-0001001-1012019999-0000001		Travel Costs (airfare, bus, convey, mileage allowance, etc.)	220,346	220,346	0	220,346	0
		221002-0001001-1012019999-0000001		Accommodation - Domestic Travel	83,817	83,817	0	83,817	0
		221002-0001001-1012019999-0000001		Other Subsidies Allowance	145,951	145,951	0	145,951	0
		221002-0001001-1012019999-0000001		Travel Costs (airfare, bus, convey, etc.)	8,725	8,725	0	8,725	0
		221002-0001001-1012019999-0000001		Travel Costs (airfare, bus, convey, etc.)	38,344	38,344	0	38,344	0
		221002-0001001-1012019999-0000001		Accommodation	34,935	34,935	0	34,935	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	62,593	62,593	0	62,593	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	4,382	4,382	0	4,382	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	184,642	184,642	0	184,642	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	75,043	75,043	0	75,043	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	48,238	48,238	0	48,238	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	1,192,102	1,192,102	0	1,192,102	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	96,014	96,014	0	96,014	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	33,003	33,003	0	33,003	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	12,702	12,702	0	12,702	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	9,802	9,802	0	9,802	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	190,000	190,000	0	190,000	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	91,855	91,855	0	91,855	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	166,132	166,132	0	166,132	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	86,438	86,438	0	86,438	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	17,308	17,308	0	17,308	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	22,508	22,508	0	22,508	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	262,582	262,582	0	262,582	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	526,144	526,144	0	526,144	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	1,100,185	1,100,185	0	1,100,185	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	498,388	498,388	0	498,388	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	6,150,000	6,150,000	0	6,150,000	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	245,988	245,988	0	245,988	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	282,048	282,048	0	282,048	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	1,000,600	1,000,600	0	1,000,600	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	70,516	70,516	0	70,516	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	281,138	281,138	0	281,138	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	116,218	116,218	0	116,218	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	891,131	891,131	0	891,131	0
		221002-0001001-1012019999-0000001		Diary Subsidies Allowance	115,285	115,285	0	115,285	0

**VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY  
 Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21  
 TITLE AND DETAIL 3**

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Printed Estimate	Statutory Transfer	Supplementary Estimates	Approved Estimates (Net)	Capital Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
			Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		2211305-00001001-1012018999-00000001	5,300,000	-624,000	-2,360,000	6,855,999	5,340,944	1,455,376	8,094,318	82
		2211307-00001001-1012018999-00000001	245,040	0	0	245,040	245,036	0	245,035	4
		2211308-00001001-1012018999-00000001	19,081	0	0	19,081	110,000	0	110,000	61
		2211310-00001001-1012018999-00000001	298,175	0	-14,875	283,300	294,200	0	294,200	100
		2211311-00001001-1012018999-00000001	415,294	0	-180,721	234,573	354,710	0	254,370	3
		2220101-00001001-1012018999-00000001	620,000	0	0	620,000	619,899	0	619,899	1
		2220201-00001001-1012018999-00000001	228,264	0	0	228,844	228,840	0	228,840	44
		2220204-00001001-1012018999-00000001	260,224	0	0	260,224	120,220	130,000	260,220	4
		2220205-00001001-1012018999-00000001	285,223	0	0	285,223	200,160	0	200,160	82
		2220206-00001001-1012018999-00000001	285,108	0	0	285,108	200,092	0	200,092	14
		2220207-00001001-1012018999-00000001	315,232	0	0	315,232	130,300	0	130,300	7
		2220208-00001001-1012018999-00000001	317,370	0	0	317,370	231,300	0	231,300	70
		2220209-00001001-1012018999-00000001	116,842	0	0	116,842	198,000	0	178,840	2
		3110801-00001001-1012018999-00000001	542,851	0	-118,844	661,695	49,100	0	23,070	5
		3110802-00001001-1012018999-00000001	359,050	0	-115,700	474,750	49,100	0	215,600	2
		3111102-00001001-1012018999-00000001	125,103	0	-38,091	163,194	38,860	0	169,243	3
		3111201-00001001-1012018999-00000001	280,000	0	0	280,000	91,500	0	91,500	10
		3112001-00001001-1012018999-00000001	340,000	0	0	340,000	199,000	0	199,000	160
		3112002-00001001-1012018999-00000001	2,350,000	0	0	2,350,000	150,000	0	169,858	42
		3211015-00002001-1012018999-00000001	1,305,000	0	0	1,305,000	0	0	0	2,200,000
		3211025-00002001-1012018999-00000001	1,305,000	0	0	1,305,000	0	0	0	1,000,000
		3211334-00002001-1012018999-00000001	1,305,000	0	0	1,305,000	0	0	0	1,200,000
		3220101-00002001-1012018999-00000001	250,000	0	0	250,000	0	0	0	750,000
			665,842,415	-933,000	-167,418,774	797,526,641	79,471,564	2,560,637	797,432,191	81,094,458
		<b>GRAND TOTAL</b>								
			-1,200,000	0	0	-1,200,000	0	0	0	-1,200,000
			-2,350,000	0	0	-2,350,000	0	0	0	-2,350,000
			-80,000	0	0	-80,000	0	0	0	-80,000
			-300,000	0	0	-300,000	0	0	0	-300,000
			6,158,000	0	0	6,158,000	0	0	0	-450,922
		<b>Net Expenditure Sub Head 000101 - ...</b>	999,292,415	-905,680	-167,418,774	797,378,941	79,471,564	2,560,637	797,432,191	10,844,499
		WDO Regional Meteorological Training Centre	214,232	0	-151,737	62,495	63,095	0	63,095	9
		Telephone, Fax, Internet and Mobile Phone Services	50,978	0	-23,276	27,702	87,600	0	87,600	100
		Travel Costs (airfare, bus, railway, mileage allowances, etc.)	60,978	0	-23,276	37,702	87,600	0	87,600	100
		Accommodation - Domestic Travel	30,874	0	-22,874	8,000	87,600	0	87,600	100
		Daily Subsistence Allowance	40,864	0	-15,548	25,316	25,010	0	25,010	6
		Travel Costs (airfare, bus, railway, etc.)	40,233	0	-16,835	23,398	23,700	0	23,700	8
		Accommodation	38,355	0	-15,418	22,937	24,130	0	24,130	9
		Daily Subsistence Allowance	45,244	0	-15,181	30,063	25,060	0	25,060	1
		Survey Items (e.g. airport tax, visa, etc.)								



VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21  
TITLE AND DETAILS

Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOMORPHICAL	Proposed Estimate	Reductions Transfer	Supplementary Estimate	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
2210202-00001001-1012018666-00000001		Printing & Printing Services	14,748	0	-11,060	3,688	3,680	0	3,680	0
2210202-00001001-1012018666-00000001		Subscriptions to Newspapers, Magazines and Periodicals	6,328	0	-4,751	1,577	1,570	0	1,570	0
2210202-00001001-1012018666-00000001		Travel Allowance	150,000	0	-56,850	93,150	93,140	0	93,140	0
2210202-00001001-1012018666-00000001		Maintenance of Inland Fish and Contract Based Training Services	12,302	0	-2,297	3,075	3,075	0	3,075	0
2210202-00001001-1012018666-00000001		Field Training Allowance	14,702	0	-11,027	3,675	3,675	0	3,675	0
2210202-00001001-1012018666-00000001		Board Allowance	0	0	-4,726	1,575	1,575	0	1,575	0
2210202-00001001-1012018666-00000001		Tuition Free Allowance	150,000	0	-41,500	108,500	90,495	0	90,495	0
2210202-00001001-1012018666-00000001		Cleaning Services (wastewater, Accommodation, Office, Food and Drive	24,633	0	-13,228	11,405	11,407	0	11,407	0
2210202-00001001-1012018666-00000001		Board, Concessions, Concessions and Services	236,238	0	-68,126	168,114	169,072	0	169,072	0
2210202-00001001-1012018666-00000001		Laboratory Material, Supplies and Small Equipment	156,023	0	0	156,023	156,022	0	156,022	0
2210202-00001001-1012018666-00000001		Fertilizers, Insecticides and Pesticides	150,022	0	0	150,022	150,022	0	150,022	0
2210202-00001001-1012018666-00000001		Education and Library Supplies	1,208,241	0	0	1,208,241	1,208,138	0	1,208,138	0
2210202-00001001-1012018666-00000001		Food and Nutrition	7,489,287	0	-2,600,090	5,089,287	5,085,185	0	5,085,185	0
2210202-00001001-1012018666-00000001		Purchase of Uniforms and Clothing - Staff	385,000	0	-289,811	95,189	95,189	0	95,189	0
2210202-00001001-1012018666-00000001		Purchase of Bedding and Linen	755,000	0	-31,291	723,709	723,709	0	723,709	0
2210202-00001001-1012018666-00000001		General Office Supplies (papers, pencils, books, small office equipment and	110,018	0	-47,022	156,000	156,000	0	156,000	0
2210202-00001001-1012018666-00000001		Supplies and Accessories for Computers and Printers	180,000	0	-28,311	151,689	151,689	0	151,689	0
2210202-00001001-1012018666-00000001		Stationery and Printing Materials, Supplies and Services	70,011	0	-20,136	49,875	49,875	0	49,875	0
2210202-00001001-1012018666-00000001		Refined Fuels and Lubricants for Transport	167,236	0	-46,824	120,412	120,412	0	120,412	0
2210202-00001001-1012018666-00000001		Other Fuel, Food, transport, printing gas etc)	68,284	0	-12,560	55,724	55,724	0	55,724	0
2210202-00001001-1012018666-00000001		Contracted Professional Services	40,000	0	-26,138	13,862	13,862	0	13,862	0
2210202-00001001-1012018666-00000001		Contracted Technical Services	146,120	0	0	146,120	146,120	0	146,120	0
2210202-00001001-1012018666-00000001		Maintenance of Buildings and Stations - Non-Residential	78,877	0	0	78,877	78,877	0	78,877	0
2210202-00001001-1012018666-00000001		Minor Alterations to Buildings and Civil Works	114,077	0	0	114,077	114,077	0	114,077	0
2210202-00001001-1012018666-00000001		Maintenance of Computers, Software, and Network	100,572	0	0	100,572	100,572	0	100,572	0
2210202-00001001-1012018666-00000001		Maintenance of Computers, Software, and Network	350,000	0	-131,400	218,600	218,600	0	218,600	0
2210202-00001001-1012018666-00000001		Overhaul of Vehicles	194,000	0	-48,172	145,828	145,828	0	145,828	0
2210202-00001001-1012018666-00000001		Purchase of Household and Industrial Furniture and Fittings	162,917	0	-4,013	158,904	158,904	0	158,904	0
2210202-00001001-1012018666-00000001		Travel Allowance	1,202,234	0	0	1,202,234	1,202,234	0	1,202,234	0
2210202-00001001-1012018666-00000001		Education and Library Supplies	1,201,418	0	0	1,201,418	1,201,418	0	1,201,418	0
2210202-00001001-1012018666-00000001		Food and Nutrition	0	0	0	0	0	0	0	0
2210202-00001001-1012018666-00000001		Maintenance of Computers, Software, and Network	0	0	0	0	0	0	0	0
2210202-00001001-1012018666-00000001		GHOSAS EXPENDITURE	24,882,248	0	-2,400,277	21,481,971	14,001,079	887,799	16,593,878	6,285,514
1410402-00000001-1012018666-00000001		Rest of Government Buildings and Housing	-1,250,000	0	0	-1,250,000	0	0	-1,250,000	0
1430304-00000001-1012018666-00000001		Course Fees and Hostel Charges	-10,500,000	0	0	-10,500,000	-4,470,500	0	-4,470,500	-3,027,000
		Total Appropriations in all	-11,794,000	0	0	-11,794,000	-4,470,500	0	-4,470,500	4,272,000
		Net Expenditure (Vote Head 0000)	-13,112,500	0	-2,483,277	-10,629,223	-4,470,500	887,799	-4,470,500	-10,629,223
2210202-00001001-1012018666-00000001		Regional Meteorological Office	7,200,075	-7,200,000	0	0	0	0	0	0



**VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY**

**Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21**

**Head Head Head**

Head	Sub Head	ITEMS-SOURCE-PROGRAMME- GEOGRAPHICAL	Recurrent Expenditure	Forward Estimate	Revised Treasurer	Supplementary Estimates	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitment	Total Payment Commitment	Balance
			千元	千元	千元	千元	千元	千元	千元	千元	千元
	2210101-00001001-1012019888-47100001	Electricity	220,000	0	220,000	0	220,000	220,000	0	220,000	0
	2210101-00001001-1012019888-47100001	Electricity	380,000	0	380,000	0	380,000	380,000	0	380,000	0
	2210101-00001001-1012019888-47600001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-48100001	Electricity	240,000	0	240,000	0	240,000	240,000	0	240,000	0
	2210101-00001001-1012019888-48600001	Electricity	130,000	0	130,000	0	130,000	130,000	0	130,000	0
	2210101-00001001-1012019888-49100001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-49600001	Electricity	100,000	0	100,000	0	100,000	100,000	0	100,000	0
	2210101-00001001-1012019888-50100001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-50600001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-51100001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-51600001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-52100001	Electricity	130,000	0	130,000	0	130,000	130,000	0	130,000	0
	2210101-00001001-1012019888-52600001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-53100001	Electricity	140,000	0	140,000	0	140,000	140,000	0	140,000	0
	2210101-00001001-1012019888-53600001	Electricity	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210101-00001001-1012019888-54100001	Electricity	4,280,493	0	4,280,493	0	4,280,493	4,280,493	0	4,280,493	0
	2210102-00001001-1012019888-30100001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-30200001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-30300001	Water and Sewerage Charges	100,000	0	100,000	0	100,000	100,000	0	100,000	0
	2210102-00001001-1012019888-30400001	Water and Sewerage Charges	130,000	0	130,000	0	130,000	130,000	0	130,000	0
	2210102-00001001-1012019888-30500001	Water and Sewerage Charges	150,000	0	150,000	0	150,000	150,000	0	150,000	0
	2210102-00001001-1012019888-31000001	Water and Sewerage Charges	140,000	0	140,000	0	140,000	140,000	0	140,000	0
	2210102-00001001-1012019888-31500001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-32000001	Water and Sewerage Charges	160,000	0	160,000	0	160,000	160,000	0	160,000	0
	2210102-00001001-1012019888-32500001	Water and Sewerage Charges	100,000	0	100,000	0	100,000	100,000	0	100,000	0
	2210102-00001001-1012019888-33000001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-33500001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-34000001	Water and Sewerage Charges	80,000	0	80,000	0	80,000	80,000	0	80,000	0
	2210102-00001001-1012019888-34500001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-35000001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-35500001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-36000001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0
	2210102-00001001-1012019888-36500001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-37000001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-37500001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-38000001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-38500001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-39000001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-39500001	Water and Sewerage Charges	60,000	0	60,000	0	60,000	60,000	0	60,000	0
	2210102-00001001-1012019888-40000001	Water and Sewerage Charges	40,000	0	40,000	0	40,000	40,000	0	40,000	0

VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY  
 Recurrent Expenditure Vote Book Status Report - for the Period from Jul-20 to Jun-21

Head	Sub-Head	ITEM-SOURCE PROGRAMME- GEOGRAPHICAL	Printed Estimate	Revised Estimate	Supplementary Estimates	Appraised Estimates (Net)	Capitalise Expenditure	Cumulative Commitments	Total Payment Commitments	Balance
			Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-40100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-40600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-41100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-41100001		Water and Sewerage Charges	0	100,000	0	100,000	100,000	0	100,000	0
2210102-00001001-1012019599-41600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-42100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-42600001		Water and Sewerage Charges	0	80,000	0	80,000	80,000	0	80,000	0
2210102-00001001-1012019599-43100001		Water and Sewerage Charges	0	100,000	0	100,000	100,000	0	100,000	0
2210102-00001001-1012019599-43600001		Water and Sewerage Charges	0	30,000	0	30,000	30,000	0	30,000	0
2210102-00001001-1012019599-44100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-44600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-45100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-45600001		Water and Sewerage Charges	0	120,000	0	120,000	120,000	0	120,000	0
2210102-00001001-1012019599-46100001		Water and Sewerage Charges	0	180,000	0	180,000	180,000	0	180,000	0
2210102-00001001-1012019599-46600001		Water and Sewerage Charges	0	120,000	0	120,000	120,000	0	120,000	0
2210102-00001001-1012019599-47100001		Water and Sewerage Charges	0	180,000	0	180,000	180,000	0	180,000	0
2210102-00001001-1012019599-47600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-48100001		Water and Sewerage Charges	0	180,000	0	180,000	180,000	0	180,000	0
2210102-00001001-1012019599-48600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-49100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-49600001		Water and Sewerage Charges	0	49,000	0	49,000	49,000	0	49,000	0
2210102-00001001-1012019599-50100001		Water and Sewerage Charges	0	85,000	0	85,000	85,000	0	85,000	0
2210102-00001001-1012019599-50600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-51100001		Water and Sewerage Charges	0	120,000	0	120,000	120,000	0	120,000	0
2210102-00001001-1012019599-51600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-52100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-52600001		Water and Sewerage Charges	0	180,000	0	180,000	180,000	0	180,000	0
2210102-00001001-1012019599-53100001		Water and Sewerage Charges	0	180,000	0	180,000	180,000	0	180,000	0
2210102-00001001-1012019599-53600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-54100001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-54600001		Water and Sewerage Charges	0	40,000	0	40,000	40,000	0	40,000	0
2210102-00001001-1012019599-55100001		Water and Sewerage Charges	0	1,049,191	-1,049,191	-348,317	-348,317	0	-348,317	0
2210201-00001001-1012019599-30100001		Telephone, Fax, Facsimile and Mobile Phone Services	0	15,000	0	15,000	15,000	0	15,000	0
2210201-00001001-1012019599-30100001		Telephone, Fax, Facsimile and Mobile Phone Services	0	80,000	0	80,000	80,000	0	80,000	0
2210201-00001001-1012019599-31000001		Telephone, Fax, Facsimile and Mobile Phone Services	0	45,000	0	45,000	45,000	0	45,000	0
2210201-00001001-1012019599-31000001		Telephone, Fax, Facsimile and Mobile Phone Services	0	15,000	0	15,000	15,000	0	15,000	0
2210201-00001001-1012019599-32000001		Telephone, Fax, Facsimile and Mobile Phone Services	0	15,000	0	15,000	15,000	0	15,000	0
2210201-00001001-1012019599-33000001		Telephone, Fax, Facsimile and Mobile Phone Services	0	15,000	0	15,000	15,000	0	15,000	0
2210201-00001001-1012019599-34000001		Telephone, Fax, Facsimile and Mobile Phone Services	0	30,000	0	30,000	30,000	0	30,000	0
2210201-00001001-1012019599-34000001		Telephone, Fax, Facsimile and Mobile Phone Services	0	15,000	0	15,000	15,000	0	15,000	0
2210201-00001001-1012019599-34600001		Telephone, Fax, Facsimile and Mobile Phone Services	0	15,000	0	15,000	15,000	0	15,000	0



VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from JUL-20 TO JUN-21

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Title and Details	Printed Estimate		Reserve/Transfer		Supplementary Estimate		Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes					
		2210203-00001001-1012019999-39920201	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-39930001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-40100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-40300001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-40500001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-42800001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-43100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-45100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-45300001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-45400001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-45100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-47100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-48100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-24600001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-51100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-52100001	Courier & Postal Services	0	7,000	0	7,000	0	7,000	7,000	7,000	0	7,000	0
		2210203-00001001-1012019999-52800001	Courier & Postal Services	201,000	-120,000	0	-181,000	0	-88,530	-88,530	-88,530	0	-88,530	0
		2210203-00001001-1012019999-20000001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-35100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-31100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	12,000	0	12,000	0	12,000	12,000	12,000	0	12,000	0
		2210203-00001001-1012019999-31600001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	12,000	0	12,000	0	12,000	12,000	12,000	0	12,000	0
		2210203-00001001-1012019999-32100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-32400001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-33100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	10,000	0	10,000	0	10,000	10,000	10,000	0	10,000	0
		2210203-00001001-1012019999-33400001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	10,000	0	10,000	0	10,000	10,000	10,000	0	10,000	0
		2210203-00001001-1012019999-34000001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	12,000	0	12,000	0	12,000	12,000	12,000	0	12,000	0
		2210203-00001001-1012019999-35100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	12,000	0	12,000	0	12,000	12,000	12,000	0	12,000	0
		2210203-00001001-1012019999-35600001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-36100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-36400001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-41100001	Travel Costs (airfare, bus, railway, mileage allowances, etc.)	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-33000001	Accommodation - Domestic Travel	201,000	-120,000	0	-81,000	0	-81,000	-81,000	-81,000	0	-81,000	0
		2210203-00001001-1012019999-37100001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-37600001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-38900001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-39100001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-39300001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-40100001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-40900001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0
		2210203-00001001-1012019999-41100001	Accommodation - Domestic Travel	0	6,000	0	6,000	0	6,000	6,000	6,000	0	6,000	0











VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21

Head	Sub Head	ITEM SOURCE PROGRAM- GEOGRAPHICAL	TITLE AND DETAILS		Parol Estimate	Realized Transfer	Supplementary Estimate	Approved Balance (M)	Cumulative Expenditure	Outstanding Commitments	Total Reported Commitments	Balance
			Head	Sub Head								
		2211305-00001001-1012019999-3110001	Contract Guards and Cleaning Services	0	150,000	0	150,000	100,000	0	150,000	0	
		2211305-00001001-1012019999-3160001	Contracted Guards and Cleaning Services	0	150,000	0	150,000	100,000	0	150,000	0	
		2211305-00001001-1012019999-3110010	Contracted Guards and Cleaning Services	0	480,000	0	480,000	460,000	0	480,000	0	
		2211305-00001001-1012019999-3110001	Contracted Guards and Cleaning Services	0	240,000	0	240,000	240,000	0	240,000	0	
		2211305-00001001-1012019999-3090001	Contracted Guards and Cleaning Services	0	600,000	0	600,000	590,000	0	600,000	0	
		2211305-00001001-1012019999-3090010	Contracted Guards and Cleaning Services	0	600,000	0	600,000	600,000	0	600,000	0	
		2211305-00001001-1012019999-3090001	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-3090010	Contracted Guards and Cleaning Services	0	460,000	0	460,000	460,000	0	460,000	0	
		2211305-00001001-1012019999-3170001	Contracted Guards and Cleaning Services	0	440,000	0	440,000	440,000	0	440,000	0	
		2211305-00001001-1012019999-3170001	Contracted Guards and Cleaning Services	0	440,000	0	440,000	440,000	0	440,000	0	
		2211305-00001001-1012019999-3170010	Contracted Guards and Cleaning Services	0	240,000	0	240,000	240,000	0	240,000	0	
		2211305-00001001-1012019999-3170001	Contracted Guards and Cleaning Services	0	240,000	0	240,000	240,000	0	240,000	0	
		2211305-00001001-1012019999-3170010	Contracted Guards and Cleaning Services	0	180,000	0	180,000	180,000	0	180,000	0	
		2211305-00001001-1012019999-3170001	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-3170010	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-4090001	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-4090010	Contracted Guards and Cleaning Services	0	800,000	0	800,000	800,000	0	800,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	350,000	0	350,000	350,000	0	350,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	120,000	0	120,000	120,000	0	120,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	120,000	0	120,000	120,000	0	120,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	40,000	0	40,000	40,000	0	40,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	400,000	0	400,000	400,000	0	400,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	300,000	0	300,000	300,000	0	300,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	600,000	0	600,000	600,000	0	600,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	120,000	0	120,000	120,000	0	120,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	180,000	0	180,000	180,000	0	180,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	710,000	0	710,000	710,000	0	710,000	0	
		2211305-00001001-1012019999-4110001	Contracted Guards and Cleaning Services	0	380,000	0	380,000	380,000	0	380,000	0	
		2211305-00001001-1012019999-4110010	Contracted Guards and Cleaning Services	0	41,000	0	41,000	41,000	0	41,000	0	
		2220101-00001001-1012019999-3010001	Maintenance Expenses - Motor Vehicles	0	240,000	0	240,000	240,000	0	240,000	0	
		2220101-00001001-1012019999-3010010	Maintenance Expenses - Motor Vehicles	0	80,000	0	80,000	80,000	0	80,000	0	
		2220101-00001001-1012019999-3010001	Maintenance Expenses - Motor Vehicles	0	40,000	0	40,000	40,000	0	40,000	0	
		2220101-00001001-1012019999-3010010	Maintenance Expenses - Motor Vehicles	0	40,000	0	40,000	40,000	0	40,000	0	
		2220101-00001001-1012019999-3010001	Maintenance Expenses - Motor Vehicles	0	80,000	0	80,000	80,000	0	80,000	0	
		2220101-00001001-1012019999-3010010	Maintenance Expenses - Motor Vehicles	0	40,000	0	40,000	40,000	0	40,000	0	
		2220201-00001001-1012019999-3010001	Maintenance of Plant, Machinery and Equipment (including fuel)	0	144,222	0	144,222	144,222	0	144,222	0	
		2220201-00001001-1012019999-3010010	Maintenance of Plant, Machinery and Equipment (including fuel)	0	30,000	0	30,000	30,000	0	30,000	0	
		2220201-00001001-1012019999-3010001	Maintenance of Plant, Machinery and Equipment (including fuel)	0	0	0	0	0	0	0	0	
		2220201-00001001-1012019999-3010010	Maintenance of Plant, Machinery and Equipment (including fuel)	0	30,000	0	30,000	30,000	0	30,000	0	

**VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY**  
**RECURRENT EXPENDITURE VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21**

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Printed Estimate	Reallocated Transfer	Supplementary Estimates	Approved Estimates (Net)	Current Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
			Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		Maintenance of Plant, Machinery and Equipment (including I&S)	0	0	0	20,000	20,000	0	20,000	0
		Maintenance of Plant, Machinery and Equipment (including I&S)	0	0	0	60,000	60,000	0	60,000	0
		Maintenance of Buildings - Residential	26,438	-263,000	0	438	0	0	438	0
		Maintenance of Buildings and Stations - Non-Residential	276,811	0	0	253,000	253,000	0	253,000	0
		Maintenance of Buildings and Stations - Non-Residential	0	0	0	276,000	276,000	0	276,000	0
		Maintenance of Civil Works	37,147	-317,000	0	147	0	0	147	0
		Maintenance of Civil Works	0	0	0	317,000	317,000	0	317,000	0
		Maintenance of Roads, Ports and Jetties	50,407	-50,000	0	407	0	0	407	0
		Maintenance of Roads, Ports and Jetties	0	0	0	50,000	50,000	0	50,000	0
		Maintenance of Computers, Software, and Networks	90,014	-90,000	0	14	0	0	14	0
		Maintenance of Computers, Software, and Networks	0	0	0	20,000	20,000	0	20,000	0
		Maintenance of Computers, Software, and Networks	0	0	0	10,000	10,000	0	10,000	0
		Maintenance of Computers, Software, and Networks	0	0	0	10,000	10,000	0	10,000	0
		Maintenance of Computers, Software, and Networks	0	0	0	40,000	40,000	0	40,000	0
		Maintenance of Computers, Software, and Networks	0	0	0	10,000	10,000	0	10,000	0
		Maintenance of Computers, Software, and Networks	44,631,000	900,000	-3,877,000	42,861,372	2,861,372	0	42,861,372	13,748
		Net Expenditure Sub Head 000703 .....	44,631,000	900,000	-3,877,000	42,861,372	2,861,372	0	42,861,372	13,748
		Net Expenditure Head 000700 .....	1,614,438,333	0	-103,487,000	862,847,745	610,462,864	3,663,366	834,006,232	10,841,573
0008	01	National Environmental Trust Fund (Self Fund)	141,000,000	0	0	141,000,000	141,000,000	0	141,000,000	0
		Current Grants to Non-Subsidiary Government Agencies	141,000,000	0	0	141,000,000	141,000,000	0	141,000,000	0
		Net Expenditure Sub Head 000901 .....	141,000,000	0	0	141,000,000	141,000,000	0	141,000,000	0
		Net Expenditure Head 000900 .....	141,000,000	0	0	141,000,000	141,000,000	0	141,000,000	0
0010	01	Conservation Department - Headquarters	22,258,405	0	0	22,258,405	2,258,386	0	22,258,386	0
		Basic Salaries Civil Service	4,318,000	0	0	4,318,000	4,318,077	0	4,318,077	0
		House Allowance	80,000	0	0	80,000	80,000	0	80,000	0
		Entertainment Allowance	1,218,000	0	0	1,218,000	1,218,384	0	1,218,384	0
		Travel Allowance	700,000	0	0	700,000	700,000	0	700,000	0
		Domestic Servant Allowance	200,000	0	0	200,000	200,000	0	200,000	0
		Leave Allowance	90,000	0	0	90,000	90,000	0	90,000	0
		Telephone, Tele, Facsimile and Mobile Phone Services	206,202	0	-221,202	73,000	73,000	0	73,000	0
		Courier & Post Services	12,445	0	-10,262	2,183	2,183	0	2,183	0
		Travel Costs (airfare, bus, railway, mileage allowances, etc.)	250,500	0	-97,131	153,369	153,369	0	153,369	0
		Daily Subsistence Allowance	210,162	0	-79,002	131,160	131,160	0	131,160	0
		Survey Items (e.g. airport tax, hotel, etc.)	210,072	0	-78,604	131,468	131,468	0	131,468	0
		Travel Costs (airfare, bus, railway, etc.)	130,140	0	-51,480	81,660	81,660	0	81,660	0

VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21  
TITLE AND DETAILS

Head	Sub Head	ITEM SOURCE PROGRAMME- GEOGRAPHICAL	Project Comments	Reallocated Transfer	Supplementary Expenditure	Agreement Estimate (Mill)	Carried Forward Expenditure	Outstanding Commitments	Total Payable Commitments	Balance
221004	00001001-1018019999-00000001	0018019999-00000001	Chief Postmaster's Account	Nil	182,373	0	0	0	182,373	0
221004	00001001-1018019999-00000001	0018019999-00000001	Salary (incl. super, etc.)	0	15,720	0	0	0	15,720	0
221004	00001001-1018019999-00000001	0018019999-00000001	Printing & Printing Services	0	251,412	0	0	0	251,412	0
221004	00001001-1018019999-00000001	0018019999-00000001	Tuition Fees Allowance	0	176,000	0	0	0	176,000	0
221004	00001001-1018019999-00000001	0018019999-00000001	Carrying Charges (excludes) Accommodation, Oil, Fuel and Drive	0	420,000	0	0	0	420,000	0
221004	00001001-1018019999-00000001	0018019999-00000001	Board, Commissions, Contingents and Salaries	0	400,000	0	0	0	400,000	0
221105	00001001-1018019999-00000001	0018019999-00000001	General Office Supplies (paper, pens, forms, visit office equipment)	0	100,000	0	0	0	100,000	0
221105	00001001-1018019999-00000001	0018019999-00000001	Expenses and Accruals for Computers and Peripherals	0	500,000	0	0	0	500,000	0
221105	00001001-1018019999-00000001	0018019999-00000001	Expenses and Accruals for Transport	0	240,000	0	0	0	240,000	0
GRANDS EXPENDITURE					33,226,456	0	0	0	33,226,456	0
Net Expenditure Head 0011001					33,226,456	0	0	0	33,226,456	0
GRANDS EXPENDITURE					33,226,456	0	0	0	33,226,456	0
Net Expenditure Head 0011001					33,226,456	0	0	0	33,226,456	0
8811	01	00001001-1018019999-00000001	Health Record Services - Headquarters	0	4,220,000,000	0	0	0	4,220,000,000	0
2030101	00001001-1018019999-00000001	0018019999-00000001	Current Grants to Semi-Autonomous Government Agencies	0	876,000,000	0	0	0	876,000,000	0
2030101	00001001-1018019999-00000001	0018019999-00000001	Current Grants to Semi-Autonomous Government Agencies	0	5,000,000,000	0	0	0	5,000,000,000	0
GRANDS EXPENDITURE					5,876,000,000	0	0	0	5,876,000,000	0
Net Expenditure Sub Head 0011001					5,876,000,000	0	0	0	5,876,000,000	0
3820303	00001001-1018019999-00000001	0018019999-00000001	Receipt from the Sale of Coloured Assets (Piglets and Cows)	0	-2,000,000	0	0	0	-2,000,000	0
GRANDS EXPENDITURE					-2,000,000	0	0	0	-2,000,000	0
Total Appropriations in Aid					-2,000,000	0	0	0	-2,000,000	0
Net Expenditure Sub Head 0011001					-2,000,000	0	0	0	-2,000,000	0
Net Expenditure Head 0011001					4,224,000,000	0	0	0	4,224,000,000	0
0012	01	00001001-1018019999-00000001	Kangra Water Forays Agency - Headquarters	0	497,700,000	0	0	0	497,700,000	0
2020101	00001001-1018019999-00000001	0018019999-00000001	Current Grants to Semi-Autonomous Government Agencies	0	497,700,000	0	0	0	497,700,000	0
GRANDS EXPENDITURE					497,700,000	0	0	0	497,700,000	0
Net Expenditure Sub Head 0011001					497,700,000	0	0	0	497,700,000	0
Net Expenditure Head 0011001					497,700,000	0	0	0	497,700,000	0
0013	01	00001001-1018019999-00000001	Kanya Research Institute - Headquarters	0	1,450,580,987	0	0	0	1,450,580,987	0
2020101	00001001-1018019999-00000001	0018019999-00000001	Current Grants to Semi-Autonomous Government Agencies	0	36,000,000	0	0	0	36,000,000	0
2020101	00001001-1018019999-00000001	0018019999-00000001	Current Grants to Semi-Autonomous Government Agencies	0	1,414,580,987	0	0	0	1,414,580,987	0
GRANDS EXPENDITURE					1,450,580,987	0	0	0	1,450,580,987	0
Total Appropriations in Aid					1,450,580,987	0	0	0	1,450,580,987	0
Net Expenditure Sub Head 0011001					1,450,580,987	0	0	0	1,450,580,987	0

**VOTE R1108 MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21**  
**TITLE AND DETAILS**

Head	Sub-Head	ITEM SOURCE PROGRAMME- GEOGRAPHICAL	Net Expenditure Head 001300 - - - - -	Printed Estimates		Non-Voluntary Transfer		Supplementary Estimates		Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Km	Kcs	Km	Kcs	Km	Kcs					
8216	81			1,450,283,507	0	0	0	0	1,450,283,507	1,450,283,507	0	1,450,283,507	0	
		Directorate of Resource Survey & Remote Sensing - HD												
		Basic Salaries, Civil Service		34,292,860	0	0	0	-28,652,160	5,640,700	5,640,700	0	0	9,550,720	0
		House Allowance		18,226,000	0	0	0	-12,824,200	5,401,800	5,401,800	0	0	4,231,500	0
		Transport Allowance		6,991,000	0	0	0	-3,753,000	3,238,000	3,238,000	0	0	1,251,500	0
		Entertainment Allowance		15,000,000	0	0	0	-11,250,000	3,750,000	3,750,000	0	0	3,750,000	0
		Leave Allowance		4,219,000	0	0	0	-3,492,000	727,000	727,000	0	0	1,164,000	0
		Electricity		2,000,000	0	0	0	-1,500,000	500,000	500,000	0	0	500,000	0
		Water and Sewerage Charges		825,000	0	0	0	-600,000	225,000	225,000	0	0	200,000	0
		Gas expenses		31,000	0	0	0	-17,316	13,684	13,684	0	0	5,368	0
		Telephone, Telex, Facsimile and Mobile Phone Services		160,000	0	0	0	-75,000	85,000	85,000	0	0	35,000	0
		Internet Connectivity		2,500	0	0	0	-6,375	3,875	3,875	0	0	3,125	0
		Leased Communication Lines		2,900	0	0	0	-1,475	1,425	1,425	0	0	625	0
		Travel Costs (airfares, bus, railway, mileage allowances, etc.)		140,000	0	0	0	-112,200	27,800	27,800	0	0	37,500	0
		Accommodation - Domestic Travel		100,000	0	0	0	-112,200	17,800	17,800	0	0	37,500	0
		Daily Subsistence Allowance		250,000	0	0	0	-187,000	63,000	63,000	0	0	62,000	0
		Survey items (e.g. airport tax, fees, etc.)		150,000	0	0	0	-112,000	38,000	38,000	0	0	37,000	0
		Field Allowance		37,500	0	0	0	-28,125	9,375	9,375	0	0	9,375	0
		Daily Subsistence Allowance		37,500	0	0	0	-28,125	9,375	9,375	0	0	9,375	0
		Publishing & Printing Services		10,000	0	0	0	-82,000	72,000	72,000	0	0	27,500	0
		Subscriptions to Newspapers, Magazines and Periodicals		160,000	0	0	0	-70,000	90,000	90,000	0	0	25,000	0
		Fuel Allowance		45,000	0	0	0	-30,000	15,000	15,000	0	0	12,500	0
		Accommodation Allowance		40,000	0	0	0	-30,000	10,000	10,000	0	0	10,000	0
		Fallen Fees Allowance		60,000	0	0	0	-40,000	20,000	20,000	0	0	20,000	0
		Cleaning Services (janitors), Accommodation, Gifts, Fuel and Taxes		13,327,000	0	0	0	-9,865,225	3,461,775	3,461,775	0	0	3,811,750	0
		Alcohol, Restaurant and Other Transport Equipment Insurance		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Pesticides, Insecticides and Solvents		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Purchase of Workshop Tools, Spares and Small Equipment		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Purchase of Library Supplies		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Purchase of Uniforms and Clothing - Staff		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Purchase of Photographic and Audio-Visual Materials		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		General Office Supplies (pens, pencils, forms, small office equipment etc.)		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Supplies and Accessories for Computers and Printers		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Sanitary and Cleaning Materials, Stationery and Services		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Refuel Fees and Subsidies for Transport		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Refuel Fees and Lubricants - Other		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0
		Maintenance Expenses - Motor Vehicles		100,000	0	0	0	-75,000	25,000	25,000	0	0	25,000	0



# EXPENDITURE DEVELOPMENT VOTE

## APPENDIX VIII (PG 29)

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**REASONS FOR UNDER-EXPENDITURE/UNDER COLLECTION OF AIA – DEVELOPMENT VOTE**

Head 1006

**Item: 2640500: Other Capital grants and Transfers - Kshs.2,555,717.00**

Reason for Under-expenditure: delays in donor contribution/disbursement.

Head 1007

**Item: 2640500: Other Capital grants and Transfers - Kshs.1,159,350.00**

Reason for Under-expenditure: delays in donor contribution/disbursement.

Head 1010

Subhead 01

**Item: 2220200. Routine maintenance – other assets – Kshs.3,309,290.00**

The under expenditure resulted from services ordered had not been rendered at the closure of the financial year.

**Item: 3111100: Purchase of specialized plant, Equipment and Machinery Kshs.5,442,361.00**

Ordered specialized KMD equipment had not been delivered by closure of the financial year hence the reason for the under expenditure.

Head 1012

Subhead 01

**Item: 3111100: Purchase of specialized Equipment- Kshs.12,197,032.00**

Reason for under-expenditure: Ordered specialized equipment had not been delivered by the closure of the financial year.

Head 1015

Item: 3111100: Purchase of specialized Equipment - Kshs.38,002,560.00  
Reason for Under-expenditure: Ordered KMD specialized equipment had not been delivered by closure of the financial year.

Head 1016

Item: 3111100: Purchase of specialized Plant, Equipment and Machinery - Kshs. 7,654,800.00  
Reason for Under-expenditure: Ordered KMD specialized equipment had not been delivered by closure of the financial year.

Head 1018 Item:

Item 3110500: Construction and Civil Works. Kshs.3,264,071  
Construction work for the KMD wall had not been completed hence no payment leading to under expenditure.

Item 3111100: Purchase of specialized Plant, Equipment and Machinery - 27,695,668.00  
Reason for Under-expenditure: Ordered KMD specialized equipment had not been delivered by closure of the financial year.

Head 1022

Subhead 01 – Green Growth & Employment – Headquarters

Item 2640500: Other Capital grants and Transfers - Kshs.81,186,483.00  
Reason for Under-expenditure: Lack of donor funding due to budget cut.  
Subhead 03: Green Growth NEMA

Item 2630200: Capital grants to Government Agencies- Kshs.35,500,712.00  
Reason for Under-expenditure: Delays in donor contribution/disbursement for development projects.

**Head 1025**

Subhead 01: Sound chemicals Management Mainstreaming & UPOS reduction in Kenya

Item: 2640500: Other Capital grants and Transfers - Kshs.13,649,988.00

Reason for Under-expenditure: Donor delayed in releasing funds.

**Head 1028**

Item: 2630200: Capital grants to government Agencies - Kshs.20,459,082.00

Reason for Under-expenditure: Is due to none release of Donor funds due to strict donor requirements on spending of donor funds.

Item: 1320200: Grants from International Organizations Direct payments A.I.A- Kshs.10,000,000.00

Reason for the under collection of A.I.A is due to none release of Donor funds due to strict donor requirements on spending of donor funds.

**Head 1030**

**Subhead 01**

Item: 2640500: Other Capital grants and Transfers – Kshs.6,482,322.00

Reason for Under-expenditure: is due to lack of donor funding.

**Head 1034**

Item: 2640500: Other Capital Grants and Transfers - Kshs.437,000,000.00

Reason for Under-expenditure: lack of donor funding.

**Head 1040**

**Subhead 01**

Item: 2630200: Capital grants to government Agencies and other levels of Government Kshs.6,000,000.00

Reason for Under-expenditure: lack of funding let to the under absorption.

Head 1050  
Subhead 01  
Item: 2640500: Other Capital Grants and Transfers Kshs.2,007,645.00  
Reason for Under-expenditure: Lack of funding led to the under expenditure

Head 1056  
Subhead 01  
Item: 3111100 Purchase of specialized plant, Equipment and Machinery Kshs.10,000,000.00  
Reason for Under-expenditure: Ordered specialized equipment had not been delivered by closure of the financial year hence the under-expenditure

Head 1060  
Item: 2640500: Other capital grants and transfer - Kshs.11,514,401.00  
Reason for Under-expenditure: Expenditure records have not been received from the donor to capture in IFMIS.

Item: 1320200: Grants from International Organizations – Direct payments A.I.A. Kshs.11,164,400.00  
Reason for Under-collection: Expenditure records to capture in our system have not been received from the donor.

Head 1063  
Item: 2630200: Capital grants to Government Agencies- Kshs. 42,000,000.00  
Reason for Under-expenditure: lack of exchequer.

Item: 2640500: Other Capital Grants and transfers Kshs.164,768,581.00  
Reason for under-collection: Donor did not release the funds leading to under collection of A.I.A.

Item: 5120200: Foreign Borrowing –Direct payments- Kshs. 153,604,481.00  
Reason for under-collection: Donor did not release the funds leading to under collection of A.I.A.

Head 1064

Subhead 01

Item: 2640500 Other Capital Grants and Transfers Kshs.10,513,100.00  
The under expenditure was due to lack of funding

Head 1065

Item: 2640500: Other Capital Grants and transfers Kshs.6,655,789.00

Reason for under expenditure was due to lack of donor funding.

Head 1066

Subhead 01

Item: 2640500: Other capital Grants and transfers - Kshs.1,354,822.00

Reason for under-expenditure: Was due to COVID-19 effects since tree planting activities were scaled down due to movement restrictions.

Head 1067

Item: 2640500: Other capital Grants and transfers Ksh2,240,775.00

Under expenditure was due to lack of donor funding.

Head 1068

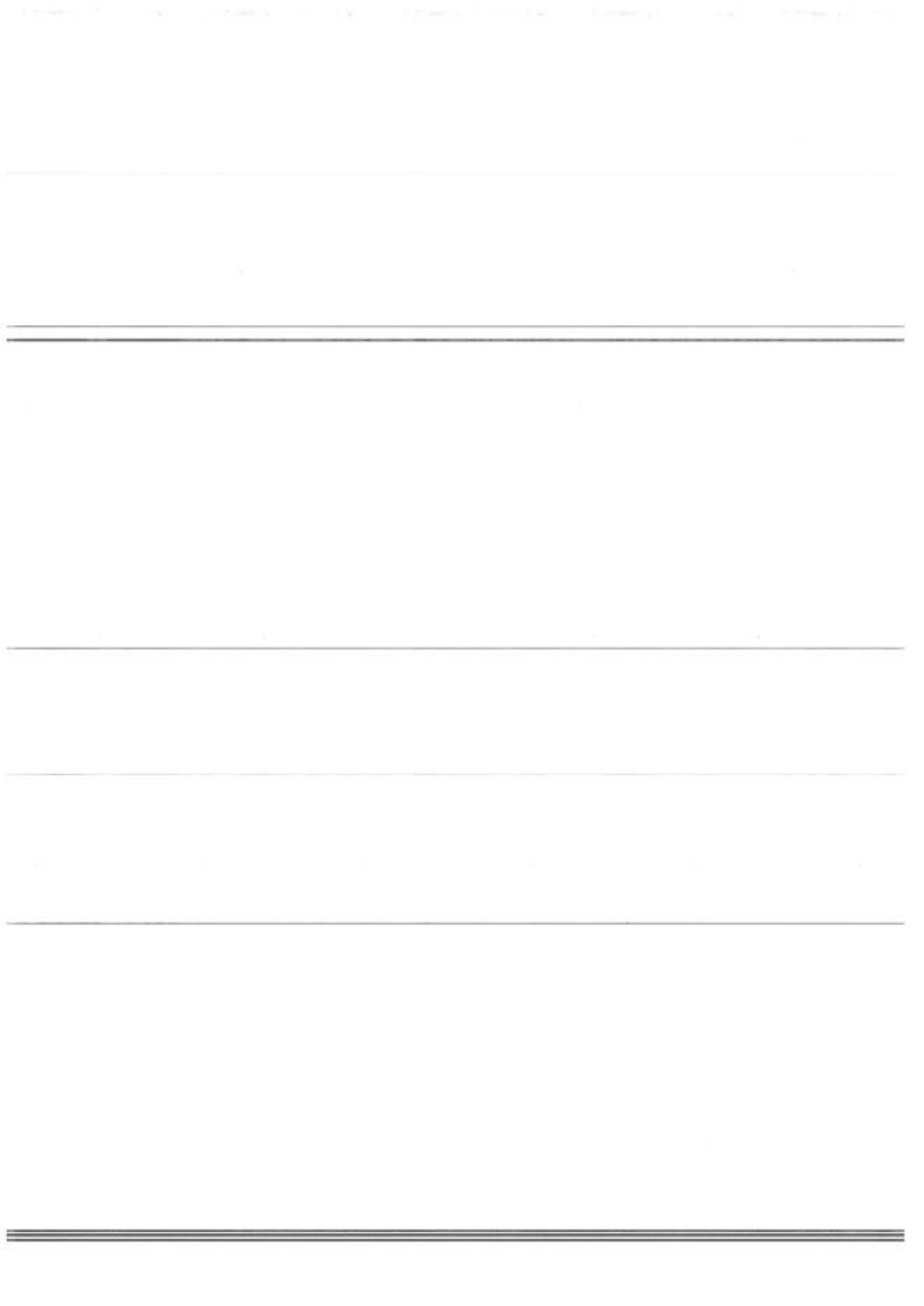
Item: 2640500: Other Capital grants and Transfers - Kshs.29,145,291.00

Reason for Under-expenditure: delays in donor contribution/disbursement for development projects.

Head 1069

Item: 2640500: Other Capital grants and Transfers - Kshs.5,480,400.00

Reason for Under-expenditure: delays in donor contribution/disbursement for development projects.



**VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Development Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21**  
**TITLE AND DETAILS**

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Title and Details	Printed Estimate		Reallocations/ Transfer		Supplementary Estimate		Approved Estimates (Net)		Cumulative Expenditure		Outstanding Commitments		Total Payment Commitments		Balance	
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
1002	01		Headquarters Other Capital Grants and Trans	10,000,000	0	0	0	0	0	10,000,000	0	10,000,000	0	0	0	10,000,000	0	0	
			GROSS EXPENDITURE	10,000,000	0	0	0	0	0	10,000,000	0	10,000,000	0	0	0	10,000,000	0	0	
			Net Expenditure Sub Head 100201	10,000,000	0	0	0	0	0	10,000,000	0	10,000,000	0	0	0	10,000,000	0	0	
			Net Expenditure Head 100200	10,000,000	0	0	0	0	0	10,000,000	0	10,000,000	0	0	0	10,000,000	0	0	
1005	01		Headquarters Other Capital Grants and Trans	1,000,000	0	0	0	0	0	1,000,000	0	999,800	0	0	0	999,800	0	200	
			GROSS EXPENDITURE	1,000,000	0	0	0	0	0	1,000,000	0	999,800	0	0	0	999,800	0	200	
			Net Expenditure Sub Head 100501	1,000,000	0	0	0	0	0	1,000,000	0	999,800	0	0	0	999,800	0	200	
			Net Expenditure Head 100500	1,000,000	0	0	0	0	0	1,000,000	0	999,800	0	0	0	999,800	0	200	
1007	01		Headquarters Other Capital Grants and Trans	9,000,000	0	0	0	0	0	9,000,000	0	7,446,888	0	0	0	7,446,888	0	1,553,112	
			GROSS EXPENDITURE	9,000,000	0	0	0	0	0	9,000,000	0	7,446,888	0	0	0	7,446,888	0	1,553,112	
			Net Expenditure Sub Head 100701	9,000,000	0	0	0	0	0	9,000,000	0	7,446,888	0	0	0	7,446,888	0	1,553,112	
			Net Expenditure Head 100700	9,000,000	0	0	0	0	0	9,000,000	0	7,446,888	0	0	0	7,446,888	0	1,553,112	
1008	01		Headquarters Other Capital Grants and Trans	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
			GROSS EXPENDITURE	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
			Net Expenditure Sub Head 100801	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
			Net Expenditure Head 100800	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
1010	01		Headquarters Other Capital Grants and Trans	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
			GROSS EXPENDITURE	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
			Net Expenditure Sub Head 101001	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
			Net Expenditure Head 101000	25,000,000	0	0	0	0	0	25,000,000	0	12,500,000	0	0	0	12,500,000	0	12,500,000	
1012	01		Headquarters Other Capital Grants and Trans	14,000,000	0	0	0	0	0	14,000,000	0	64,235,614	0	0	0	64,235,614	0	4,602,191	
			GROSS EXPENDITURE	14,000,000	0	0	0	0	0	14,000,000	0	64,235,614	0	0	0	64,235,614	0	4,602,191	
			Net Expenditure Sub Head 101201	14,000,000	0	0	0	0	0	14,000,000	0	64,235,614	0	0	0	64,235,614	0	4,602,191	
			Net Expenditure Head 101200	14,000,000	0	0	0	0	0	14,000,000	0	64,235,614	0	0	0	64,235,614	0	4,602,191	
1015	01		Headquarters Other Capital Grants and Trans	30,000,000	0	0	0	0	0	30,000,000	0	16,207,208	0	0	0	16,207,208	0	13,792,792	
			GROSS EXPENDITURE	30,000,000	0	0	0	0	0	30,000,000	0	16,207,208	0	0	0	16,207,208	0	13,792,792	
			Net Expenditure Sub Head 101501	30,000,000	0	0	0	0	0	30,000,000	0	16,207,208	0	0	0	16,207,208	0	13,792,792	
			Net Expenditure Head 101500	30,000,000	0	0	0	0	0	30,000,000	0	16,207,208	0	0	0	16,207,208	0	13,792,792	

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21

TITLE AND DETAILS

Head	Sub Head	ITER-SOURCE PROGRAMME- GEOGRAPHICAL	Project Estimate	Reallocated Transfer	Supplementary Estimate	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
1015	01	211104-00001001-1012019999-00000001	Acquisition & Installation of CAT 3 AMOS - Phase II - Headquarters Purchase of Instrumentation and Calibration Equipment							
			Net Expenditure Sub Head 101501	0	0	0	0	0	0	0
			Net Expenditure Head 101500	0	0	0	0	0	0	0
1016	01	211104-00001001-1012019999-00000001	Acquisition of CAT 3 AMOS - Phase IV - Headquarters Purchase of Instrumentation and Calibration Equipment							
			Net Expenditure Sub Head 101601	0	0	0	0	0	0	0
			Net Expenditure Head 101600	0	0	0	0	0	0	0
1018	01	222001-00001001-1012019999-00000001	Weather Radar Surveillance Network - Headquarters Administration of Parts, Machinery and Equipment (Priority 8%) Other Maintenance and Civil Works							
			Net Expenditure Sub Head 101801	0	0	0	0	0	0	0
			Net Expenditure Head 101800	0	0	0	0	0	0	0
1022	01	204001-00001001-1012019999-00000001	Green Growth & Employment - Headquarters Other Capital Grants and Trans							
			Net Expenditure Sub Head 102201	0	0	0	0	0	0	0
			Net Expenditure Head 102200	0	0	0	0	0	0	0
1023	01	204001-00001001-1012019999-00000001	Green Growth - NEWA Capital Grants to Semi-Autonomous Government Agencies Capital Grants to Semi-Autonomous Government Agencies							
			Net Expenditure Sub Head 102301	0	0	0	0	0	0	0
			Net Expenditure Head 102300	0	0	0	0	0	0	0



**VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY**  
**Development Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21**  
**TITLE AND DETAILS**

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Printed Estimate		Reallocated Transfer		Supplementary Estimates		Approved Estimates (Net)		Cumulative Expenditure		Outstanding Commitments		Total Payment Commitments		Balance		
			Ksh	Kes	Ksh	Kes	Ksh	Kes	Ksh	Kes	Ksh	Kes	Ksh	Kes	Ksh	Kes	Ksh	Kes	Ksh
		2630201-00001001-1000019999-00000001	Capital Grants to Semi-Autonomous Government Agencies	38,093,000	0	0	0	-18,500,000	19,593,000	19,593,000	16,500,000	16,500,000	0	0	19,593,000	0	19,593,000	0	0
			<b>GROSS EXPENDITURE</b>	38,093,000	0	0	0	-18,500,000	19,593,000	19,593,000	16,500,000	16,500,000	0	0	19,593,000	0	19,593,000	0	0
			Net Expenditure Sub Head 102381	38,093,000	0	0	0	-18,500,000	19,593,000	19,593,000	16,500,000	16,500,000	0	0	19,593,000	0	19,593,000	0	0
			Net Expenditure Head 102383	38,093,000	0	0	0	-18,500,000	19,593,000	19,593,000	16,500,000	16,500,000	0	0	19,593,000	0	19,593,000	0	0
1024	01	2640203-00001001-1000019999-00000001	Inlandia Lassa Mavimba Catchment Management in Kenya Other Capital Grants and Trans	10,000,000	0	0	0	-5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0	5,000,000	0	5,000,000	0	0
			<b>GROSS EXPENDITURE</b>	10,000,000	0	0	0	-5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0	5,000,000	0	5,000,000	0	0
			Net Expenditure Sub Head 102481	10,000,000	0	0	0	-5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0	5,000,000	0	5,000,000	0	0
			Net Expenditure Head 102488	10,000,000	0	0	0	-5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0	0	5,000,000	0	5,000,000	0	0
1025	01	2640203-00001001-1000019999-00000001	Sound Chemicals Management Mainstreaming & IPOQs Reduction in Kenya Other Capital Grants and Trans	20,000,000	0	0	0	0	20,000,000	20,000,000	19,666,111	19,666,111	2	19,885,173	19,885,173	19,885,173	0	0	
			<b>GROSS EXPENDITURE</b>	20,000,000	0	0	0	0	20,000,000	20,000,000	19,666,111	19,666,111	2	19,885,173	19,885,173	19,885,173	0	0	
			Net Expenditure Sub Head 102501	20,000,000	0	0	0	0	20,000,000	20,000,000	19,666,111	19,666,111	2	19,885,173	19,885,173	19,885,173	0	0	
			Net Expenditure Head 102508	20,000,000	0	0	0	0	20,000,000	20,000,000	19,666,111	19,666,111	2	19,885,173	19,885,173	19,885,173	0	0	
1026	01	2640203-12517707-0000019999-00000001	Other Capital Grants and Trans Other Capital Grants and Trans	47,600,000	0	0	0	0	47,600,000	47,600,000	33,475,226	33,475,226	3,024,774	3,024,774	37,293,502	37,293,502	37,293,502	0	0
			<b>GROSS EXPENDITURE</b>	47,600,000	0	0	0	0	47,600,000	47,600,000	33,475,226	33,475,226	3,024,774	3,024,774	37,293,502	37,293,502	37,293,502	0	0
			Net Expenditure Sub Head 102601	47,600,000	0	0	0	0	47,600,000	47,600,000	33,475,226	33,475,226	3,024,774	3,024,774	37,293,502	37,293,502	37,293,502	0	0
			Net Expenditure Head 102608	47,600,000	0	0	0	0	47,600,000	47,600,000	33,475,226	33,475,226	3,024,774	3,024,774	37,293,502	37,293,502	37,293,502	0	0
1027	01	1300202-2617107-1000019999-00000001	Capital Grants from International Organizations Total Appropriations in Aid	70,000,000	0	0	0	0	70,000,000	70,000,000	59,037,855	59,037,855	3	59,037,858	59,037,858	59,037,858	0	0	
			<b>GROSS EXPENDITURE</b>	70,000,000	0	0	0	0	70,000,000	70,000,000	59,037,855	59,037,855	3	59,037,858	59,037,858	59,037,858	0	0	
			Net Expenditure Sub Head 102701	70,000,000	0	0	0	0	70,000,000	70,000,000	59,037,855	59,037,855	3	59,037,858	59,037,858	59,037,858	0	0	
			Net Expenditure Head 102708	70,000,000	0	0	0	0	70,000,000	70,000,000	59,037,855	59,037,855	3	59,037,858	59,037,858	59,037,858	0	0	
1028	01	1300202-2617107-1000019999-00000001	Capital Grants from International Organizations Total Appropriations in Aid	67,600,000	0	0	0	0	67,600,000	67,600,000	51,390,348	51,390,348	3,495,652	3,495,652	57,182,017	57,182,017	57,182,017	0	0
			<b>GROSS EXPENDITURE</b>	67,600,000	0	0	0	0	67,600,000	67,600,000	51,390,348	51,390,348	3,495,652	3,495,652	57,182,017	57,182,017	57,182,017	0	0
			Net Expenditure Sub Head 102801	67,600,000	0	0	0	0	67,600,000	67,600,000	51,390,348	51,390,348	3,495,652	3,495,652	57,182,017	57,182,017	57,182,017	0	0
			Net Expenditure Head 102808	67,600,000	0	0	0	0	67,600,000	67,600,000	51,390,348	51,390,348	3,495,652	3,495,652	57,182,017	57,182,017	57,182,017	0	0
1029	01	2630201-00001001-1000019999-00000001	Implementation of National Green Economy Strategy through Law Capital Grants to Semi-Autonomous Government Agencies	5,000,000	0	0	0	-2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	2,500,000	0	2,500,000	0	0
			<b>GROSS EXPENDITURE</b>	5,000,000	0	0	0	-2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	2,500,000	0	2,500,000	0	0
			Net Expenditure Sub Head 102901	5,000,000	0	0	0	-2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	2,500,000	0	2,500,000	0	0
			Net Expenditure Head 102908	5,000,000	0	0	0	-2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	2,500,000	0	2,500,000	0	0
1030	01	2640201-00001001-1000019999-00000001	National Solid Waste Management Other Capital Grants and Trans	45,000,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
			<b>GROSS EXPENDITURE</b>	45,000,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
			Net Expenditure Sub Head 103001	45,000,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
			Net Expenditure Head 103008	45,000,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
1031	01	2640201-12517707-0000019999-00000001	Other Capital Grants and Trans Other Capital Grants and Trans	45,999,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
			<b>GROSS EXPENDITURE</b>	45,999,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
			Net Expenditure Sub Head 103101	45,999,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0
			Net Expenditure Head 103108	45,999,000	0	0	0	-1,262,002	43,737,998	43,737,998	37,154,876	37,154,876	1,544,604	1,544,604	38,699,480	38,699,480	38,699,480	0	0

VOTE 01106 MINISTRY OF ENVIRONMENT AND FORESTRY

Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21

TITLE AND DETAILS

Head	Sub Head	ITEM SOURCE PROGRAMME- GEOGRAPHICAL	Period Estimate	Rebudgeted Transfer	Supplementing Estimate	Approved Estimate (Net)	Committed Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
			Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
1031	01	203025-10001001-1010219999-0000001 Establishment of National Environment Laboratory Capital Grants to Semi-Autonomous Government Agencies	20,000,000	0	-10,000,000	10,000,000	10,000,000	0	10,000,000	0
		GROSS EXPENDITURE	20,000,000	0	-10,000,000	10,000,000	10,000,000	0	10,000,000	0
		Net Expenditure Sub Head 103197	20,000,000	0	-10,000,000	10,000,000	10,000,000	0	10,000,000	0
		Net Expenditure Head 103198	20,000,000	0	-10,000,000	10,000,000	10,000,000	0	10,000,000	0
1032	01	204040-11021015-102019999-0000001 National Action Plan for Air Quality Improvement Other Capital Grants and Trans	0	0	5,029,200	5,029,200	4,376,800	0	4,376,800	652,400
		GROSS EXPENDITURE	0	0	5,029,200	5,029,200	4,376,800	0	4,376,800	652,400
		Net Expenditure Sub Head 103297	0	0	5,029,200	5,029,200	4,376,800	0	4,376,800	652,400
		Net Expenditure Head 103298	0	0	5,029,200	5,029,200	4,376,800	0	4,376,800	652,400
1034	01	204020-11001115-102019999-0000001 New administration Other Capital Grants and Trans	437,000,000	0	0	437,000,000	0	0	437,000,000	0
		GROSS EXPENDITURE	437,000,000	0	0	437,000,000	0	0	437,000,000	0
		Net Expenditure Sub Head 103497	437,000,000	0	0	437,000,000	0	0	437,000,000	0
		Net Expenditure Head 103498	437,000,000	0	0	437,000,000	0	0	437,000,000	0
1035	01	204020-00001001-10104619999-0000001 System for Land-based Emissions Estimation in Kenya (GLEEQ-10) Other Capital Grants and Trans	3,000,000	0	-1,200,000	1,478,700	1,100,800	0	1,100,800	377,900
		GROSS EXPENDITURE	3,000,000	0	-1,200,000	1,478,700	1,100,800	0	1,100,800	377,900
		Net Expenditure Sub Head 103597	3,000,000	0	-1,200,000	1,478,700	1,100,800	0	1,100,800	377,900
		Net Expenditure Head 103598	3,000,000	0	-1,200,000	1,478,700	1,100,800	0	1,100,800	377,900
1036	01	204020-00001001-10104619999-0000001 Kenya's Water Tower Protection & Climate Change (WATER) Programme-10 Other Capital Grants and Trans	30,000,000	0	0	30,000,000	34,999,925	0	34,999,925	5,000,075
		GROSS EXPENDITURE	30,000,000	0	0	30,000,000	34,999,925	0	34,999,925	5,000,075
		Net Expenditure Sub Head 103697	30,000,000	0	0	30,000,000	34,999,925	0	34,999,925	5,000,075
		Net Expenditure Head 103698	30,000,000	0	0	30,000,000	34,999,925	0	34,999,925	5,000,075
		Total Appropriations in Aid	1,279,093,000	0	1,279,093,000	1,279,093,000	1,279,093,000	0	1,279,093,000	0
		Net Expenditure Head 103000	23,000,000	0	0	23,000,000	24,999,925	0	24,999,925	75

**VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY**

**Development Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21**

**TITLE AND DETAILS**

Head	Sub Head	ITEM-SOURCE PROGRAMME- GEOGRAPHICAL	Primes Estimate	Reallocat/ Transfer		Supplementary Estimate	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Ksh	Ksh						
1037	01										
		Forest Impaction Climate and Green Energy PROJECT (INCASIS) - HD	57,000,000				28,500,000	28,500,000	0	28,500,000	0
		Capital Grants to Semi-Autonomous Government Agencies	57,000,000				28,500,000	28,500,000	0	28,500,000	0
		GROSS EXPENDITURE	57,000,000				28,500,000	28,500,000	0	28,500,000	0
		Net Expenditure Sub Head 103701	57,000,000				28,500,000	28,500,000	0	28,500,000	0
		Net Expenditure Head 103700	57,000,000				28,500,000	28,500,000	0	28,500,000	0
1038	01										
		Construction of Farmers Resource Centre, Mijori - HD	15,000,000				7,500,000	7,500,000	0	7,500,000	0
		Capital Grants to Semi-Autonomous Government Agencies	15,000,000				7,500,000	7,500,000	0	7,500,000	0
		GROSS EXPENDITURE	15,000,000				7,500,000	7,500,000	0	7,500,000	0
		Net Expenditure Sub Head 103801	15,000,000				7,500,000	7,500,000	0	7,500,000	0
		Net Expenditure Head 103800	15,000,000				7,500,000	7,500,000	0	7,500,000	0
1039	01										
		Construction of Farmers Resource Centre, Talla Tavila - HD	25,000,000				12,500,000	12,500,000	0	12,500,000	0
		Capital Grants to Semi-Autonomous Government Agencies	25,000,000				12,500,000	12,500,000	0	12,500,000	0
		GROSS EXPENDITURE	25,000,000				12,500,000	12,500,000	0	12,500,000	0
		Net Expenditure Sub Head 103901	25,000,000				12,500,000	12,500,000	0	12,500,000	0
		Net Expenditure Head 103900	25,000,000				12,500,000	12,500,000	0	12,500,000	0
1040	01										
		Construction of Glass houses- Regional Centres (Green houses) - HD	12,000,000				6,000,000	6,000,000	0	6,000,000	0
		Capital Grants to Semi-Autonomous Government Agencies	12,000,000				6,000,000	6,000,000	0	6,000,000	0
		GROSS EXPENDITURE	12,000,000				6,000,000	6,000,000	0	6,000,000	0
		Net Expenditure Sub Head 104001	12,000,000				6,000,000	6,000,000	0	6,000,000	0
		Net Expenditure Head 104000	12,000,000				6,000,000	6,000,000	0	6,000,000	0
1041	01										
		Installation of water hydrants in Mijuga and Kibi Centres - HD	3,000,000				1,500,000	1,500,000	0	1,500,000	0
		Capital Grants to Semi-Autonomous Government Agencies	3,000,000				1,500,000	1,500,000	0	1,500,000	0
		GROSS EXPENDITURE	3,000,000				1,500,000	1,500,000	0	1,500,000	0
		Net Expenditure Sub Head 104101	3,000,000				1,500,000	1,500,000	0	1,500,000	0
		Net Expenditure Head 104100	3,000,000				1,500,000	1,500,000	0	1,500,000	0
1042	01										
		Development of TMA forest as a venue of assistance for dryland - HD	7,000,000				3,500,000	3,500,000	0	3,500,000	0
		Capital Grants to Semi-Autonomous Government Agencies	7,000,000				3,500,000	3,500,000	0	3,500,000	0
		GROSS EXPENDITURE	7,000,000				3,500,000	3,500,000	0	3,500,000	0
		Net Expenditure Sub Head 104201	7,000,000				3,500,000	3,500,000	0	3,500,000	0
		Net Expenditure Head 104200	7,000,000				3,500,000	3,500,000	0	3,500,000	0

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Phase Estimate	Recurrent Transfer	Supplementary Estimate	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitment	Total Payment Commitments	Balance			
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes			
548	01	2830201-00001001-031820000-00000001	Development of forest research technologies	26,000,000	0	-17,500,000	17,500,000	17,500,000	0	17,500,000	0			
			Capital Grants to Semi-Autonomous Government Agencies	26,000,000	0	-17,500,000	17,500,000	17,500,000	0	17,500,000	0			
			GROSS EXPENDITURE	26,000,000	0	-17,500,000	17,500,000	17,500,000	0	17,500,000	0			
			Net Expenditure Sub Head 104301	26,000,000	0	-17,500,000	17,500,000	17,500,000	0	17,500,000	0			
			Net Expenditure Head 104300	26,000,000	0	-17,500,000	17,500,000	17,500,000	0	17,500,000	0			
			548	01	2830201-00001001-1018010000-00000001	Natural Forestry Programme - HQ	115,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						Capital Grants to Semi-Autonomous Government Agencies	115,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						GROSS EXPENDITURE	115,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						Net Expenditure Sub Head 104501	115,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						Net Expenditure Head 104500	115,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
548	01	2830201-00001001-1018010000-00000001				Forest and Dryland Forest Development - HQ	111,000,000	0	-26,200,000	84,800,000	84,800,000	0	84,800,000	0
						Capital Grants to Semi-Autonomous Government Agencies	111,000,000	0	-26,200,000	84,800,000	84,800,000	0	84,800,000	0
						GROSS EXPENDITURE	111,000,000	0	-26,200,000	84,800,000	84,800,000	0	84,800,000	0
						Net Expenditure Sub Head 104701	111,000,000	0	-26,200,000	84,800,000	84,800,000	0	84,800,000	0
						Net Expenditure Head 104700	111,000,000	0	-26,200,000	84,800,000	84,800,000	0	84,800,000	0
			549	01	2830201-00001001-1018010000-00000001	Forest range, Game Rehabilitation - HQ	95,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						Capital Grants to Semi-Autonomous Government Agencies	95,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						GROSS EXPENDITURE	95,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						Net Expenditure Sub Head 104801	95,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
						Net Expenditure Head 104800	95,000,000	0	-47,500,000	47,500,000	47,500,000	0	47,500,000	0
549	01	2830201-00001001-1018010000-00000001				Forest range, HQ	110,000,000	0	-35,000,000	75,000,000	75,000,000	0	75,000,000	0
						Capital Grants to Semi-Autonomous Government Agencies	110,000,000	0	-35,000,000	75,000,000	75,000,000	0	75,000,000	0
						GROSS EXPENDITURE	110,000,000	0	-35,000,000	75,000,000	75,000,000	0	75,000,000	0
						Net Expenditure Sub Head 104901	110,000,000	0	-35,000,000	75,000,000	75,000,000	0	75,000,000	0
						Net Expenditure Head 104900	110,000,000	0	-35,000,000	75,000,000	75,000,000	0	75,000,000	0
			549	01	2840003-00001001-031820000-00000001	Capacity Development Project for Sustainable Forest Management - HQ	60,000,000	0	0	60,000,000	60,000,000	1,000,000	61,000,000	447,445
						Other Capital Grants and Trans	60,000,000	0	0	60,000,000	60,000,000	0	60,000,000	0
						Other Capital Grants and Trans	200,000,000	0	-200,000,000	0	0	0	0	0
						GROSS EXPENDITURE	260,000,000	0	-200,000,000	60,000,000	60,000,000	1,000,000	61,000,000	447,445
						Capital Grants from Foreign Governments	200,000,000	0	-200,000,000	0	0	0	0	0
Yield Appropriations in Aid	260,000,000	0				200,000,000	60,000,000	60,000,000	1,000,000	61,000,000	447,445			

Head	Sub Head	ITEM-SOURCE PROGRAM- GEOGRAPHICAL	VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY Development Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21 TITLE AND USE FULL										Balance
			Prop'd Estimate	Revised Estimate	Supplementary Estimates	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance			
			Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
0351	01	Net Expenditure Sub Head 105201	62,093,000	0	0	62,093,000	60,590,345	1,599,300	62,590,555	41,445			
			Net Expenditure Head 105200	62,093,000	0	0	62,093,000	60,590,345	1,599,300	62,590,555	41,445		
			Mitigation & Management of Soil Loss-Under Kenya Water Towers Agency Capital Grants to Semi-Autonomous Government Agencies	195,000,000	0	-50,000,000	95,000,000	50,000,000	0	50,000,000	0		
			GROSS EXPENDITURE	195,000,000	0	-50,000,000	95,000,000	50,000,000	0	50,000,000	0		
0352	01	Net Expenditure Sub Head 105191	199,000,000	0	-50,000,000	64,000,000	50,000,000	0	50,000,000	0			
			Net Expenditure Head 105190	199,000,000	0	-50,000,000	64,000,000	50,000,000	0	50,000,000	0		
			Forest Fire Protection Management Project Capital Grants to Semi-Autonomous Government Agencies	40,000,000	0	-20,000,000	20,000,000	20,000,000	0	20,000,000	0		
			GROSS EXPENDITURE	40,000,000	0	-20,000,000	20,000,000	20,000,000	0	20,000,000	0		
1053	01	Net Expenditure Sub Head 105204	46,093,000	0	-8,000,000	24,093,000	20,000,000	0	20,000,000	0			
			Net Expenditure Head 105200	46,093,000	0	-8,000,000	24,093,000	20,000,000	0	20,000,000	0		
			Construction of Tree Seed Processing Units Capital Grants to Semi-Autonomous Government Agencies	11,000,000	0	-5,000,000	6,000,000	5,500,000	0	5,500,000	0		
			GROSS EXPENDITURE	11,000,000	0	-5,000,000	6,000,000	5,500,000	0	5,500,000	0		
1054	01	Net Expenditure Sub Head 105201	11,000,000	0	-5,000,000	6,000,000	5,500,000	0	5,500,000	0			
			Net Expenditure Head 105200	11,000,000	0	-5,000,000	6,000,000	5,500,000	0	5,500,000	0		
			Continually Livelihood Improvement Programme (CLIP) Capital Grants to Semi-Autonomous Government Agencies	151,000,000	0	-40,000,000	80,000,000	80,500,000	0	80,500,000	0		
			GROSS EXPENDITURE	151,000,000	0	-40,000,000	80,000,000	80,500,000	0	80,500,000	0		
1055	01	Net Expenditure Sub Head 105401	161,000,000	0	-40,000,000	80,000,000	80,500,000	0	80,500,000	0			
			Net Expenditure Head 105400	161,000,000	0	-40,000,000	80,000,000	80,500,000	0	80,500,000	0		
			Plastic Waste Management and Pollution Control Capital Grants to Semi-Autonomous Government Agencies	74,000,000	0	-37,000,000	37,000,000	37,000,000	0	37,000,000	0		
			GROSS EXPENDITURE	74,000,000	0	-37,000,000	37,000,000	37,000,000	0	37,000,000	0		
1056	01	Net Expenditure Sub Head 105151	94,000,000	0	-37,000,000	57,000,000	56,866,465	139,335	56,999,999	1			
			Net Expenditure Head 105150	94,000,000	0	-37,000,000	57,000,000	56,866,465	139,335	56,999,999	1		
			Acquisition of Survey Equipment - Hydrographs Purchase of Instrumentation and Calibration Equipment	94,000,000	0	-37,000,000	57,000,000	56,866,465	139,335	56,999,999	1		
			GROSS EXPENDITURE	94,000,000	0	-37,000,000	57,000,000	56,866,465	139,335	56,999,999	1		
1059	01	Net Expenditure Sub Head 105200	16,000,000	0	0	16,000,000	16,000,000	0	16,000,000	0			
			Net Expenditure Head 105200	16,000,000	0	0	16,000,000	16,000,000	0	16,000,000	0		
			Acquisition of Survey Equipment - Hydrographs Purchase of Instrumentation and Calibration Equipment	16,000,000	0	0	16,000,000	16,000,000	0	16,000,000	0		
			GROSS EXPENDITURE	16,000,000	0	0	16,000,000	16,000,000	0	16,000,000	0		
TOTAL			800,000,000	0	-100,000,000	700,000,000	600,000,000	600,000,000	0				

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Head	Sub Head	ITEM SOURCE PROGRAM- GEOGRAPHICAL	TITLE AND DETAILS	Prime Estimate	Redirection Transfer	Supplementary Estimate	Approved Estimate (Net)	Committed Expenditure	Outstanding Commitments	Total Payment Committed	Balance
		311111-4-0001001-0208018888-0000000	Purchase of Survey Equipment	10,000,000	0	0	10,000,000	5,000,000	0	5,000,000	5,000,000
			NET EXPENDITURE	20,500,000	0	0	20,500,000	10,000,000	0	10,000,000	10,000,000
			Net Expenditure Sub Head 102001	20,500,000	0	0	20,500,000	10,000,000	0	10,000,000	10,000,000
			Net Expenditure Head 102000	20,000,000	0	0	20,000,000	10,000,000	0	10,000,000	10,000,000
			Implementation of the FCFP REGIO-Headness								
		244020-0001001-102018888-0000000	Other Capital Grants and Loans	30,000,000	0	0	30,000,000	20,000,000	10,000,000	30,000,000	0
		244020-1201110-1020218888-0000000	Other Capital Grants and Loans	150,000,000	0	0	150,000,000	128,325,000	0	128,325,000	21,675,000
			NET EXPENDITURE	180,000,000	0	0	180,000,000	148,325,000	200,000	148,325,000	31,675,000
			Total Appropriations in Aid	-150,000,000	0	0	-150,000,000	-128,325,000	0	-128,325,000	21,675,000
			Net Expenditure Sub Head 106001	20,000,000	0	0	20,000,000	20,000,000	0	20,000,000	0
			Net Expenditure Head 106000	20,000,000	0	0	20,000,000	20,000,000	0	20,000,000	0
			National Board on the Conservation on Biological Diversity (NBOD)								
		244020-1181010-102018888-0000000	Other Capital Grants and Loans	1,000,000	0	0	1,000,000	1,519,000	0	1,519,000	519,000
			NET EXPENDITURE	1,000,000	0	0	1,000,000	1,519,000	0	1,519,000	519,000
			Net Expenditure Sub Head 104001	1,000,000	0	0	1,000,000	1,519,000	0	1,519,000	519,000
			Net Expenditure Head 104000	1,000,000	0	0	1,000,000	1,519,000	0	1,519,000	519,000
			Green Zones Development Support Project Phase II								
		2020201-00001001-1020010000-0000000	Capital Grants to Semi-Autonomous Government Agencies	5,000,000	0	0	5,000,000	2,500,000	0	2,500,000	2,500,000
		2020201-00001001-1010010000-0000000	Capital Grants to Semi-Autonomous Government Agencies	70,000,000	0	0	70,000,000	30,500,000	0	30,500,000	39,500,000
		2020201-00001001-1010010000-0000000	Other Capital Grants and Loans	20,000,000	0	0	20,000,000	30,000,000	0	30,000,000	0
		2020201-00001001-1010010000-0000000	Other Capital Grants and Loans	20,000,000	0	0	20,000,000	10,000,000	0	10,000,000	10,000,000
			NET EXPENDITURE	115,000,000	0	0	115,000,000	73,000,000	0	73,000,000	42,000,000
			Total Appropriations in Aid	-20,000,000	0	0	-20,000,000	-10,000,000	0	-10,000,000	10,000,000
			Net Expenditure Sub Head 103001	115,000,000	0	0	115,000,000	73,000,000	0	73,000,000	42,000,000
			Net Expenditure Head 103000	115,000,000	0	0	115,000,000	73,000,000	0	73,000,000	42,000,000
			Capacity Building for Control of Hazardous Waste & Chemicals								
		244020-1182100-1020218888-0000000	Other Capital Grants and Loans	12,500,000	0	0	12,500,000	1,888,000	0	1,888,000	10,612,000
			NET EXPENDITURE	12,500,000	0	0	12,500,000	1,888,000	0	1,888,000	10,612,000
			Net Expenditure Sub Head 104001	12,500,000	0	0	12,500,000	1,888,000	0	1,888,000	10,612,000
			Net Expenditure Head 104000	12,500,000	0	0	12,500,000	1,888,000	0	1,888,000	10,612,000

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY

Development Expenditure Vote Book Status Report - For the Period from Jul-20 to Jun-21

Head	Sub Head	ITER-SOURCE-PROGRAMME- GEOGRAPHICAL	Principals Estimate	Reallocations/ Transfer	Supplementary Estimates		Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
					Kes	Kes					
1005		Net Expenditure Head 100500	17,993,000	0	0	0	17,993,000	1,886,988	0	1,886,988	16,106,012
	01	Strengthen National Institutions to Enhance Environment and the Salom Strengthen National Institutions to Enhance Environment and the Salom Other Capital Grants and Trans	15,000,000	0	0	0	15,000,000	6,344,211	568,582	6,912,793	8,087,207
		GROSS EXPENDITURE	15,000,000	0	0	0	15,000,000	6,344,211	568,582	6,912,793	8,087,207
		Net Expenditure Sub Head 100501	15,000,000	0	0	0	15,000,000	6,344,211	568,582	6,912,793	8,087,207
		Net Expenditure Head 100500	15,000,000	0	0	0	15,000,000	6,344,211	568,582	6,912,793	8,087,207
1006		Net Expenditure Head 100600	352,000,000	0	46,500	0	352,046,500	346,691,758	446,386	347,138,144	5,908,356
	01	National Tree Planting Campaign Project, National Tree Planting Campaign Project Other Capital Grants and Trans	348,000,000	0	46,500	0	348,506,500	346,691,758	446,386	347,138,144	5,908,356
		GROSS EXPENDITURE	348,000,000	0	46,500	0	348,506,500	346,691,758	446,386	347,138,144	5,908,356
		Net Expenditure Sub Head 100601	348,000,000	0	46,500	0	348,506,500	346,691,758	446,386	347,138,144	5,908,356
		Net Expenditure Head 100600	348,000,000	0	46,500	0	348,506,500	346,691,758	446,386	347,138,144	5,908,356
03		National Tree Planting Campaign (NTPC) Capital Grants to Semi-Autonomous Government Agencies	120,000,000	0	0	0	120,000,000	120,000,000	0	120,000,000	0
		GROSS EXPENDITURE	120,000,000	0	0	0	120,000,000	120,000,000	0	120,000,000	0
		Net Expenditure Sub Head 100602	120,000,000	0	0	0	120,000,000	120,000,000	0	120,000,000	0
		Net Expenditure Head 100600	120,000,000	0	0	0	120,000,000	120,000,000	0	120,000,000	0
03		National Tree Planting Campaign (NTPC) Capital Grants to Semi-Autonomous Government Agencies	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
		GROSS EXPENDITURE	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
		Net Expenditure Sub Head 100603	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
		Net Expenditure Head 100600	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
04		National Tree Planting Campaign (NTPC) Capital Grants to Semi-Autonomous Government Agencies	20,000,000	0	0	0	20,000,000	20,000,000	0	20,000,000	0
		GROSS EXPENDITURE	20,000,000	0	0	0	20,000,000	20,000,000	0	20,000,000	0
		Net Expenditure Sub Head 100604	20,000,000	0	0	0	20,000,000	20,000,000	0	20,000,000	0
		Net Expenditure Head 100600	20,000,000	0	0	0	20,000,000	20,000,000	0	20,000,000	0
08		Net Expenditure Head 100800	940,888,000	0	46,500	0	941,354,500	938,691,758	446,386	939,138,144	2,216,356
	01	Implementation of National Climate Change Action Plan, Implementation of National Climate Change Action Plan Other Capital Grants and Trans	88,000,000	0	7,076,028	0	95,076,028	91,435,263	2,377,875	93,813,138	2,262,890
		GROSS EXPENDITURE	88,000,000	0	7,076,028	0	95,076,028	91,435,263	2,377,875	93,813,138	2,262,890
		Net Expenditure Sub Head 100801	88,000,000	0	7,076,028	0	95,076,028	91,435,263	2,377,875	93,813,138	2,262,890
		Net Expenditure Head 100800	88,000,000	0	7,076,028	0	95,076,028	91,435,263	2,377,875	93,813,138	2,262,890
1000		Net Expenditure Head 100000	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
	01	Kenya Good mercury Free ASGIF Project Kenya Good mercury Free ASGIF Project - HD Other Capital Grants and Trans	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
		GROSS EXPENDITURE	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
		Net Expenditure Sub Head 100001	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0
		Net Expenditure Head 100000	50,000,000	0	0	0	50,000,000	50,000,000	0	50,000,000	0

VOTE D1108 MINISTRY OF ENVIRONMENT AND FORESTRY  
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-20 TO JUN-21

Head	Sub Head	Item-Source-PROGRAM-E	TITLE AND DETAILS	Printed Estimate	Realloc/ Transfer	Supplementary Estimates	Approved Estimate (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				KES	KES	KES	KES	KES	KES	KES	KES
1058	01	2640933-1151715-102019999-0000001	Kenya Eathing Activities for HFC Phase Dem - by Kenya Eathing Activities for HFC Phase Dem	90,000,000	0	0	90,000,000	28,254,709	6,312,215	26,942,494	63,745,291
			Net Expenditure Head 1058000	90,000,000	0	0	90,000,000	28,254,709	6,312,215	26,942,494	63,745,291
			Net Expenditure Sub Head 1058001	5,500,000	0	0	5,500,000	19,800	0	19,800	100,400
			Net Expenditure Head 1058001	5,500,000	0	0	5,500,000	19,800	0	19,800	100,400
			Net Expenditure Sub Head 1058001	5,500,000	0	0	5,500,000	19,800	0	19,800	100,400
			Net Expenditure Head 1058001	5,500,000	0	0	5,500,000	19,800	0	19,800	100,400
1073	01	2620151-11501190-102019999-0000001	Africa Environmental Management Health & Pollution Project Capital Grants to Semi-Autonomous Government Agencies	0	0	178,000,000	178,000,000	67,748,507	0	67,748,507	1,001,500
			Net Expenditure Sub Head 1073001	0	0	178,000,000	178,000,000	67,748,507	0	67,748,507	1,001,500
			Net Expenditure Head 1073001	0	0	178,000,000	178,000,000	67,748,507	0	67,748,507	1,001,500
			Net Expenditure Sub Head 1073001	0	0	178,000,000	178,000,000	67,748,507	0	67,748,507	1,001,500
			Net Expenditure Head 1073001	0	0	178,000,000	178,000,000	67,748,507	0	67,748,507	1,001,500
1074	01	2610201-00001031-0118019999-0000001	Mapping and Valuation of Nature Trees - NPS Capital Grants to Semi-Autonomous Government Agencies	0	0	199,000,000	199,000,000	90,587,348	12	90,587,360	11,000
			Net Expenditure Sub Head 1074001	0	0	199,000,000	199,000,000	90,587,348	12	90,587,360	11,000
			Net Expenditure Head 1074001	0	0	199,000,000	199,000,000	90,587,348	12	90,587,360	11,000
			Net Expenditure Sub Head 1074001	0	0	199,000,000	199,000,000	90,587,348	12	90,587,360	11,000
			Net Expenditure Head 1074001	0	0	199,000,000	199,000,000	90,587,348	12	90,587,360	11,000
			Total Net Expenditure vote D1108	3,036,985,088	0	-861,073,201	3,326,878,388	2,304,813,574	94,504,485	2,419,318,059	891,900,000



**EXCHEQUER RELEASE**

**APPENDIX I (PG 39)**



COMPOSITION OF DONOR COMPONENT OUT OF TOTAL ISSUE OF KES.						2366986552
Date	Donor	Amount (Kshs)	Details			
12-Aug-20	UNEP	7,500,000.00	Kenya Special PRJ for BRSM SAICM	1-Jul-20	Original Provision	1,195,590,900.00
12-Aug-20	DANIDA	1,499,288.00	Green Growth and Employment Prog	10-Feb-21	Supp I	178,000,000.00
26-Aug-20	UNEP	133,721,601.35	Green Zones Development Project Phase II		Supp II	5,028,469.00
11-Sep-20	UNEP	2,597,280.00	National Report to the Convention on Biological Diversity Project			
11-Sep-20	UNEP	2,500,000.00	Ozone Depleting Substances Project		Total Donor Provision	1,378,619,369.00
17-Sep-20	UNEP	15,923,133.98	Sound Chemical Mainstreaming		Total Issues	659,163,275.45
29-Oct-20	DANIDA	35,000,000.00	Green Growth & Employment Programme		Donor Balance	719,456,093.55
6-Nov-20	UNEP	4,603,871.65	Green Zones Development Project Phase II			
29-Nov-20	UNEP	5,088,700.00	Kenya Gold Mercury ASGM Project			
23-Nov-20	UNEP	5,207,800.00	Phasing Out Ozone-Depleting Substances Project			
25-Nov-20	UNEP	5,690,880.00	Report on the National Bio Safety Strategy & Action Plan			
21-Dec-20	UNEP	110,930.00	Report on the National Bio Safety Strategy & Action Plan			
8-Jan-21	UNEP	1,219,457,191.60	Green Zones Development Project Phase II			
23-Feb-21	UNEP	15,357,163.00	Sound Chemical Mainstreaming & UPOPS Reduction Project			
23-Feb-21	UNEP	9,555,109.00	Kenya Gold Mercury ASGM Project			
9-Mar-21	UNEP	2,730,895.35	Kenya Special PRJ for BRSM SAICM			
9-Mar-21	DANIDA	4,500,000.00	Green Growth & Employment Programme			
9-Mar-21	UNEP	4,700,000.00	6th National Report to the Convention on Bio Diversity			
9-Mar-21	UNEP	2,238,500.00	6th National Bio Diversity Strategy & Action Plan NBSAP			
30-Apr-21	UNEP	5,000,000.00	Ozone Depleting Substances Project			
10-May-21	DANIDA	87,748,509.06	Africa Environmental Health and Pollution Mgt project			
21-May-21	UNEP	5,236,630.00	Africa Chemobs Project			
11-Jun-21	UNEP	15,375,200.00	Kenya Gold Mercury ASGM Project			
30-Jun-21	UNEP	4,973,610.60	National Action Plan on Artisanal			
30-Jun-21	DANIDA	35,000,000.00	Green Growth & Employment Programme			
Total Issues		659,163,275.45				



# KENYA FORESTRY RESEARCH INSTITUTE

Kenya Forestry Research Institute  
+254 734 261 888  
+254 734 261 888  
+254 734 261 888  
Email: director@kefri.org  
Website: www.kefri.org

P.O. Box 30112  
00100, Nairobi  
KENYA



KEFRI/29/05/VOL.II/(116)  
Ref: .....

26<sup>th</sup> August, 2021

Date: .....

The Principal Secretary  
Ministry of Environment and Forestry  
P.O. Box 30126-00100  
NAIROBI.

*Noted  
Place a Copy  
for Mr Kilowal  
to reconcile &  
attach to  
statements.*

Ministry of Environment and Forests  
P.O. Box 30112, Nairobi

27 AUG 2021

HEAD OF ACCOUNTING UNIT  
**RECEIVED**

*30/8/21*

Attn: Principal Accounts Controller

Dear Sir,

## RE: GOVERNMENT GRANT TRANSFERS FROM THE MINISTRY - FINANCIAL YEAR 2020/2021

The above subject matter refers.

This is to inform you that during the Financial Year 2020/2021, the Institute received total Grants of KShs.1,599,580,996.00 (One Billion Five Hundred Eighty Million, Nine Hundred Ninety Six Thousand Shillings) as tabulated hereunder:-

SNo	Description	Amount (KShs.)
1	Recurrent	1,450,580,996.000
2	Development	149,000,000.00
Total (KShs)		1,599,580,996.00

The schedule of disbursement is as per attached Appendix III.

Yours faithfully,

Shem A. Ogao  
For: Director - KEFRI

Encls.



KENYA FORESTRY RESEARCH INSTITUTE

Appendix III: TRANSFER FROM MINISTRY OF ENVIRONMENT & FORESTRY FOR QUARTER 4 ENDED 30TH JUNE 2021

NAME: KENYA FORESTRY RESEARCH INSTITUTE

Break down of Transfers from the Ministry of Environment & Forestry

FY 20/21

a. Recurrent Grants

Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
06-08-20	362,645,249.00	2020/2021
30-11-20	362,645,249.00	2020/2021
01-02-21	362,645,249.00	2020/2022
05-05-21	362,645,249.00	2020/2021
<b>Total</b>	<b>1,450,580,996.00</b>	

At

b. Development Grants

Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
21-08-20	82,000,000.00	2020/2021
01-12-20	2,000,000.00	2020/2021
28-01-21	25,000,000.00	2020/2021
17-5-21	40,000,000.00	2020/2021
<b>Total</b>	<b>149,000,000.00</b>	

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

Head of Accounts  
KEFRI

Sign

Date 26/8/2021

Date

Head of Accounting Unit  
Ministry of Environment & Forestry

Sign-----

Date-----



*Handwritten notes and signature*  
11/8/2021

NETF/5/VOL.VII/065

August 11, 2021

Principle Secretary  
Ministry of Environment & Forestry  
NHIF Building  
P.O Box 30126-00100  
NAIROBI.

Dear Dr. Kiptoo,

**RE: ACKNOWLEDGEMENT OF FUNDS RECEIVED FROM THE MINISTRY FOR FY 2020/21**

The above subject matter refers.

Kindly note that during the FY 2020/2021 National Environment Trust Fund received KES 141,100,000 for Recurrent grants and KES 15,000,000 for Development grants. We also received a total of KES 122,400,000 under the Economic Stimulus Package.

Sincerely,

Samson Toniok  
Chief Executive Officer



[www.netfund.go.ke](http://www.netfund.go.ke)  
National Environment Trust Fund  
Location: National Water Conservator  
& Pipeline Corporation Building,



# KENYA WATER TOWERS AGENCY

NHIF Building  
P.O. Box 42903-00100  
NAIROBI-Kenya

Tel: +254 20 2711437  
Fax: +254 20 2689124  
Email: info@watertowers.go.ke  
Website: www.watertowers.go.ke

Ref: KWTA/BUDG/5VOL.7(88)

Date: 10<sup>th</sup> August, 2021

Principal Secretary  
Ministry of Environment and Forestry  
NAIROBI

Ministry of Environment and Forestry  
P.O. Box 42903-00100, Nairobi  
11 AUG 2021

*Noted*  
*[Signature]*

Att: Head of Accounting

RE: KENYA WATER TOWERS AGENCY FUNDS DISBURSMENT FROM THE  
MINISTRY OF ENVIRONMENT AND FORESTRY AS AT 30<sup>TH</sup> JUNE, 2021

*Mr Kilonzi*  
*Reconcile with*  
*our records*  
*first*  
*[Signature]*  
*11/8/21*

This is in reference to the above subject.

The funds disbursed to the Agency for the FY2021/2021 are as tabulated below.

## 1. RECURRENT

DATE RECEIVED	DETAILS	AMOUNT
6 <sup>th</sup> August,2020	Govt Grants	124,425,000
25 <sup>th</sup> November 2020	Govt Grants	124,425,000
28 <sup>th</sup> January,2021	Govt Grants	124,425,000
3 <sup>rd</sup> May,2021	Govt Grants	124,425,000
<b>Total</b>		<b><u>497,700,000</u></b>

## 2. DEVELOPMENT

DATE RECEIVED	DETAILS	AMOUNT
1 <sup>st</sup> & 2 <sup>nd</sup> Quarter Disbursement (21 <sup>st</sup> August,2020)	Govt Grants	130,500,000
National Tree planting(10% cover)(21/08/2020)	Govt Grants	10,000,000
National Tree planting(10% cover)(28/01/2021)	Govt Grants	10,000,000
COVID 19 Economic Stimulus (17/05/2021 Under 10% National Tree Campaign.	Govt Grants	25,000,000
<b>Total</b>		<b><u>175,500,000</u></b>

*[Signature]*

Prof. Julius G Tanui, PhD,EBS  
Ag; Director General



DD-125038	9-Dec-20		1,500,000.00	4,500,000.00
DD-125104	28-Jan-21	1,055,000,000.00		1,055,000,000.00
DD-125104	10-Feb-21		100,000,000.00	100,000,000.00
DD-125105	26-Feb-21		10,000,000.00	10,000,000.00
DD-45704	3-May-21	1,030,000,000.00		1,030,000,000.00
DD-45513	17-May-21		35,000,000.00	35,000,000.00
DD-45706	18-Jun-21		1,456,000.00	1,456,000.00
DD-45705	30-Jun-21		18,128,000.00	18,128,000.00
Total		4,195,000,001.50	552,584,000.00	4,747,584,001.50

Thank You



JULIUS KAMAU  
CHIEF CONSERVATOR OF FORESTS

AKW/TK



**KENYA**  
Forest Service

Ministry of Environment and Forestry  
P.O. Box 30126-00100, Nairobi  
**HEAD OF ACCOUNTING UNIT  
RECEIVED**

Kenya Forest Service Head  
Karura, Off Kiambu Rd  
P.O. BOX 30126 - 00100  
Nairobi, Kenya

Ref: No. AIES/1/KFS (59)

Date: 12<sup>th</sup> August 2021

Principal Secretary  
Ministry of Environment and Forestry  
NHIF Building - Ragati Road  
P.O Box 30126-00100  
NAIROBI

*Noted.  
Kilonzi - Reconcile  
with our records  
AD  
16/8/21*

Attn: Head of Accounts

RE: CONFIRMATION OF EXCHEQUER FINANCIAL YEAR 2020/2021  
RELEASE TO KFS KSHS 4,747,584,001.50.

I confirm that Kenya Forest Service received Kshs 4,747,584,001.50 from the Ministry of Environment and Forestry exchequer for financial year 2020/2021 i.e Kshs 4,195,000,001.50 for recurrent expenditure and Kshs 552,584,000.00 for Development expenditure.

The development funds includes Kshs 69,584,000.00 for Multi Agency conducting the inventory sales assessment of mature & over-mature and Kshs 4,500,000.00 for rehabilitation of Michuki Memorial Park. Detail is as shown in the table below;

**KENYA FOREST SERVICE EXCHEQUER**

Reference Number	Date Received	Recurrent (Kshs)	Development (Kshs)	Amount Received (Kshs)
DD 52310A	21-Aug-20		383,500,000.00	383,500,000.00
DD-52310B	22-Aug-20	197,250,000.00		197,250,000.00
EXCHEQUER	28-Aug-20	1,055,000,000.00		1,055,000,000.00
DD 125059	30-Nov-20	857,750,001.50		857,750,001.50

**Trees for better lives**



**KENYA**  
Forest Service

Ministry of Environment and Forestry  
P.O. Box 30126-00100 Nairobi

RECEIVED  
HEAD OF ACCOUNTING UNIT

Kenya Forest Service Head Office  
Karura, Off Kiambu Rd  
P.O. Box 30513 - 00100  
Nairobi, Kenya

Ref: No. AIES/1/KFS (60)

Date: 26th August 2021

Principal Secretary  
Ministry of Environment and Forestry  
NHIF Building - Ragati Road  
P.O Box 30126-00100  
NAIROBI

*Noted:*  
*Mr. Kiburai*  
*Reconciled Attach to*  
*our statements for 2020/21*  
*[Signature]*  
*11/9/2021*

Attn: Head of Accounts - ~~XXXXXXXXXX~~

RE: CONFIRMATION OF EXCHEQUER RELEASE TO KFS KSHS 15,091,337.00

This is to confirm that Kenya Forest Service received Kshs 15,091,337.00 from the Ministry of Environment and Forestry in the current FY 2020/2021 Exchequer Development.

The amount received was for Multi Agency conducting the inventory sales assessment of mature and over mature forests as shown in the table below:

Reference Number	Date Received	Development (Kshs)
DD-45816	08-Jul-21	15,091,337.00
	Total	15,091,337.00

Thank You.

*[Handwritten Signature]*

JULIUS KAMAU  
CHIEF CONSERVATOR OF FORESTS

DK/TK

Trees for better lives

Tel: (254)020-3754904/5/6, (254)020-2014663, (254)020-2020285, Fax: (254)020-2385374

Email: info@kenyaforestservice.org Web: www.kenyaforestservice.org



Ministry of Environment and Forestry  
P.O. Box 36256-00200 Nairobi  
30th July 2021  
UNIT OF ACCOUNTING UNIT

## NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE

Telephone: 020-2405782  
Cell Phone 0722510510

E-mail [info@necc.go.ke](mailto:info@necc.go.ke)  
[necc.environment@gmail.com](mailto:necc.environment@gmail.com)  
Website; [www.necc.go.ke](http://www.necc.go.ke)

Belle-vue Area, Popo Road,  
off Mombasa Road,  
P. O. Box 36256 - 00200,  
Nairobi, Kenya

Ref: NECC/3/VOL. II/24

Date: 30<sup>th</sup> July 2021

The Principal Secretary,  
Ministry of Environment and Forestry  
P.O. Box 30126-00100  
NAIROBI

Attn: Mr. Gichuru  
SSDAG

### RE: CONFIRMATION OF RECURRENT GRANTS RECEIVED FOR THE FY 2020/2021

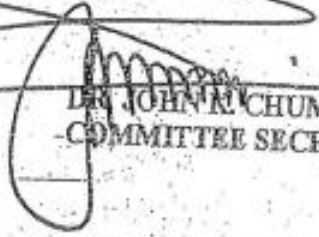
Below, please find the recurrent grant received by NECC for the FY 2020/2021 as at 30<sup>th</sup> June, 2021

	GRANTS	AMOUNT
	DATE DISBURSED	KSHS.
1.	06/08 2020	33,625,000.00
2.	09/11/2020	33,625,000.00
3.	22/01/2021	33,625,000.00
4.	03/05/2021	33,625,000.00
	Total	134,500,000.00

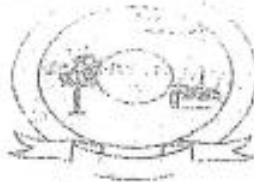
*MISSION: To facilitate access to environmental justice to the public by providing a forum for environmental conflict resolution and contributing to environmental policy.*

STIMULUS PACKAGE		AMOUNT
DATE DISBURSED		KSHS.
1.	09/11/2020	9,000,000.00
2.	27/05/2021	5,000,000.00
Total		14,000,000.00

Submitted for your perusal and necessary action.

  
**DR. JOHN R. CHUMO**  
**COMMITTEE SECRETARY**

*MISSION: To facilitate access to environmental justice for the public by providing a forum for environmental conflict resolution and contributing to environmental policy.*



DIKORO Building, POPO ROAD, P.O. BOX 6464 – 00100 NAIROBI, Kenya  
Tel: (+254-020) 6003729 Email: [nettr@court.go.ke](mailto:nettr@court.go.ke) Website: [www.net.or.ke](http://www.net.or.ke)

OFFICE OF THE SECRETARY/CEO

Our Ref: NET/CEO/GAF/VOL.2/063

30<sup>th</sup> July, 2021

The Principal Secretary,  
Ministry of Environment and Forestry  
P.O. Box 30126-00100  
NAIROBI

Attn: Mr. Gichuru  
SSDAG

Ministry of Environment and Forestry  
P.O. Box 30126-00100, Nairobi

30 JUL 2021

HEAD OF ACCOUNTING UNIT  
RECEIVED

RE: CONFIRMATION OF RECURRENT GRANTS RECEIVED FOR THE FY 2020/2021

Below, please find the recurrent grant received by NET for the FY 2020/2021 as at 30<sup>th</sup> June, 2021

	GRANTS	AMOUNT
	DATE DISBURSED	KSHS.
1.	21/08 2020	2,543,110.00
2.	28/10/2020	2,543,110.00
3.	225/01/2021	2,543,110.00
4.	03/05/2021	33,143,112.00
	Total	40,772,442.00

Submitted for your perusal and necessary action.

for BELLINDA AKELLO  
SECRETARY/CEO  
NATIONAL ENVIRONMENT TRIBUNAL

Mission: To provide accessibility to environmental justice that is expeditious and inexpensive.

Vision: Increased compliance with the law for sustainable environmental management.

nema  
nema.go.ke | www.nema.go.ke

# NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

Mobile Lines: 0724-253 398, 0723-363 010, 0735-013 046  
Telkom Wireless: 020-2101370, 020-2183718  
Incident Lines: 0786-101100, 0741-101100

P.O. Box 67839, 00200  
P.O. Road, Nairobi, Kenya  
E-mail: dgnema@nema.go.ke  
Website: www.nema.go.ke

NEMA/2/12/VOL.VII/114

Dr. Chris K. Kiptoo, CBS  
Principal Secretary  
Ministry of Environment & Forestry  
P. O. Box 30126-00100  
NAIROBI

Ministry of Environment and Forestry  
P.O. Box 30126-00100, Nairobi

30 July 2021

7LS  
04 AUG 2021  
PS OFFICE  
RECEIVED

Ministry of Environment and Forestry  
P.O. Box 30126-00100, Nairobi  
04 AUG 2021

Dear Sir

## ACKNOWLEDMENT OF RECEIPT OF GOK DEVELOPMENT GRANTS FINANCIAL YEAR 2020/2021

The National Environment Management Authority was allocated kshs.133, 000,000 for the financial year 2020/2021 in the development vote as follows:

Allocation	Amount(Kshs)
Plastic waste management and pollution control	74,000,000
Establishment of a National Environment Laboratory	20,000,000
Construction of centers of excellence and innovation on environment	39,000,000
<b>TOTAL</b>	<b>133,000,000</b>

S/Hau  
Pse note  
MRA  
CMR  
2021



The Authority appreciates the facilitation and coordination roles the Ministry plays in ensuring the disbursement of funds from the National Treasury

The purpose of this letter is to acknowledge receipt of 66,500,000 (sixty six million five hundred thousand only) on 11<sup>th</sup> September 2020.

These funds have been utilized in meeting the development requirements of the Authority as per Work Plan and Budget for financial year 2020/2021.

Yours *Sincerely*

  
MAMO B. MAMO  
DIRECTOR GENERAL



nema  
nema.go.ke

# NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

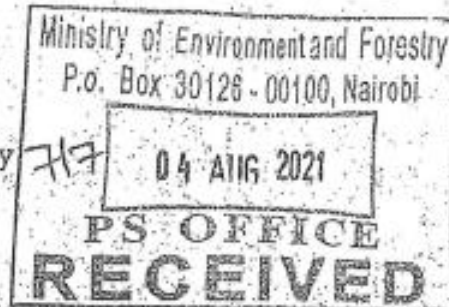
Mobile Lines: 0724-253 398, 0723-363 010, 0735-013 046  
Telkom Wireless: 020-2101370, 020-2183718  
Incident Lines: 0786-101100, 0741-101100

P.O. Box 67839, 00200  
Popo Road, Nairobi, Kenya  
E-mail: dgnema@nema.go.ke  
Website: www.nema.go.ke

NEMA/2/12/VOL.VII/113

30 July 2021

Dr. Chris K. Kiptoo, CBS  
Principal Secretary  
Ministry of Environment & Forestry  
P. O. Box 30126-00100  
**NAIROBI**



Dear Sir,

## ACKNOWLEDGEMENT OF RECEIPT OF RECURRENT GRANTS FY 2020/2021.

The Authority was allocated an Annual Recurrent Grant of Kshs.1, 153,919,000 in the budget estimate of FY 2020/2021 to undertake her mandate of exercising general supervision and coordination of all environmental matters.

The Authority appreciates the facilitation and coordination roles the Ministry plays in ensuring the disbursement of funds from the National Treasury.

The purpose of this letter is to acknowledge receipt of Kshs 1,153,919,000 (One billion one hundred and fifty three million nine hundred and nineteen only) being recurrent grants from the Ministry to the Authority as per below breakdown.

Date of Receipt	Amount (Kshs)
06.08.2020	288,479,750.00
30.11.2020	288,479,750.00
28.01.2021	288,479,750.00
07.05.2021	288,479,750.00
<b>TOTAL</b>	<b>1,153,919,000.00</b>

②  
S/Hau  
Pse note &  
Ma  
MB 04  
08  
2021



The Authority appreciates the facilitation and coordination roles the Ministry plays in ensuring the disbursement of funds from the National Treasury

The purpose of this letter is to acknowledge receipt of 66,500,000 (sixty six million five hundred thousand only) on 11<sup>th</sup> September 2020.

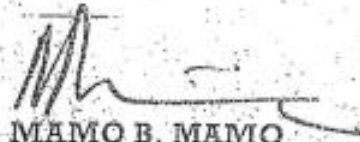
These funds have been utilized in meeting the development requirements of the Authority as per Work Plan and Budget for financial year 2020/2021.

Yours *Sincerely*

  
MAMO B. MAMO  
DIRECTOR GENERAL

These funds have been utilized in meeting the operational requirements of the Authority as per Work Plan and Budget for financial year 2020/2021.

Yours *Sincerely*

  
**MAMO B. MAMO**  
**DIRECTOR GENERAL**

REPUBLIC OF KENYA



MINISTRY OF ENVIRONMENT AND FORESTRY  
LAKE VICTORIA ENVIRONMENTAL MANAGEMENT PROJECT

Telephone: 057 2020563

Fax: 057 2020284

Email: [info@lvemp2kenyas.org](mailto:info@lvemp2kenyas.org)

Web site: [www.lvemp2kenyas.org](http://www.lvemp2kenyas.org)

National Project Coordination Office,  
Prosperity Building, 11<sup>th</sup> floor  
P.O. Box 9220,  
Kisumu,

Ref: LVEMP/ADM/1/442

Date: 27<sup>th</sup> September, 2021

The Principal Secretary  
Ministry of Environment and Forestry  
NHIF Building  
P. O. Box 30126 - 00100  
NAIROBI

*Handwritten note:*  
Ned, Kibaki  
Attach to file

RE: ACKNOWLEDGE RECEIPT OF DEVELOPMENT GOK COUNTERPART FUNDS

Reference is made to the above mentioned subject matter.

This is to acknowledge receipt of Development GOK Counterpart funds from the Ministry in three tranches for financial year 2020/2021.

1<sup>st</sup> Half - 5,000,000.00 received on 1<sup>st</sup> September, 2020

2<sup>nd</sup> Half - 5,000,000.00 received on 10<sup>th</sup> February, 2021

And additional

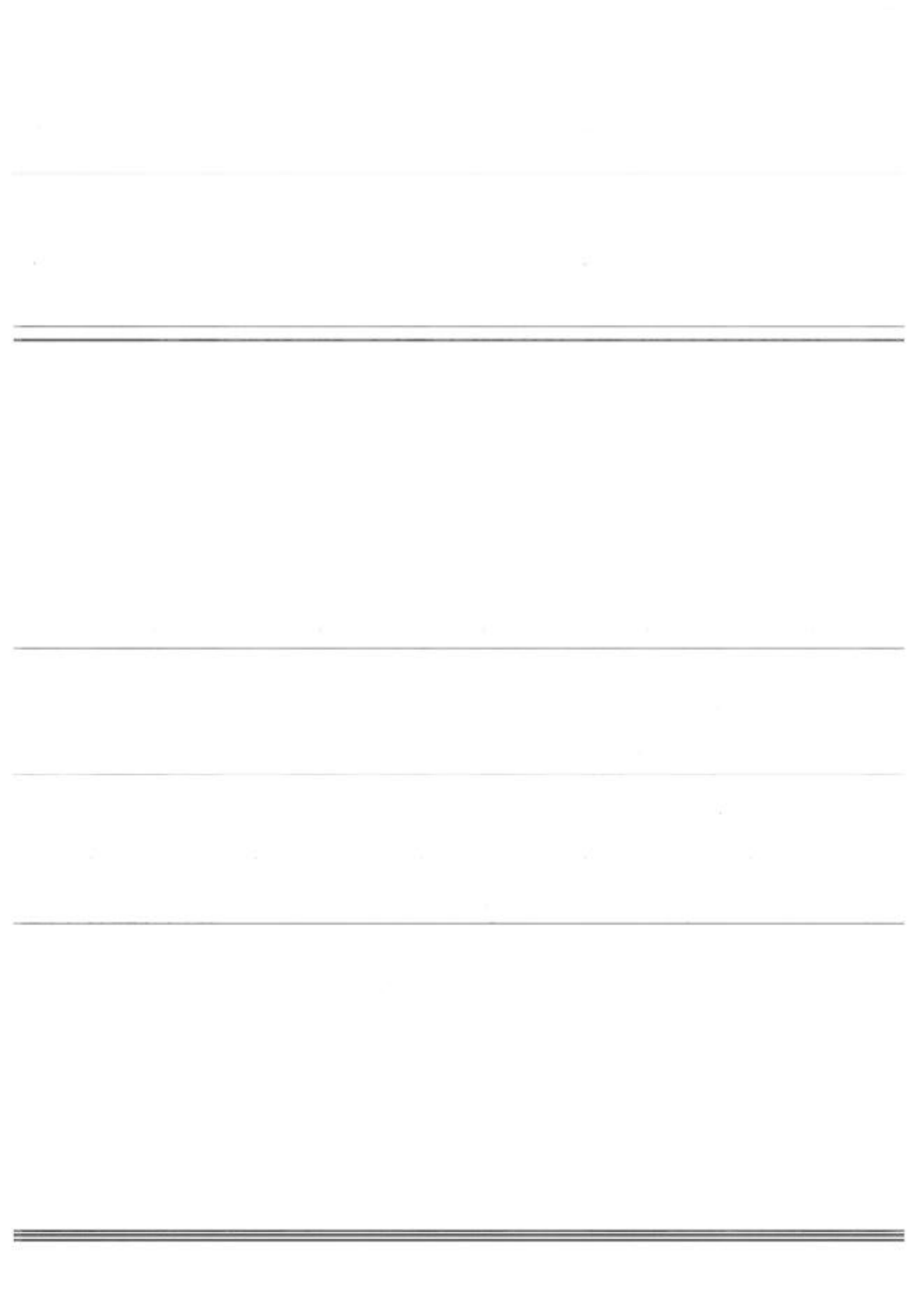
2<sup>nd</sup> Half - 1,500,000.00 received on 12<sup>th</sup> March, 2021

*Handwritten signature:*  
John Saranga

Ag. NATIONAL PROJECT COORDINATOR

# **ACQUISITION OF ASSETS AND ASSET REGISTER**

## **APPENDIX III (PG 44 and 146)**



## ACQUISITION OF ASSETS – FINANCIAL YEAR 2020-2021

NO.	ITEMS	UNIT COST(KSHS)	NUMBER BOUGHT	TOTAL COST (KSHS.)
1	Supply , delivery , Installation, testing and Commissioning of Mobile Bulk Filing System at KMD	7,492,650.00		7,492,650.00
2.	1. Combined Digital Barometer, Thermometer & Humidity	575,000.00	60	34,500,000.00
	2. Digital Weather Data Display & processing System	1,045,000.00	3	3,135,000.00
	3. Maintenance Kit	160,000.00	60	9,600,000.00
3.	1. Design Development, Testing and Commissioning of New Kenya Meteorological Department Website	1,354,184.00	1	1,354,184.00
4	Supply and delivery of Executive high back office chair	65,000.00	1	65,000.00
5	Supply and delivery of desktop Computers type I.	98,000.00	2	196,000.00
6	Kyocera Takalfa 4053cl	580,959.90	1	580,959.90
7	Atlas Paper Shredder	170,000	2	340,000.00
8	Proposed External Renovations at the Meteorological Department Headquarters-Nairobi County	3,420,209.90		3,420,209.90
9	Supply and Delivery of Office Table Three Way Work Station With Specifications	215,000.00	1	215,000.00
10	Accessories – HP Laptop Computer Pro Book Laptops	125,900.00	4	503,600.00
11	Accessories- HP Laptop Computer type 2/HP Value Backpack 15.6/HPX900	125,900.00	11	1,384,900.00
12	Desktop Computers Type 2 HP PW Desk, 400 G4 Micro tower PC	107,500.00	31	3,332,500.00
13	W.P Item External Renovations at KMD HQs D110/NB/NB/1901 JOB No.10686A	3,114,988.10		3,114,988.10
14	Supply and Delivery of apple MacBook Laptop Computers to the Ministry of Environment and Forestry	254,000.00	1	254,000.00

15	Supply and delivery of Balloons APS (Meteorology Purposes) 400 qty to KMD.	4,000.00	400	1,600,000.00
16	Supply and Delivery 2 Medium duty UPS-3KVA, PAC Smart UPS 3000 VA LCD 230V	141,000.00	2	282,000.00
17	Supply, Delivery and Installation of vacuum pump: 4lts container	650,000.00	1	650,000.00
18	Accessories- LaserJet Printer Speed 31-40 PPM CNBKM818SJ	73,602.00	1	73,602.00
19	Corporate Webox Liana with 1000 Participants per host	598,400.00	1	598,400.00
20	Supply and Delivery of Panasonic Secretary`s Office	102,600.00	1	102,600.00
21	Supply & Delivery of 8 Air Conditioners	293,150.00	8	2,345,200.00
22	Supply and Delivery Meteorological Balloons APS	4,100.00	700	2,870,000.00
23	Supply, Delivery, Install, Test and Commission IP PABX System At Kenya Meteorological Department (KMD)	18,201,327.48	1 Lot	18,201,327.50
24	Payment of 1 <sup>st</sup> and 2 <sup>nd</sup> interim Payment for Construction of Perimeter Wall (KMD)	22,981,810.00		22,981,810.00
25	Department of Remote Survey and Remote Sensing (DRSRS)			10,000,000.00
	<b>TOTAL</b>			<b>129,193,931.40</b>

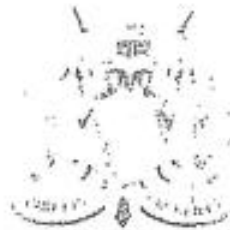
**NOTE:** DRSRS was budgeted under Ministry of Environment and Forestry Item 3111104(Asset Item). The department was within the year transferred to the Presidency and the funds Kshs.10,000,000.0/= was remitted to Presidency.



**NOTE:** DRSRS was budgeted under Ministry of Environment and Forestry Item 3111104(Asset Item). The department was within the year transferred to the Presidency and the funds Kshs.10,000,000.0/= was remitted to Presidency.



REPUBLIC OF KENYA



CENTRAL BANK OF KENYA

July 13, 2021

*Handwritten signature and date: 14/7/2021*

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

## CERTIFICATE OF BALANCES

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

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

LAWRENCE RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

JOYCE NASIEKU (Ms)  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY (RECURRENT 1188) AS AT THE CLOSE OF BUSINESS ON 30<sup>TH</sup> JUNE, 2021.

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

RODNEY OMARI	CHAIRMAN
CAROLINE WAMBUA	MEMBER
JIMMY MUCHEKE	MEMBER

Assembled at the Cash office Ministry HQS.  
At..... 10.00 A.M. ....(time) on the 12<sup>th</sup> JULY, 2021

And the following cash was produced:

Notes	Sh. 597,550
Silver	Sh 14.50
Copper	Sh. NIL
Cheques (as per details on reverse)	NIL

597,564.50

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

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2021

Cash on hand	Sh. 597,564.50
Bank balance	Sh 489,617.50
	<u>1,087,182</u>

The Bank Certificate of Balance showed a sum of Sh. THIRTY FIVE MILLION, NINE HUNDRED AND FORTY SEVEN THOUSAND, FIVE HUNDRED AND TWENTY FIVE AND TWENTY FIVE CENTS Standing to the credit of the account on .....30<sup>th</sup> June, 2021.....

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.

RODNEY OMARI : .....  
CHAIRMAN

CAROLINE WAMBUA : .....

JIMMY MUCHEKE : .....  
MEMBERS OF THE BOARD

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

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY (DEVELOPMENT 1193) AS AT THE CLOSE OF BUSINESS ON 30<sup>TH</sup> JUNE, 2021.

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

MURIEL Y. OMBATI		CHAIRMAN
CAROLINE WAMBUA		MEMBER
JIMMY MUCHEKE		MEMBER

Assembled at the Cash office Ministry HQS.  
At.....10.00 A.M. ....(time) on the 13<sup>TH</sup> JULY...., 2021

And the following cash was produced:

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

NIL

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

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June 2021

Cash on hand	.. .. .	Sh. ...NIL
Bank balance	.. .. .	Sh 24,517,858.15
		<u>24,517,858.15.00</u>

The Bank Certificate of Balance showed a sum of Sh. only...EIGHTY ONE MILLION,TWO HUNDRED AND FORTY FIVE THOUSAND, ONE HUNDRED AND FOUR AND FIFTY CENTS ONLY ..... (Sh81,245,104 ...Cts. 50...)

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

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.

RODNEY OMARI:.....  
CHAIRMAN

CAROLINE WAMBUA:.....

JIMMY MUCHEKE .....  
MEMBERS OF THE BOARD

Date.....  
13<sup>TH</sup> JULY 2021'

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY (DEPOSIT 1166)  
AS AT THE CLOSE OF BUSINESS ON 30<sup>th</sup> JUNE, 2021.

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

		CHAIRMAN
		MEMBER
		MEMBER

Assembled at the Cash office Ministry HQS.  
At..... 10.00 A.M. ....(time) on the 12<sup>th</sup> JULY..., 2021

And the following cash was produced:

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


NIL

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

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

The Cash Book reflected the following balances as at the close of business on  
the 30<sup>th</sup> June, 2021

Cash on hand	.. .. .	Sh. ...NIL
Bank balance	.. .. .	Sh 31,704,622.35
		<u>31,704,622.35</u>

The Bank Certificate of Balance showed a sum of Sh. THIRTY ONE MILLION, SEVEN HUNDRED AND FOUR THOUSAND  
SIX HUNDRED AND TWENTY TWO AND THIRTY FIVE CENTS ONLY..... (Sh 31,704,622....Cts. 35...)Standing to the credit of the account on ..... 30<sup>th</sup> June, 2019.....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.RODNEY OMARI :   
CHAIRMANCAROLINE WAMBUA : JIMMY MUCHEKE : 

MEMBERS OF THE BOARD

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

Report of the Board of Survey on the Cash and Bank Balances of MINISTRY OF ENVIRONMENT AND FORESTRY (GREEN GROWTH AND EMPLOYMENT PROGRAMME 1108) AS AT THE CLOSE OF BUSINESS ON 30<sup>th</sup> JUNE, 2021.

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

RODNEY OMARI	CHAIRMAN
CAROLINE WAMBUA	MEMBER
JIMMY MUCHEKE	MEMBER

Assembled at the Cash office Ministry HQS.

At ..... 10.00 A.M. ....(time) on the 12<sup>th</sup> JULY..., 2021

And the following cash was produced:

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

NIL

It was observed that cheques amounting to Shs ... ..cts...00  
Had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2021

Cash on hand	Sh. ...NIL
Bank balance	Sh 33,914,903.40
	<u>33,914,903.40</u>

The Bank Certificate of Balance showed a sum of Sh.. TWENTY SIX MILLION SEVEN HUNDRED AND SEVEN THOUSAND ONE HUNDRED AND FORTY SEVEN SHILINGS ONLY only..... (Sh 26,707,147...Cts. 00...)

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


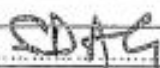
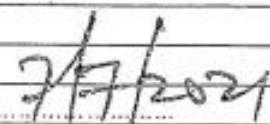
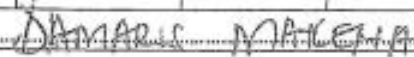

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank reconciliation Statement (F.O.30) attached.

RODNEY OMARI :.....  
CHAIRMAN

JIMMY MUCHEKE :.....

CAROLINE WAMBUA .....  
MEMBERS OF THE BOARD

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

		REPUBLIC OF KENYA		F.O 30
MINISTRY OF ENVIRONMENT AND FORESTRY				
GCEP-1108 (ME&F) 2020/2021				
Account number: 1090411214				
BANK RECONCILIATION STATEMENT AS AT 30.06.2021				
				Kshs.
Balance as per bank certificate				26,707,147.00
Less				
1. Payments in cashbook not yet recorded in bank statement				27,792,243.60
2. Receipts in bank statement not yet recorded in cashbook				
Add				
3. Payments in bank statement not yet recorded in casbook				
4. Receipts in cashbook not yet recorded in bank statement				35,000,000.00
Balance as per the cashbook				33,914,903.40
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct				
				
Signature		Designation		Date
(All schedules are attached herewith)				
Prepared by: 				Signature: 



REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C GGEP-1108 (ME&F) 2020/2021			
Account number : 1000411716			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
29.06.2021	CEO KEPSA	932,758.60	
29.06.2021	withholding tax kepsa	50,000.00	
29.06.2021	vat ceo kepsa	17,241.40	
29.06.2021	naivasha country club	2,947,096.55	
29.06.2021	naivasha country club vat	51,703.45	
29.06.2021	kenya pipeline ltd	976,862.05	
29.06.2021	kenya pipeline ltd vat	17,137.95	
29.06.2021	elms africa	159,894.85	
29.06.2021	elms africa vat	2,805.15	
29.06.2021	university of nairobi	652,510.90	
29.06.2021	university of nairobi withholding	34,977.50	
29.06.2021	university of nairobi vat	12,061.20	
29.06.2021	university of nairobi	1,631,277.30	
29.06.2021	university of nairobi withholding	87,443.70	
29.06.2021	university of nairobi vat	30,153.00	
30.06.2021	horn consult	2,523,224.00	
30.06.2021	withholding tax horn consult	135,256.00	
30.06.2021	vat horn consult	46,640.00	
30.06.2021	kenya school of govt	4,127,586.20	
30.06.2021	kenya school of govt vat	72,413.80	
30.06.2021	enviro ticlam ltd	12,390,019.30	
30.06.2021	withholding tax ticlam	664,160.00	
30.06.2021	enviro ticlam ltd vat	229,020.70	
	<b>TOTAL</b>	<b>27,792,243.60</b>	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C GGEP-1108 (ME&F) 2020/2021			
Account number : 1000411716			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C GGEP-1108( ME&F) 2020/2021			
Account number : 1000411716			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C GGEP-1108 (ME&F) 2020/2021			
Account number : 1000411716			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT(SCHEDULE 4)			
CB DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30.06.2021	exchequer issue	35,000,000.00	
	TOTAL	35,000,000.00	







Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.
12/6/21	Balance			B/D				156921092 = 152248092 =
30/6/21	Balance			B/D				156921092 = 152248092 =
								152248092 =





		REPUBLIC OF KENYA		F.O 30
		MINISTRY OF ENVIRONMENT AND FORESTRY		
		KCSAP-1108 (ME&F) 2020/2021		
		Account number : 1000410353		
		BANK RECONCILIATION STATEMENT AS AT 30.06.2021		
				Kshs.
Balance as per bank certificate				152,248,092.00
Less				
1. Payments in cashbook not yet recorded in bank statement				3,810,740.00
2. Receipts in bank statement not yet recorded in cashbook				
Add				
3. Payments in bank statement not yet recorded in cashbook				
4. Receipts in cashbook not yet recorded in bank statement.				
Balance as per the cashbook.....				148,437,352.00
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct				
Signature		Designation		Date
		SAG		20/6/21
(All schedules are attached herewith)				
Prepared by: DAMARIS MAKENA		Signature 		

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C KCSAP-1108 (ME&F) 2020/2021			
Account number : 1000410353			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30.06.2021	pcea nakuru milele resort	2,068.95	
30.06.2021	beverly aura	32,700.00	
30.06.2021	scholastic maloba	34,000.00	
30.06.2021	cladius ogandu	56,800.00	
30.06.2021	zachary mislani	61,800.00	
30.06.2021	andrew njogu	64,600.00	
30.06.2021	peter wambugu	71,700.00	
30.06.2021	ezeziel mungai	75,000.00	
30.06.2021	paul murage	95,600.00	
30.06.2021	magdaline gateri	95,600.00	
30.06.2021	james gathara	101,200.00	
30.06.2021	pcea nakuru milele resort	117,931.05	
30.06.2021	samuel mutai	132,500.00	
30.06.2021	ramadhan munga	149,400.00	
30.06.2021	daniel mbithi	210,100.00	
30.06.2021	rh devani ltd	2,509,740.00	
	<b>TOTAL</b>	<b>3,810,740.00</b>	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C KCSAP-1108 (ME&F) 2020/2021			
Account number : 1000410353			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL		NIL

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C KCSAP-1108( ME&F) 2020/2021			
Account number : 1000410353			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL		NIL

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C KCSAP-1108 (ME&F) 2020/2021			
Account number : 1000410353			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT (SCHEDULE 4)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	


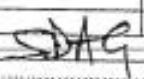
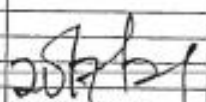

# PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
	General - 1980	cash for office use									766.00
	Total payments										
	Balance										
				CD							280080.9960
	General - 1981										278000.0000
	Total payments										
	Balance										
				CD							280080.9960
	General - 1982										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1983										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1984										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1985										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1986										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1987										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1988										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1989										280080.9960
	Total payments										
	Balance										
				CD							280080.9960
	General - 1990										280080.9960
	Total payments										
	Balance										
				CD							280080.9960

Rodney Oman - Cashier  
 Jimmy Mutheng - Member  
 CAROLINE WANJARA - Treasurer

505000

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
07/01/2001	Balance			BID						27265	6150
	PS MEF cash for office use									700	000
										42576	10
										280080	7760
21/1/2001	Balance			BD						280080	7760
										280080	7760
5/3/2001	Balance			BD						280080	7760
										280080	7760
8/1/2001	Balance			BD						280080	7760
										280080	7760
5/5/2001	Balance			BD						280080	7760
										280080	7760
9/6/2001	Balance			BD						280080	7760
										280080	7760
30/6/2001	Balance			BD						283580	6760
	Percent of funds from development (NBSAD)			08						287773	5
	Percent of funds from development (NBSAD)			09						4305	00
	Percent of funds from venture venture retention MA NO 210059			10						200	0211
	CB Adjustment Balance BB under ad (Peda S)									30	
	Century Ltd. Percent of funds from MS (paid to) mobile ACNO			11						588	00075
	Dallo retention MA NO 5210003									450	
										32049	11735

		REPUBLIC OF KENYA		F.O 30
		MINISTRY OF ENVIRONMENT AND FORESTRY		
		DEP-1108 (ME&F) 2020/2021		
		Account number : 1000389976		
		BANK RECONCILIATION STATEMENT AS AT 30.06.2021		
		Kshs.		Kshs.
Balance as per bank certificate				27,105,390.55
Less				
1. Payments in cashbook not yet recorded in bank statement				339,807.95
2. Receipts in bank statement not yet recorded in cashbook				
Add				
3. Payments in bank statement not yet recorded in cashbook				
4. Receipts in cashbook not yet recorded in bank statement.				4,939,039.75
Balance as per the cashbook.....				31,704,622.35
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct				
				
Signature		Designation		Date
(All schedules are attached herewith)				
Prepared by: DENNIS KIKERA		Signature 		



REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEP-1108 (ME&F) 2020/2021			
Account number : 1000383976			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30.06.2021	PS MEF imprest recovery	52,916.30	
30.06.2021	PS MEF imprest recovery	127,866.65	
30.06.2021	dallo holdings	159,025.00	
	TOTAL	339,807.95	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEP-1108 (ME&F) 2020/2021			
Account number : 1000383976			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK (SCHEDULE 2)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL		

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEP-1108 (ME&F) 2020/2021			
Account number : 1000383976			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
		-	
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEP-1108 (ME&F) 2020/2021			
Account number : 1000383976			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT(SCHEDULE 4)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30.06.2021	Dallo retention	450.00	
30.06.2021	Receipts of funds ventura retention	342,021.00	
30.06.2021	Receipts of funds Sekwoya	588,082.75	
30.06.2021	Receipt of funds NRT	1,630,751.00	
30.06.2021	Receipt of funds NBSAP	2,377,735.00	
	TOTAL	4,939,039.75	



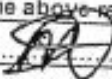



# PAYMENTS

No.	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.		Cts.		Sh.		Cts.	
1025	Wanwangi saving & credit			1803									
	Bilmi Supplies VAT			1804						29432	29770		-
	Ratborge Investments VAT			1805						17586	270		-
	Memanyi Nyangikui Paye			1806						49655	50		-
	Wanwangi saving & credit			1807						28465	50		-
	Cinno school (VAT)			1808						14098	87170		-
	Trango Investments (VAT)			1809						93103	345		-
	Nairobi city water & sewerage			1810						1200	360		-
	Telkom (VAT)			1811						32291	37		-
	Dallo Holdings 0-004-11-200205			1812						93550			-
	Dallo withholding " "			181						322740			-
	Dallo holding withholding " "			"						125			-
	Charter Agencies 0-107-01-20030201			1813						7760			-
	Charter (VAT) " "			"						71741	40		-
	Safaricom Ltd 0-008-2010201			1814						125860			-
	Safaricom (VAT) " "			"						38500			-
	Tadley office solutions 0-010-0-2010201			1815						506			-
	Tadley office VAT " "			"						71250			-
	Hale post control services " "			1816						1250			-
	Hale post control VAT " "			"						322776	55		-
	Safaricom 0-008-2010201			1817						59434	5		-
	Shedcam Auto supplies 0-007-01-2011021			1818						87000	7		-
	Shedcam Auto supplies " "			"						213275	25		-
	Crysal valuers Ltd 0-001-01-200603			1819						37241	5		-
	Crysal valuers withholding tax			"						100215	1020		-
	Crysal valuers (VAT)			"						113524	920		-
	Kennic Agencies (VAT)			1820						195732	60		-
	Kenneth C. Kukuca			1821						143630	5		-
	Dallo Holdings retention			(20)						331055			-
	Total payments									450			-
	Balance			C10						2969	30275		-

59756450    42961750  
59756450    3012401025

Rodney Omini - Chairman  
 Jimmy Muthoka - Member  
 (ARLENE WANGICH MEMBER)

1025  
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1038  
1039  
1040

REPUBLIC OF KENYA				F.O 30
MINISTRY OF ENVIRONMENT AND FORESTRY				
REC-1108 (ME&F) 2020/2021				
Account number : 1000383957				
BANK RECONCILIATION STATEMENT AS AT 30.06.2021				
				Kshs.
Balance as per bank certificate				35,947,525.25
Less				
1. Payments in cashbook not yet recorded in bank statement				35,817,907.75
2. Receipts in bank statement not yet recorded in cashbook				-
Add				
3. Payments in bank statement not yet recorded in casbook				-
4. Receipts in cashbook not yet recorded in bank statement.				360,000.00
Balance as per the cashbook.....				489,617.50
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct				
Signature 		Designation 		Date 
(All schedules are attached herewith)				
Prepared by: <u>DAMARIS MAKENIA</u>				Signature 

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C REC-1108 (ME&F) 2020/2021			
Account number : 1000383957			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30.06.2021	dallo holding withholding	77.60	
30.06.2021	dallo withholding	135.00	
30.06.2021	dalo holdings retention	450.00	
30.06.2021	safaricom vat	500.00	
29.06.2021	NSSF	800.00	
30.06.2021	telkom vat	985.50	
29.06.2021	PAYE for intern salary	1,000.00	
30.06.2021	jadey office vat	1,250.00	
30.06.2021	shantex vat	1,258.60	
30.06.2021	kenneth okwasa	3,310.55	
29.06.2021	NHIF	3,400.00	
30.06.2021	shadsam auto supplies	3,724.15	
30.06.2021	dallo holdings	3,837.40	
30.06.2021	momanyi nyangau paye	3,846.50	
29.06.2021	margaret pamba	3,921.40	
30.06.2021	redberge investment vat	4,965.50	
30.06.2021	hale pest control service vat	5,943.45	
30.06.2021	irengo investments vat	12,008.60	
30.06.2021	kenvic agencies vat	14,362.05	
29.06.2021	sarah dika	15,000.00	
29.06.2021	esther ndiwa	17,000.00	
29.06.2021	esther ndiwa	17,000.00	
29.06.2021	esther ndiwa	17,000.00	
29.06.2021	esther ndiwa	17,000.00	
29.06.2021	esther ndiwa	17,000.00	
29.06.2021	esther ndiwa	17,000.00	
29.06.2021	esther ndiwa	17,000.00	
30.06.2021	raami supplies vat	17,586.20	
29.06.2021	george amolo	17,640.00	
29.06.2021	elvis oteki	20,000.00	
29.06.2021	nicholas klonji	25,000.00	
29.06.2021	patroba onchari	25,200.00	
29.06.2021	beatrice nyambeki	25,500.00	
30.06.2021	safaricom ltd	28,500.00	
29.06.2021	mary andeso	29,800.00	
29.06.2021	joseph wainaina	35,000.00	
29.06.2021	nairobi city water	36,353.60	
29.06.2021	joseph wainaina	50,000.00	
29.06.2021	joseph wainaina	50,000.00	
29.06.2021	alfaxad omwenga	52,500.00	
29.06.2021	michael yego	53,000.00	
30.06.2021	jadey office solutions	71,250.00	
30.06.2021	shantex agencies	71,741.40	
29.06.2021	alfaxad omwenga	73,500.00	
29.06.2021	samuel kariuki	81,600.00	
30.06.2021	safaricom	87,000.00	
29.06.2021	djud ibrahim	93,000.00	
30.06.2021	cinfra options vat	93,103.45	
29.06.2021	intern salary	94,800.00	
29.06.2021	salim ravino	100,000.00	



29.06.2021	judy uchiri	102,300.00	
29.06.2021	daud ibrahim	107,800.00	
29.06.2021	sarah dika	107,800.00	
29.06.2021	margaret muhia	117,600.00	
29.06.2021	mary ragen	117,600.00	
29.06.2021	mary andeso	132,300.00	
29.06.2021	jambhuri masavi	143,500.00	
29.06.2021	daud ibrahim	147,000.00	
29.06.2021	sarah dika	147,000.00	
29.06.2021	antony memusi	151,200.00	
29.06.2021	joseph wainaina	151,200.00	
29.06.2021	elvis oteki	151,200.00	
29.06.2021	joseph wainaina	151,200.00	
29.06.2021	daud ibrahim	151,900.00	
29.06.2021	sarah dika	151,900.00	
29.06.2021	mary andeso	151,900.00	
29.06.2021	joseph wainaina	162,400.00	
29.06.2021	elvis oteki	172,200.00	
29.06.2021	mary andeso	176,400.00	
29.06.2021	mary ragen	176,400.00	
29.06.2021	margaret muhia	181,300.00	
29.06.2021	caroline opere	193,200.00	
30.06.2021	crystal valuers vat	195,732.60	
29.06.2021	jambhuri masavi	196,000.00	
29.06.2021	nicholas kilenzi	200,000.00	
30.06.2021	shedsam auto supplies	212,275.85	
30.06.2021	nairobi dty water	322,913.00	
30.06.2021	hale pest control service	338,776.55	
30.06.2021	crystal valuers withholding	1,135,249.20	
29.06.2021	director met	1,493,200.00	
30.06.2021	wana-anga savings & credit	2,943,227.70	
30.06.2021	crystal valuers ltd	10,021,510.20	
30.06.2021	wana-anga savings & credit	14,098,871.70	
	<b>TOTAL</b>	<b>35,817,907.75</b>	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C REC-1108 (ME&F) 2020/2021			
Account number : 1000383957			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK (SCHEDULE 2)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C REC-1108 (ME&F) 2020/2021			
Account number : 1000383957			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL	NIL	

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C REC-1108 (ME&F) 2020/2021			
Account number : 1000383957			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT(SCHEDULE 4)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
29.06.2021	transfer from nap to recurrent	360,000.00	
	TOTAL	360,000.00	

GPK (SP)

Development

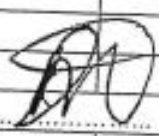

# RECEIPTS

Date	From what Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Amount	Date	Su	Su	Su	Su	Su
3/16/2011	Payroll			1010								
	Local Govt Report Bill											

# PAYMENTS

Description	Account	Amount	Date	Class	Sub	Bal	C/B
Wash State							
Payments							
Bachman's Bldg	101001	24250	8/5/54				8 8621040
Carter Corp Ltd	101002	2708	8/5/54				27089260
Am. Millwork	101003	26900	8/5/54				5 10240
Bachman's Bldg	101001	14700	8/5/54				14700 7
Carter Corp Ltd	101002	10657	8/5/54				10657435
Am. Millwork	101003	11908	8/5/54				11908 15
Carter Corp Ltd	101002	18700	8/5/54				18700 5
Am. Millwork	101003	5800	8/5/54				5800 175
Wash State							
Payments							
Bachman's Bldg	101001	19864	8/9/54				19864 7915
Carter Corp Ltd	101002	20517	8/9/54				20517 8415
Am. Millwork	101003	19880	8/9/54				19880 6730

*Chas. E. ...*  
*...*  
*...*

		REPUBLIC OF KENYA		F.O 30
		MINISTRY OF ENVIRONMENT AND FORESTRY		
		DEV-1108 (ME&F) 2020/2021		
		Account number : 1000383968		
		BANK RECONCILIATION STATEMENT AS AT 30.06.2021		
				Kshs.
Balance as per bank certificate				81,245,104.50
Less				
1. Payments in cashbook not yet recorded in bank statement				60,990,529.30
2. Receipts in bank statement not yet recorded in cashbook				
Add				
3. Payments in bank statement not yet recorded in casbook				90,000.00
4. Receipts in cashbook not yet recorded in bank statement.				181,282.95
Balance as per the cashbook.....				20,517,858.15
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct				
		S.D.A.C		20/7/21
Signature		Designation		Date
(All schedules are attached herewith)				
Prepared by: <u>NAMALI MAREMA</u>		Signature: 		

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEV-1108 (ME&F) 2020/2021			
Account number : 1000383968			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHEDULE 1)			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30.06.2021	berlink suppliers vat	1,258.60	
30.06.2021	burch resort vat	1,750.00	
30.06.2021	braisley ent vat	1,905.15	
29.06.2021	kenya school of govt vat	2,133.60	
30.06.2021	mustral traders vat	2,142.00	
30.06.2021	jadey office solutions vat	2,567.95	
30.06.2021	richin traders vat	2,724.15	
28.06.2021	peter wangai	4,000.00	
28.06.2021	george muthike	4,000.00	
29.06.2021	kenya school of govt vat	4,849.15	
30.06.2021	safaricom ltd vat	5,103.40	
30.06.2021	safaricom ltd vat	5,512.00	
29.06.2021	faith mutwiri	6,000.00	
29.06.2021	kenya pipeline vat	6,206.90	
30.06.2021	pure rose technologies vat	7068.95	
30.06.2021	cinfra options vat	7,202.25	
30.06.2021	safaricom kenya vat	7,360.00	
28.06.2021	dulcaha galgalo	8,000.00	
29.06.2021	charles opiyo	9,800.00	
30.06.2021	mustral traders vat	9,929.65	
30.06.2021	sekwoya ltd vat	10,317.25	
29.06.2021	annie syombua	10,500.00	
28.06.2021	oscar eredi	12,000.00	
28.06.2021	richard yator	12,000.00	
28.06.2021	jeremiah were	12,000.00	
28.06.2021	james kimonido	12,000.00	
29.06.2021	reuben katithi	12,000.00	
28.06.2021	irene kamunge	14,000.00	
30.06.2021	tysed enterprises vat	14,560.00	
28.06.2021	willy wachira	14,700.00	
28.06.2021	ann muhia	14,700.00	
28.06.2021	margaret waithaka	14,700.00	
28.06.2021	francis tunje	14,700.00	
28.06.2021	cyrus nyaata	14,700.00	
28.06.2021	james ombati	14,700.00	
28.06.2021	damaris makena	14,700.00	
29.06.2021	samuel kipkisut	14,700.00	
30.06.2021	ann muthoni	14,700.00	
28.06.2021	dr.chris kiptoo	15,000.00	
29.06.2021	benjamin changwony	15,000.00	
28.06.2021	mary mukuna	15,100.00	
28.06.2021	peter murrey	19,600.00	
28.06.2021	lucy kahare	19,600.00	
28.06.2021	monicah ndunge	19,600.00	
28.06.2021	isaac kemboi	19,600.00	



28.06.2021	paul wangai	20,000.00
28.06.2021	bibiana anyango	20,000.00
28.06.2021	mary wahome	20,000.00
28.06.2021	elvis okhunjia	20,000.00
30.06.2021	telkom kenya vat	20,413.40
28.06.2021	alfred gichu	21,000.00
28.06.2021	lucy kabutu	24,500.00
28.06.2021	kbet kiprop	24,500.00
28.06.2021	peter murrey	24,500.00
28.06.2021	boniface mitei	24,500.00
28.06.2021	mohamed amar	24,500.00
28.06.2021	onesmus kingi	25,000.00
28.06.2021	ann mwanu	25,200.00
28.06.2021	daisy mangera	25,200.00
28.06.2021	jeremiah ogutu	25,200.00
28.06.2021	george papai	25,200.00
28.06.2021	paul wangai	25,200.00
29.06.2021	benjamin changwony	25,200.00
29.06.2021	meshack koima	25,200.00
29.06.2021	redempta lukale	25,200.00
29.06.2021	air fares travel	26,310.00
28.06.2021	edwin elamenya	27,300.00
28.06.2021	mary ragen	28,000.00
29.06.2021	faith chepngetich	28,000.00
28.06.2021	peter webo	28,645.00
28.06.2021	anthony memusi	29,600.00
28.06.2021	jared seda	29,800.00
28.06.2021	G.K walnoga	30,000.00
28.06.2021	phillip tama	30,000.00
28.06.2021	samuel mwangi	30,000.00
28.06.2021	damaris makena	30,000.00
29.06.2021	patrick munene	30,000.00
29.06.2021	pago airways	30,500.00
29.06.2021	safaricom enterprise vat	30,689.65
28.06.2021	mary ndirangu	31,500.00
28.06.2021	patrick munene	31,540.00
28.06.2021	sarah dika	32,485.00
30.06.2021	borderworld travels	32,950.00
28.06.2021	esther towett	33,600.00
28.06.2021	pauline mbae	33,600.00
28.06.2021	joyce kakiya	33,600.00
28.06.2021	meshack odhiambo	34,500.00
28.06.2021	justus kiprono	34,500.00
28.06.2021	brian kirstal	35,000.00
28.06.2021	peter langat	37,600.00
28.06.2021	joseph mutuma	37,800.00
28.06.2021	collins amaru	37,800.00
28.06.2021	jamhuri masavi	37,800.00
28.06.2021	michael ruthuku	37,800.00
28.06.2021	lucy kahare	37,800.00
29.06.2021	agnes yobterik	37,800.00
29.06.2021	patrick munene	39,200.00

28.06.2021	danvas otara	39,900.00
28.06.2021	jane stephen	40,000.00
28.06.2021	patrick munene	40,200.00
28.06.2021	dorcas adhola	40,300.00
30.06.2021	concept three ltd vat	40,434.50
03.06.2021	rosemary wamoto	42,000.00
28.06.2021	samuel kippikut	42,000.00
28.06.2021	zipporah njoki	42,000.00
28.06.2021	meshack koima	42,000.00
28.06.2021	isaac barmao	42,000.00
28.06.2021	grace njue	42,000.00
28.06.2021	hussein daud	42,000.00
29.06.2021	annie syombua	42,000.00
28.06.2021	joel kitili	43,800.00
29.06.2021	dr.chris kiptoo	43,800.00
29.06.2021	catherine njambi	44,800.00
28.06.2021	damaris makena	46,200.00
28.06.2021	joseph wainaina	46,200.00
29.06.2021	jane stephen	46,200.00
28.06.2021	margaret waithaka	49,000.00
28.06.2021	james ombati	49,000.00
28.06.2021	mohamed omar	49,000.00
28.06.2021	lucy kabutu	49,000.00
28.06.2021	boniface mitel	49,000.00
29.06.2021	isabella odhiambo	49,000.00
28.06.2021	margaret maina	49,400.00
29.06.2021	brose county agencies vat	49,482.75
28.06.2021	johnson toboso	50,100.00
28.06.2021	michael yego	50,100.00
29.06.2021	jamhuri masavi	50,100.00
28.06.2021	francis tunje	50,400.00
29.06.2021	agnes yobterik	50,400.00
28.06.2021	daniel boboti	51,500.00
28.06.2021	margaret egressa	52,500.00
28.06.2021	mary wahome	56,000.00
28.06.2021	elvis oteki	57,000.00
28.06.2021	isaac barmao	57,000.00
28.06.2021	mary ndirangu	57,000.00
28.06.2021	nicholas kilonzi	58,800.00
29.06.2021	samuel mwangi	58,800.00
29.06.2021	ventura ventures vat	58,969.15
30.06.2021	vincent chesuswa	60,000.00
28.06.2021	faith chirchir	63,000.00
28.06.2021	nicholas kilonzi	63,000.00
28.06.2021	zipporah gichungu	63,000.00
28.06.2021	john olela	63,000.00
29.06.2021	john olela	63,000.00
28.06.2021	renson miriti	64,500.00
29.06.2021	mary andeso	64,700.00
28.06.2021	paul wangai	64,800.00
28.06.2021	mary wahome	64,800.00
28.06.2021	nicholas kilonzi	64,800.00

28.06.2021	kennedy olwasi	66,000.00
28.06.2021	paul mirie	67,000.00
28.06.2021	justus kiprono	67,000.00
28.06.2021	benjamin changwony	67,000.00
28.06.2021	judy luchiri	67,200.00
28.06.2021	kioko mutunga	67,200.00
28.06.2021	edwin arenga	68,800.00
28.06.2021	miriam luvutse	70,000.00
30.06.2021	berlink suppliers	71,741.40
28.06.2021	dr.chris kiptoo	73,000.00
28.06.2021	mohammed elmi	73,000.00
28.06.2021	isaac kangila	73,200.00
28.06.2021	moses chito	73,200.00
28.06.2021	annie syombua	73,500.00
28.06.2021	alfaxad omwenga	73,500.00
28.06.2021	margaret egeessa	73,500.00
28.06.2021	zipporah njoki	73,500.00
29.06.2021	mary ragen	78,400.00
28.06.2021	meshack odhiambo	79,000.00
28.06.2021	margaret nyaywera	79,500.00
28.06.2021	bibiana onyango	79,500.00
28.06.2021	peter masika	79,500.00
29.06.2021	kimani mukiri	80,000.00
29.06.2021	joyce kakiya	80,000.00
28.06.2021	jane stephen	81,200.00
29.06.2021	jane stephen	81,200.00
29.06.2021	mary wahome	81,200.00
29.06.2021	mary wahome	81,200.00
29.06.2021	mary wahome	81,200.00
29.06.2021	samuel kariuki	81,200.00
29.06.2021	samuel kariuki	81,200.00
28.06.2021	esther chemutal	84,000.00
28.06.2021	margaret egeessa	84,000.00
28.06.2021	judy luchiri	84,000.00
28.06.2021	grace njve	84,000.00
29.06.2021	cornelius sangura	84,000.00
29.06.2021	koigi aderitu	84,000.00
29.06.2021	nahashon mwangi	84,000.00
28.06.2021	samuel kariuki	84,400.00
28.06.2021	caroline wambua	84,400.00
28.06.2021	isaac kangila	84,400.00
28.06.2021	mary ragen	84,400.00
28.06.2021	brian kimitai	84,400.00
28.06.2021	charles bett	84,400.00
28.06.2021	brian kimitai	84,400.00
29.06.2021	nicholas kilonzi	84,400.00
28.06.2021	beatrice nyambeki	85,000.00
29.06.2021	beatrice nyambeki	85,000.00
28.06.2021	erick akotsi	88,200.00
03.06.2021	margaret muhia	90,000.00
28.06.2021	jane stephen	90,000.00
28.06.2021	lucy kahare	90,000.00

29.06.2021	samuel kariuki	90,000.00
29.06.2021	samuel kariuki	90,000.00
28.06.2021	paul wangai	92,000.00
28.06.2021	mary wahome	92,000.00
28.06.2021	caroline wambua	92,000.00
29.06.2021	samuel kariuki	93,000.00
28.06.2021	catherine njambi	95,000.00
29.06.2021	judy luchiri	95,000.00
30.06.2021	pago airways ltd	95,760.00
28.06.2021	charles bett	97,200.00
28.06.2021	margaret egressa	98,000.00
28.06.2021	judy luchiri	98,500.00
30.06.2021	burch resort	99,750.00
28.06.2021	jane stephen	100,000.00
28.06.2021	judy luchiri	100,000.00
29.06.2021	judy luchiri	100,000.00
29.06.2021	judy luchiri	100,000.00
29.06.2021	judy luchiri	100,500.00
29.06.2021	damaris makena	101,500.00
29.06.2021	damaris makena	101,500.00
29.06.2021	joseph wainaina	101,500.00
29.06.2021	samuel kariuki	101,500.00
29.06.2021	ventura ventures withholding	102,606.30
28.06.2021	moses chito	104,000.00
28.06.2021	zipporah njoki	104,000.00
28.06.2021	margaret nyaywera	104,000.00
28.06.2021	zipporah njoki	104,000.00
28.06.2021	samuel kariuki	105,000.00
29.06.2021	damaris makena	105,000.00
29.06.2021	mary ragen	105,000.00
29.06.2021	brian kintai	106,000.00
28.06.2021	bibiana onyango	107,800.00
29.06.2021	elvis kiarie	107,800.00
30.06.2021	braisley ent	108,594.85
28.06.2021	peter webo	108,800.00
28.06.2021	charles bett	108,800.00
29.06.2021	mary ragen	108,800.00
29.06.2021	brian kintai	108,800.00
28.06.2021	samuel kariuki	112,000.00
29.06.2021	elvis okhunja	112,000.00
28.06.2021	peter webo	117,600.00
28.06.2021	caroline wambua	117,600.00
17.06.2021	irene kamunge	120,000.00
29.06.2021	kenya school of govt	121,616.40
28.06.2021	isaac barmao	121,800.00
28.06.2021	joseph wainaina	121,800.00
28.06.2021	samuel kariuki	122,000.00
30.06.2021	mustral traders	122,094.00
29.06.2021	mary mukuna	122,500.00
28.06.2021	caroline opere	122,600.00
29.06.2021	samuel kariuki	123,000.00
29.06.2021	judy luchiri	125,000.00

28.06.2021	mary wahome	127,400.00
28.06.2021	mary andeso	129,600.00
28.06.2021	mary ragen	129,600.00
28.06.2021	elvis okhunja	129,600.00
29.06.2021	judy luchiri	130,000.00
28.06.2021	sarah dika	134,400.00
28.06.2021	peter webo	134,500.00
28.06.2021	zipporah gichungu	140,000.00
28.06.2021	brian kintal	140,000.00
29.06.2021	brian kintal	140,000.00
28.06.2021	mohammed elmi	146,000.00
30.06.2021	jadey office solutions	146,372.05
28.06.2021	sarah dika	147,000.00
23.06.2021	geofrey bosire	150,000.00
28.06.2021	nicholas kilanzi	150,000.00
28.06.2021	judy luchiri	150,250.00
28.06.2021	damaris makena	154,000.00
29.06.2021	mary ragen	154,000.00
28.06.2021	elvis oteki	154,100.00
28.06.2021	mary andeso	154,100.00
28.06.2021	michael yego	154,100.00
28.06.2021	mary andeso	154,100.00
29.06.2021	elvis okhunja	154,100.00
30.06.2021	richin traders	155,275.85
28.06.2021	joyce mutiga	159,600.00
28.06.2021	jane stephen	159,600.00
30.06.2021	pago airways	159,600.00
29.06.2021	elvis oteki	162,400.00
28.06.2021	johnson toboso	163,200.00
29.06.2021	mary ragen	163,200.00
29.06.2021	john olela	168,000.00
28.06.2021	enock maticha	171,500.00
28.06.2021	damaris makena	171,500.00
28.06.2021	hezron nyakundi	173,000.00
28.06.2021	paul wangal	175,000.00
28.06.2021	damaris makena	176,400.00
29.06.2021	samuel karuki	180,000.00
28.06.2021	judy luchiri	182,100.00
28.06.2021	charles bett	188,400.00
29.06.2021	damaris makena	189,000.00
30.06.2021	reuben katithi	189,000.00
29.06.2021	brian kintal	192,400.00
29.06.2021	elvis okhunja	201,600.00
17.06.2021	alice maina	203,000.00
29.06.2021	kenya school of govt	276,400.85
30.06.2021	safaricom ltd	290,892.60
30.06.2021	safaricom ltd	314,184.90
29.06.2021	ventura ventures retention	342,021.00
29.06.2021	kenya pipeline	353,793.10
28.06.2021	edward njuguna	373,500.00
28.06.2021	hussein daud	384,000.00
30.06.2021	pure rose technologies	402,931.05

30.06.2021	cinfra options	410,527.75	
30.06.2021	safaricom kenya	419,520.00	
28.06.2021	cyrus mageria	513,000.00	
28.06.2021	meshack koima	556,500.00	
30.06.2021	mustral traders	565,990.35	
30.06.2021	transfer of funds to deposit	588,082.75	
28.06.2021	elvis okhunjia	601,000.00	
28.06.2021	caroline opere	666,400.00	
30.06.2021	tysed enterprises	829,920.00	
30.06.2021	telkom kenya	1,163,564.10	
29.06.2021	funds transfer national report	1,630,751.00	
29.06.2021	safaricom enterprise	1,749,310.95	
29.06.2021	national oil corp	1,800,000.00	
30.06.2021	concept three ltd	2,304,765.50	
29.06.2021	Funds transfer NBSAP	2,377,735.00	
29.06.2021	brose county agencies	2,820,517.25	
29.06.2021	ventura ventures	2,916,613.45	
29.06.2021	KFS	15,091,337.00	
	<b>TOTAL</b>	<b>60,998,529.30</b>	

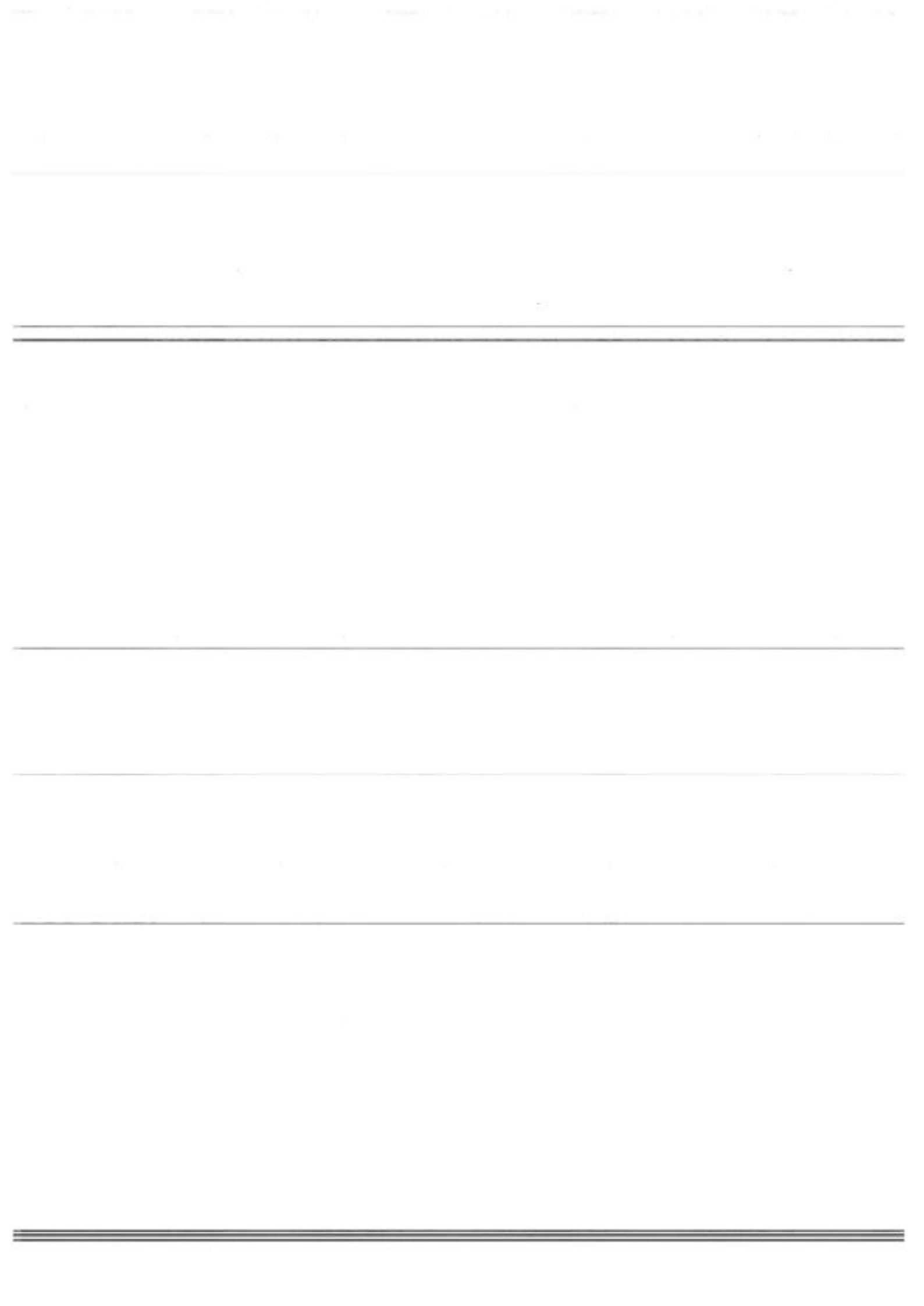
REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEV-1108 (ME&F) 2020/2021			
Account number : 1000383968			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
	TOTAL		NIL

REPUBLIC OF KENYA			
MINISTRY OF ENVIRONMENT AND FORESTRY			
A/C DEV-1108(ME&F) 2020/2021			
Account number : 1000383968			
BANK RECONCILIATION STATEMENT AS AT 30.06.2021			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 3)			
DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
19-Feb-21	FT21050NTSHJ(Gladys Onkangi)	90,000.00	
	TOTAL	90,000.00	



# GOVERNMENT IMPRESTS

## APPENDIX V (PG 46)



IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>143</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ACCOUNTS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ACCOUNTS AND FINANCE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMIN</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMIN. SERVICES - HQ.</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMIN. SERVICES HQS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION HEADQUARTERS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION - HEADQUARTERS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION AND PLANNING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION HEADQUARTERS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION POLICE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>ADMINISTRATION POLICE</u>			
PF/NO	Vendor Name	Designation	Amount
2006063917	PATRICK MUREGA DAVID	N.A.	14,700.00
2006066818	STEPHEN SIMPIROI ASAAPE	N.A.	337,900.00
Department Outstanding:			352,600.00
Department: <u>ADMINISTRATION- HEADQUARTERS</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>ADMINISTRATION</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>Aids Control Unit Environment</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>BOMET</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>CHIEF PUBLIC HEALTH OFFICER</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>COMMERCE AND TOURISM</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>COMMISSIONER OFFICE</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>CONTROLLER OF BUDGET</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>CONSERVATION</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00
Department: <u>Climate Change Secretariat</u>			
PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>Conservation Department - Forestry</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>Conservation Department - Headquarters</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DIPLOMATIC POLICE UNIT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DIRECTOR - RESOUR SURVEY &amp; REMOTE SEN.</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DIRECTOR OF MICRO AND SMALL ENTERPRISES DEVELOPMENT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DIRECTORATE OF SECONDARY AND TERTIARY EDUCATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT DEVELOPMENT SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT FOREST OFFICER - BUNGOMA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT FOREST OFFICER - KAJIADO</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT FOREST OFFICER - KIRINYAGA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT FOREST OFFICER - KITUI</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT WATER OFFICE - HOMA BAY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>DISTRICT WATER OFFICE - HOMA BAY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>Directorate of Environment</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>Environment &amp; Natural Resource Development</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>Environment Headquarters</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>Environment</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>Environment Headquarters</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>Environment and Forestry</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>FINANCE AND PROCUREMENT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>FINANCE MANAGEMENT SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>FISHERIES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>FOREIGN TRADE SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00
Department: <u>FORBSTER OLARABEL - BARINGO</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
		Department Outstanding:	0.00

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>Financial Management and Procurement Services -</u>			
<u>PF/NO</u>	<u>Environment</u>		Amount
	<u>Vendor Name</u>	<u>Designation</u>	
Department Outstanding:			0.00
Department: <u>Fish Levy Trust Fund</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>Forestry Services</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GENERAL ADMIN &amp; PLANNING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GENERAL ADMIN AND PLANNING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GENERAL ADMINISTRATIVE SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GSU - A COY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GSU - B COY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GSU - C COY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>GSU - RECCE COY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>Green Growth &amp; Employment - Headquarters</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount
Department Outstanding:			0.00
Department: <u>HEAD QOURTERS ADMINISTRATIVE SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	Amount

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>HEAD QAURTERS ADMINISTRATIVE SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTER ACCOUNTS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTER - ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTER - PERSONNEL</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTER- FINANCE &amp; PROCUREMENT</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS &amp; GENERAL ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
1989096151	VERONICAH NZILANI NDETU	N.A.	42,000.00
		Department Outstanding:	42,000.00
Department: <u>HEADQUARTERS ACCOUNTS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS ADMINISTRATIVE SERVICE</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS ADMINISTRATIVE SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS ADMINSTRATIVE SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount



IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>HEADQUARTERS ADMINSTRATIVE SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEADQUARTERS ADMINSTRATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEADQUARTERS PERSONNEL</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HOUSING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HUMAN RESOURCE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ICT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>INDUSTRIAL COURT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>INFORMATION HQS.</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>Implementation of National Climate Change Action Plan</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>Infrastructure</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>LAIKIPIA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>LANDS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>LEGISLATURE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>MAKUENI</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>MANAGEMENT CONSULTANCY SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ME&amp;NR</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - BUSIA COUNTY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - ELDORET</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - EMBU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - GARISSA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - HEADQUARTER</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - JKIA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - KAKAMEGA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - KERICHO</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00

IMPREST HOLDER

29-SEP-21 08:19 AM

Department: <u>METEOROLOGICAL STATION - KERICHO</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - KISUMU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - LAMU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - MACHAKOS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - MALINDI</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - MANDERA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - MARSABIT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - MOMBASA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - MOYALE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - NANYUKI</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - NAROK</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - NYAHURURU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00

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Department: <u>METEOROLOGICAL STATION - THIKA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - VOI</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION - WAJIR</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION -TRANS NZOIA COUN</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION-KAPSABET</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION-KWALE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION-NYAMIRA (KISII N)</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>METEOROLOGICAL STATION-SAMBURU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>MINISTRY OF ENVIRONMENT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>MINISTRY OF PUBLIC WORKS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>MINISTRY OF ROADS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			

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Department: <u>MINISTRY OF ROADS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>MTWAPA AROMET STATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>Meteorological Department Headquarters</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>Ministry Of Enviroment Protection,Energy,water&amp;Natural Resources</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>Ministry of Environment and Forestry - Recurrent</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>Multilateral Environmental Agreements (MEAs)</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>NAIRBI METROPOLITAN DEVELOPMENT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>NAIROBI</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>NAKURU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>NAROK</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>NASCOP</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
			Department Outstanding: 0.00
Department: <u>NATIONAL REGISTRATION BUREAU</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>

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Department: <u>NATIONAL REGISTRATION BUREAU</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>OFFICE OF THE COMMISSIONER</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>Office of the Deputy Inspector General - Kenya Police</u>			
PF/NO	<u>Service Headquarters</u>		Amount
	Vendor Name	Designation	
		Department Outstanding:	0.00
Department: <u>Office of the Director of Public Prosecutions</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>PLANNING</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>PLANNING AND DEVELOPMENT</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>PLANNING DIVISION</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>PRISONS</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>PROBATION &amp; AFTERCARE</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>REGISTRATION GENERAL HEAD QUARTERS</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>SECTORAL PLANNING DIRECTORATE</u>			
PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00
Department: <u>THE NATIONAL TREASURY</u>			
PF/NO	Vendor Name	Designation	Amount

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Department: <u>THE NATIONAL TREASURY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>THIKA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>TRS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>The National Treasury</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>VETERINARY DEPT SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>WAJIR</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>WEST-POKOT COUNTY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>WMO Regional Meteorological Training Centre</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>YOUTH DEVELOPMENT AND TRAINING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Designation</u>	<u>Amount</u>
Department Outstanding:			0.00
Total Outstanding:			394,600.00





Training Levy 2020/21 f/y :

No.	Name	Balance as at 30/6/2020	New Training Levy 2020/21	Total Training Levy 2020/21	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	Apr	May	June	Total Revenue 2020/21 f/y	Out by 30/6/21
1	David L. Mkhali	102,000.25	0.00	102,000.25	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	84,480	17,520.00
2	John L. Mkhali	63,584.00	0.00	63,584.00	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	6,744.25	84,480	20,333.25
3	Phiso Mvusi	0.00	612,200.00	612,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	606,954.00	0.00
4	Mogosi Mkhosi	0.00	507,000.00	507,000.00	0.00	6,100	0.00	0.00	0.00	0.00	6,092.00	6,185.25	17,282.00	17,282.00	17,282.00	17,282.00	86,410.00	775,600.00
	Total	171,784.25	1,179,600.00	1,351,384.25	13,144.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	13,534.25	62,076.75	592,421.25

- Training Levy ⇒ 1,247,572.5.  
 - Salary Advance ⇒ 190,638

SALARY ADVANCE FOR THE YEAR ENDING 30 JUNE 2021

No. Matter	Prize	Balance at 30/6/2020	New Advance	Total Advance 2020/21	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Payment 2020/21 (1/7)	Balance by 30/6/2021	Remarks
1. Roshan W. Roshan	1284131342	38,600.00	0	38,600.00	9,600	9,600	9,600	9,600	9,600	0	0	0	0	0	0	0	38,600	38,600.00	Approved
2. Wazir V	1291039483	202,340.00	0	202,340.00	28,335	28,335	28,335	28,335	28,335	0	0	0	0	0	0	0	202,340	202,340.00	Approved
3. Wazir V	1291039483	0	320,550.00	320,550.00	0	0	0	0	0	0	0	0	0	0	0	0	320,550	320,550.00	Approved
4. Jadhav		85,520.00	0	85,520.00	5,480.00	5,480.00	5,480.00	5,480.00	5,480.00	0	0	0	0	0	0	0	85,520	85,520.00	Approved
5. Wazir V	1399201905	95,380.00	0	95,380.00	7,983.35	7,983.35	7,983.35	7,983.35	7,983.35	0	0	0	0	0	0	0	95,380	95,380.00	Approved
6. Wazir V	1399201905	0	246,000.00	246,000.00	0	0	0	0	0	0	0	0	0	0	0	0	246,000	246,000.00	Approved
7. Wazir V	1399201905	0	58,600.00	58,600.00	0	0	0	0	0	0	0	0	0	0	0	0	58,600	58,600.00	Approved
8. Wazir V	1399201905	0	58,600.00	58,600.00	0	0	0	0	0	0	0	0	0	0	0	0	58,600	58,600.00	Approved
TOTAL		819,690.00	576,600.00	1,396,290.00	60,488.35	60,488.35	60,488.35	60,488.35	60,488.35	0	0	0	0	0	0	0	1,396,290	1,396,290.00	Approved

Employer (vote): 12101 Ministry of Environment and Forestry

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1990148123 Mr	Daniel Muange Mbithi	10810400	6,790.00	20,329.25	
2. 1995010260 Mr	Zablon Weku Shilenje	13579854	17,282.00	725,820.00	
3. 2011004994 Mr	Augustine Kiplagat Kiptum	24304671	13,195.35	501,423.25	
<b>3</b>	<b>Vote Totals: 12101 Ministry of Environment and Forestry</b>		<b>37,267.35</b>	<b>1,247,572.50</b>	



V2.0098.21.0601(Build 145558)

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Court Attachment for the month of June-2021

Employer (vote): 12101 Ministry of Environment and Forestry

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1889135002 Mr	Walter Aswa Nganyi	7347954	30,000.00	1,140,000.00	
1 Vote Totals: 12101 Ministry of Environment and Forestry			30,000.00	1,140,000.00	

AUTHORIZED BY: .....

CHECKED BY: .....

# **RETENTION/DEPOSITS**

## **APPENDIX VII (PG 47)**

MINISTRY OF ENVIRONMENT AND FORESTRY

VOTE DEP 1108(DEPOSITS ACCOUNT)

RETENTION MONEY 2020/21 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	Geolice Agencies	10/8/2011	147,259.70
4	Alfrenic Building Services	10/8/2011	100,036.40
5	Fastrack Investment ltd	10/8/2011	1,612,268.90
6	Kimawili Electrical services ltd	10/8/2011	74,805.00
7	Gracan Construction Ltd	10/8/2011	652,302.70
8	Platinum Enterprises	11/8/2011	524,180.00
9	M/s B uildmore Construction	21/11/2012	2,668,641.20
10	Bosquire B.Systems Ltd	14/6/2012	2,000,000.00
11	M/s Ngarwe Building Construction	13/6/2012	101,827.45
12	Lesthan Enterprises	4/8/2011	212,000.00
13	M/s Fine tops Enterprises	12/6/2012	1,919,009.50
14	Gracan Co.Ltd	8/6/2012	611,423.15
15	Start Gen Contractor	12/2/2013	192,040.30
16	Start Gen Contractor	24/4/2013	180,000.00
17	Salmat Limited	7/5/2013	618,262.60
18	Tripple I&K Company	7/5/2013	476,000.00
19	Texco Limited	7/5/2013	191,707.40
20	Turkana Tec &Building	7/5/2013	323,312.90
21	Tripple I&K Company	7/5/2013	1,120,000.00
22	M/s Gracan construction	7/5/2013	318,685.00
23	M/s Gracan construction	12/2/2013	514,217.60
24	Harland Enterprises	7/4/2012	75,060.00
25	M/s Nyoro Construction	15/6/04	457,160.00
26	Nyakio general constuction	29/1/2003	200,000.15
27	M/s Ngarwe Building Construction	12/2/2013	56,221.80
28	Global Environment Facility	7/4/2015	108,416.60
29	Start General Contractors	17/12/2014	200,000.00
30	M/s Davester Enterprises	4/6/2015	238,580.00
31	Stanklean Commercial	19/6/2015	898,832.40
32	Relay Fast Enterprises	19/6/2015	278,578.65
33	Online Technologies	30/6/2015	714,000.00
34	Tripple I&K Campany	30/6/2015	400,000.00
35	EXPRESS PLUMBERS	24/3/2016	500,000.00
36	SMART FRONTERS	24/3/2016	643,771.00
37	TRIPLE I@K COMPANY	24/6/2016	400,000.00
38	SITE GEN CONTRACTION	30/6/2016	1,180,000.00
39	LENGO AFRICA GEN. CONSTRUCTION	30/6/2016	846,700.00
40	DANMO PRODUCTS LTD	14/6/2017	179,649.20
41	Online Technologies	30/6/2017	394,549.65
42	DALLO HOLDING LIMITED	27/6/2019	42,713.50

# PENDING ACCOUNTS PAYABLES

## ANNEX I (PG 51)

PENDING BILLS SUMMARY FOR FY 2020 2021				
1	SERVICES		732,400,050.99	
2	SUPPLY OF GOODS		14,856,385.00	
3	CONSTRUCTION		7,062,938.24	
	<b>TOTALS</b>		<b>754,319,374.23</b>	





PRINCIPAL SECRETARY  
THE NATIONAL TREASURY

25 JUL 2021

RECEIVED

MINISTRY OF ENVIRONMENT AND FORESTRY  
OFFICE OF THE PRINCIPAL SECRETARY

Telephone: 254-20-2730808/9  
Website: [www.environment.go.ke](http://www.environment.go.ke)  
Fax: 254-20-2734722  
Email: [psoffice@environment.go.ke](mailto:psoffice@environment.go.ke)  
When replying please quote:

NHIF BUILDING  
RAGATI ROAD  
P. O. BOX 30126-00100  
NAIROBI

Ref No: MEF/PROC/1/VOL. XIV (186)

Date: 23<sup>rd</sup> July, 2021

Dr. Julius Muia, CBS  
Principal Secretary  
The National Treasury  
NAIROBI

Dear *BS*

LIST OF PENDING BILLS AS AT 30<sup>TH</sup> JUNE 2021 AND PRIOR YEARS

Reference is made to your letter ref: AG3/87/1/VOL/VIII/86 dated 6<sup>th</sup> July, 2021 and National Treasury Circular No. 7/2021, ES/03 "R" (7) dated 28<sup>th</sup> June, 2021 on "Guidelines for Implementation of the Financial Year 2021/22 and Medium-Term Budget".

As requested, the following is the list of Pending Bills status report for the period 2020-2021 and previous financial years:

Summary table: 1 analysis of pending bills

Financial year	Fy 2020/2021 (kshs)		Prior years (ksh)		Total (kshs)	remarks	
	Rec	Dev	Rec	Dev			
1.	Bills Verified and Payable	N/A	N/A	12,339,096.00	N/A	12,339,096.00	Lack of sufficient funds due to budget cuts
2.	Bills Under Verificatio	64,295,914.71	8,946,015.71	4,043,790.00	7,062,937.24	84,348,657.24	Lack of sufficient funds due to budget

	n						cuts
3.	Bills Under the DCI/EAC C	N/A	N/A	N/A	N/A	N/A	
4.	Contested / Courts Award	N/A	N/A	N/A	657,197,454.55	657,197,454.55	
5.	Ineligible Bills	N/A	N/A	N/A	N/A	N/A	
<b>TOTAL PENDING BILLS</b>						753885207.79	

**Summary table 2: settlement of verified and payable pending bills.**

Verified and payable pending bills		Amount (kshs.)	Amount paid (kshs)	Outstanding amount (kshs)
A	Bills verified and payable (from table I above)	12,339,096.00	N/A	12,339,096.00
B	Amount paid	N/A	N/A	N/A
c	Outstanding balance (A-B)	12,339,096.00	N/A	12,339,096.00

**Summary Table 3: Detailed Schedule of Pending Bills**

S/ No	Date	Supplier/contractor	Nature	AMOUNT (kshs)		
				Rec	Dev	Total
1.		KARLO-Dairy Training Institute	Provision of Full-Day Conference Services For a Retreat for Preparation of The 2021/22-2023/24 Medium Term Budget	455,160		455,160
2.		Rex Kiosk	Supply and Delivery of Newspapers	343,350		343,350
3.		Codays Enterprises	Supply and Delivery of Face Masks and Sanitizer	3,670,000		3,670,000
4.		KEFRI	Provision of Full Day Conference Services for Road Safety Mainstreaming Training	150,000		150,000

5.	KEFRI	Provision of Full Day Conference Services for Staffing Needs	327,500		327,500
6.	KEFRI	Provision of Full Day Conference Services for Staffing Needs	302,500		302,500
7.	KEFRI	Provision of Full Day Conference Services for Review of the Proposed Organization Structure and Staffing Needs for the Ministry	81,000		81,000
8.	Jogat Supplies	Supply and Delivery of Toners	620,000		620,000
9.	Dokatech Enterprises	Supply and Delivery of Furniture for Legal Office	228,000		228,000
10.	Shantex Agencies	Supply and Delivery of Various Toners	1,113,835		1,113,835
11.	Sunbeam Computers	Supply and Delivery of Desktop Computer for PSs	125,000		125,000
12.	Redlins Agency	Supply and Delivery of Tyres	272,650		272,650
13.	Attic Tours And Travel	Provision of Return Air Ticket (Economy Class) Nairobi-Eldoret for PS	26,700		26,700
14.	Attic Tours And Travel	Provision of Return Air Ticket (Economy Class) Nairobi-Eldoret for PS and his PA	44,550		44,550
15.	Attic Tours And Travel	Provision of Return Air Ticket (business Class) Nairobi-Kisumu for CAS	52,600		52,600
16.	Attic Tours And Travel	Provision of Return Air Tickets Nairobi-Kisumu for CS and staff.	118,540		118,540
17.	Attic Tours And Travel	Provision of Return Air Ticket (Economy Class) Nairobi-Mombasa for Kennedy Aluasi	37,730		37,730
18.	Burch Resort	Provision of Full Day Conference Services		126,000	126,000
19.	Burch Resort	Provision of Full Day Conference Services		238,000	238,000
20.	Alfy Enterprises	Provision of repair and maintenance of server room air conditioners	358,000		358,000
21.	Naivasha	Provision of Full Day		272,000	272,000

		County Club	Conference Services			
22.		Crystal Valuers Ltd	Rents And Parking Fees	13,006,530.20		13,006,530.20
23.		Crystal Valuers Ltd	Rents And Parking Fees	789,316.00		789,316
24.		Techbite Enterprises	Supply and Delivery of Furniture for the CS Office	484,000		484,000
25.		Institute for Research and Policy Alternatives	20% Payment for the Provision of Consultancy Services for Developing Composite Subsidiary Legislation on Duties for Public and Private Entities, Monitoring, Reporting and Verification (MRV) Monitoring and Enforcement, (Penalties, Incentives) Under Climate Change ACT (2016		896,724	896,724
26.		Muma & Kanjama Advocates	20% Payment for the Provision of Consultancy Services for Public Participation Consultations and Access to Climate Change Information Regulations under Climate Change Act, 2016		340,000	340,000
27.		Muma & Kanjama Advocates	20% Payment for the Provision of Consultancy Services for Developing Subsidiary Legislation on Code of Conduct and Conduct for doing Business for the National Climate Change Council and Staff under the Climate Change Act (2016		320,000	320,000
28.		Specicom Technologies	Supply and Delivery of a Mac Book Computer	254,000		254,000
29.		KEFRI	Provision of full day conference services	180,000		180,000
30.		Sure solution	Supply and delivery of desk projector		210,240	210,240
31.		Salmaya Supplies	Supply, Delivery, Installation Of Modems, Projector, Surge Protector, Extension Cables and Printer		76,150	76,150

32.	Astorian Grand Hotel	Provision of Full Day Conference Services		224,000	224,000
33.	Burch Resort Naivasha	Provision of Full Day Conference Services		140,000	140,000
34.	Burch Resort Naivasha	Provision of Full Day Conference Services		140,000	140,000
35.	Standard Group	Provision of advertisement services		177,480	177,480
36.	CMC Motors Group	Provision of service and repair of motor vehicle reg no. GKB 999T		109,785.17	109,785.17
37.	GAA	Provision of advertisement services		1,091,786.5	1,091,786.5
38.	Naivasha County Hotel Ltd	Provision of Full Day Conference Services		224,000	224,000
39.	Burch Resort Naivasha	Provision of Full Day Conference Services		70,000	70,000
40.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Malindi-Nairobi); for 8 no. Officers attending the "World Wetland Day Celebration" 2nd Feb. 2021	263,200.00		263,200.00
41.	Angani Tours & Travel Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for PS 22nd Nov. 2020	28,800.00		28,800.00
42.	Attic Tours and Travel Limited	Provision of Return Air Ticket (Nairobi-Mombasa-Nairobi); for 2 no. Officers attending the "Finalization of the 2nd Progress Report for the 3rd Medium Plan BIG 4 Agenda and Post COVID-19 Economic Recovery Strategy Indicators Book" 18th Dec. 2020	59,000.00		59,000.00
43.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for PS and PA; 6th Feb. 2021	50,940.00		50,940.00
44.	Takers Tours & Travel	Provision of Return Air Ticket (Nairobi-Wajir-Nairobi); for CAS; 24th March 2021	20,970.00		20,970.00
45.	Alibaba Tours & Travel	Provision of Return Air Ticket (Nairobi-Malindi-	27,650.00		27,650.00

	Limited	Nairobi); for CAS "World Wetland Day Celebration Follow-up" 28th Feb. 2021			
46.	Laican Enterprises Limited	Provision of Return Air Ticket (Nairobi-Mombasa-Nairobi); for 2 no. Officers at- tending the "Annual ICPAK Seminar" 24th May 2021	77,200.00		77,200.00
47.	Laican Enterprises Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for PS; "International Day of Forests - Sabor Forest Station, Kaptagat Forest Place" 21st March 2021	30,800.00		30,800.00
48.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for PS and Officers from Communication Unit; "Signing of Uasin Gishu County and KFS Arboretum Collaboration Framework" 12th March 2021	127,920.00		127,920.00
49.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for H/SCM; "Official Fieldwork" 8th March 2021	31,980.00		31,980.00
50.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for PS and PA; 4th Dec. 2020	59,900.00		59,900.00
51.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Eldoret-Nairobi); for PS and PA; 4th Dec. 2020	67,920.00		67,920.00
52.	Pago Airways Travel Services Limited	Provision of Return Air Ticket (Nairobi-Mombasa-Nairobi); for 3 no. Officers at- tending the "36th Annual ICPAK Seminar" 24th Nov. 2020	97,380.00		97,380.00
53.	Air Fares Agency Limited	Provision of Return Air Ticket (Nairobi-Mombasa-Nairobi); for Officer attending the "Stakeholders Consultation on Galana	39,320.00		39,320.00

54.	Angani Tours & Travel Limited	Kulalu Food Security Project" 4th Dec. 2020 Provision of Return Air Ticket (Nairobi-Mombasa-Malindi); Office attending the "36th Annual ICPAK Seminar" 24th Nov. 2020	37,525.00		37,525
55.	Attic Tours and Travel Limited	Provision of 'One-Way' Air Ticket (Eldoret-Nairobi); PS & Aide; 4th Jan. 2021	53,700.00		53,700.00
56.	Lovita Limited	Supply and Delivery of Publicity Materials for "World Ozone Day Celebrations"		128,300.00	128,300.00
57.	Adage Publishing and Information Services	Supply and delivery of electronic signature ad	165,000		165,000
58.	Five style company & cleaners ltd	Provision of cleaning services	3,108,447		3,108,447
59.	Five style company & cleaners ltd	Provision of cleaning services	1,645,396		1,645,396
60.	Jimkar consultants	Provision of Consultancy Services for Development of Inventory on Chemicals and Waste in Kajiado County for 60% for Inception and First Draft		1,620,000	1,620,000
61.	Kenya Broadcasting Corporation	Provision of Roll Out of Awareness Materials on Environment Sound Mgt of Waste Services		1,378,080	1,378,080
62.	Kenya Medical Supplies Authority	Provision of Distribution of Health Care Waste Commodities to 13 Health Care Facilities in Nakuru, Nairobi, Mombasa and Kisumu (UPOP Project)		413,810	413,810
63.	Burch resort	Provision of Full Day Conference Services		164,500	164,500
64.	KEFRI	Provision of Full Day Conference Services		20,000	20,000
65.	National Oil Corporation of Kenya	Supply of Fuel Petrol for Transport		152,400	152,400
66.	Rhamu Services	Provision of Car Hire		205,700	205,700

	Co. Limited	Services			
67.	Mistral general traders ltd	Supply and delivery of tyres		207,060	207,060
68.	Royal media services ltd	Provision of advertisement services for national tree planting campaign	522,000		522,000
69.	Royal media services ltd	Provision of Radio and Television Advert Services for Launching Solid Waste Management as per Space Order 15451 and 3618 Respectively.	2,204,000.00		2,204,000.00
70.	Proximity (K) Limited	Procurement of items to comply with health requirements to re-open IMTR	1,591,200.00		1,591,200.00
71.	Telcom Kenya Limited	Provision of Corporate Internet Services and Wide Area Network (WAN) to KMD Hqtrs and IMTR	3,658,697.87		3,658,697.87
72.	Poolside Cafeteria Services	Provision of meals to MET shift workers at Moi Airbase for the months of July-December, 2020, January-April 2021	787,900.00		787,900.00
73.	Gafwin Company Limited	Provision of meals to MET shift workers at Wilson Airport for the months of July-December, 2020, January-April 2021	491,600.00		491,600.00
74.	Ciddy Caterers	Provision of meals to MET shift workers at JKIA for the months of August - December 2020	1,145,700.00		1,145,700.00
75.	Gafwin Company Limited F/Y 2020-2021	Provision of meals to MET shift workers at Wilson Airport for the months of April 2021	121,900.00		121,900.00
76.	Poolside Cafeteria Services F/Y 2020-2021	Provision of meals to MET shift workers at Moi Airbase for May 2021	79,800.00		79,800.00
77.	Air tickets for Dr. Gikungu to Kisumu	Provision of air tickets to various officers	18,000.00		18,000.00
78.	Lavington Security Services	Provision of security services to KMD Hqtrs and outstations for the Months of	9,918,000.00		9,918,000.00



			Oct-June 2021		
79.	Ministry of Information, Communication & Technology	Provision of Advertisement for Open tender Advertisement	212,115.00		212,115.00
80.	Kalro Dairy Research Institute	Provision of conference facility	350,000.00		350,000.00
81.	Brose County Agencies	Supply and delivery of Meyteorological Balloons	2,870,000.00		2,870,000.00
82.	Five style company & cleaners ltd	Provision of cleaning services	2,903,380		2,903,380
83.	Soniak Cleaning Services Limited	Provision of cleaning services	2,361,984.70		2,361,984.70
84.	Concept Three Company Limited	Supply, Delivery and Installation of Air Conditioners at Moi International Airport Mombasa	2,345,200.00		2,345,200.00
85.	Attic Tours	Provision of air tickets to various officers F/Y 2019-2020	365,640.00		365,640.00
86.	Ali Baba	Proviison of air tickets 17 packs on official duties to Mombasa F/Y 2019-2020	763,000.00		763,000.00
87.	Gafwin Company Limited	Provision of meals to MET shift workers at Wilson Airport for months of May-June 2020	126,100.00		126,100.00
88.	Waaso Constuction Limited	Construction of perimeter wall MET station at Industrial area		7,062,937.24	7,062,937.24
89.	Gafwin Company Limited	Provision of meals to MET shift workers at Wilson Airport for the months of May and June, 2020	63,050.00		63,050.00
90.	Silverline Multi Services	Provision of Cleaning Services	3,203,214.00		3,203,214.00
91.	Silverline Multi Services	Provision of Cleaning Services	3,203,214.00		3,203,214.00
92.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Mombasa one-person 5 <sup>th</sup> May 2019	32,590.00		32,590.00

93	Pago Airways Travel Services Ltd	Air Ticket from Nairobi- Mombasa three person 22 <sup>nd</sup> May 2019	99,840.00		99,840.00
94	Pago Airways Travel Services Ltd	Air Ticket from Nairobi, Wajir, Mombasa eight person 3 <sup>rd</sup> June, 2019	180,470.00		180,470.00
95	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Mombasa two person 14 <sup>th</sup> June,2019	90,830.00		90,830.00
96	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Kisumu 25 <sup>th</sup> June,2019	286,695.00		286,695.00
97	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Warszawa 3 <sup>rd</sup> July ,2019	275,680		275,680
98	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Montreal 26 <sup>th</sup> July ,2019	298,145.00		298,145.00
99	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Kisumu 25 <sup>th</sup> August,2019	66,990.00		66,990.00
100	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Amsterdam-Madrid- Amsterdam-Nairobi 27 <sup>th</sup> November ,2019	289,900.00		289,900.00
101	Pago Airways Travel Services	Air Ticket from Nairobi - Mombasa - Nairobi 11 <sup>th</sup> December ,2019	34,480.00		34,480.00

	Ltd				
102.	Pago Airways Travel Services Ltd	Air ticket from Nairobi - Amsterdam-Geneva 3 <sup>rd</sup> January, 2019	509,040.00 589,340.00		589,340
103.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Nairobi - Amsterdam- Montreal 10 <sup>th</sup> January, 2019	297,575.00		297,575.00
104.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Mombasa 13 <sup>th</sup> January, 2020	33,980.00		33,980.00
105.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Dar Es Salaam-Dodoma 3 <sup>1st</sup> January, 2020	182,800		182,800
106.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Amsterdam-Washington- Amsterdam Nairobi 3 <sup>rd</sup> February, 2020	298,500.00		298,500.00
107.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Kisumu 25 <sup>th</sup> February, 2020	32,350.00		32,350.00
108.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Kisumu 25 <sup>th</sup> February, 2020	32,350.00		32,350.00
109.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Kisumu & Eldoret 26 <sup>th</sup> February, 2020	73,835.00		73,835.00
110.	Pago Airways	Air Ticket from Nairobi - Mombasa 11 <sup>th</sup> March, 2020	33,900.00		33,900.00

	Travel Services Ltd			
111.	Pago Airways Travel Services Ltd	Air Ticket from Nairobi - Mombasa 11 <sup>th</sup> September 2020	28,500.00	28,500.00
112.	JDL Tours and Travel	Air Ticket from Nairobi - Mombasa 1st July 2019	49,420.00	49,420.00
113.	Attic Tours & Travel	Air Ticket from Nairobi - Kisumu three persons 19 <sup>th</sup> June 2019	97,165.00	97,165.00
114.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa three persons 25 <sup>th</sup> July 2019	138,585.00	138,585.00
115.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa Four persons 28 <sup>th</sup> July 2019	163,720	163,720
116.	Attic Tours & Travel	Air Ticket from Nairobi - Eldoret two person 19 <sup>th</sup> July 2019	57,800.00	57,800.00
117.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa and Malindi one way for four persons 9 <sup>th</sup> August 2019	70,940.00	70,940.00
118.	Attic Tours & Travel	Air Ticket from Nairobi - Doha Qatar- Tokyo Japan one person 26 <sup>th</sup> August 2019	298,700.00	298,700.00
119.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa two persons and Kisumu two persons 30 <sup>th</sup> September 2019	147,400.00	147,400.00
120.	Attic Tours & Travel	Air Ticket from Mombasa- Nairobi two persons 20 <sup>th</sup> October 2019	67,595.00	67,595.00
121.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa two person and two persons Nairobi- Kisumu person 18 <sup>th</sup> October 2019	136,590.00	136,590.00
122.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa two person 1 <sup>th</sup> December 2019	94,605.00	94,605.00

123.	Attic Tours & Travel	Air Ticket Nairobi - Kisumu one person 21 <sup>st</sup>	48,090.00		48,090.00
124.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa three persons 15 <sup>th</sup> June 2020	88,200.00		88,200.00
125.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 15 <sup>th</sup> June 2020	29,400.00		29,400.00
126.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 11 <sup>th</sup> September 2020	50,695.00		50,695.00
127.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 14 <sup>th</sup> September 2020	33,950.00		33,950.00
128.	Attic Tours & Travel	Air Ticket from Eldoret-Nairobi one person 8 <sup>th</sup> October 2020	22,230.00		22,230.00
129.	Attic Tours & Travel	Air Ticket from Kisumu-Nairobi one person 16 <sup>th</sup> October 2020	40,365.00		40,365.00
130.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 16 <sup>th</sup> October 2020	231,000.00		231,000.00
131.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 8 <sup>th</sup> December 2020	59,000.00		59,000.00
132.	Attic Tours & Travel	Air Ticket from Eldoret-Nairobi one person 17 <sup>th</sup> December 2020	58,950.00		58,950.00
133.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 4 <sup>th</sup> January 2021	53,700.00		53,700.00
134.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa four persons 4 <sup>th</sup> December 2019 (KMD)	152,800		152,800
135.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 19 <sup>th</sup> December 2019 (KMD)	38,200		38,200
136.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa one person 19 <sup>th</sup> December 2019 (KMD)	38,500		38,500
137.	Attic Tours & Travel	Air Ticket from Nairobi - Mombasa three persons 4 <sup>th</sup> December 2019	97,640		97,640

			(KMD)		
138.	Ms Marwa Travel	Air Ticket from Nairobi - South Africa one person 16 <sup>th</sup> November 2019	425,800.00		425,800.00
139.	Utalli Hotel	Provision of conference facilities for UPOPS 31 <sup>st</sup> may 2019	603,500.00		603,500.00
140.	Utalli Hotel	Provision of conference 25 <sup>th</sup> June, 2019	625,000.00		625,000.00
141.	Utalli Hotel	Provision of conference facilities for UPOPS 31 <sup>st</sup> August,2019	82,000.00		82,000.00
142.	Utalli Hotel	Provision of conference facilities for UPOPS 13 <sup>th</sup> September,2019	112,000.00		112,000.00
145.	Nation Media Group Limited	Provision of Advertising Services Nation Media 18 <sup>th</sup> May,2017	2,146,000		2,146,000.
144.	Nation Media Group Limited	Provision of Advertising Services Nation Media 29 <sup>th</sup> August,2018	96,628.00		96,628.00
145	Nation Media Group Limited	Provision of Advertising Services Nation Media 31 <sup>st</sup> August,2018	464,000.00		464,000.00
146.	Nation Media Group Limited	Provision of Advertising Services Nation Media 30 <sup>th</sup> August,2017	550,000.00		550,000.00
117.	Nation Media Group Limited	Provision of Advertising Services Nation Media 29 <sup>th</sup> August,2018	155,788.00		155,788.00
143.	Nation Media Group Limited	Provision of Advertising Services Nation Media 30 <sup>th</sup> August,2018	155,799.00		155,799.00
149.	Nation Media Group Limited	Provision of Advertising Service May,2020	684,000.00		684,000.00
150.	Nation Media Group Limited	Provision of Advertising Services Nation Media 29 <sup>th</sup> November,2019	155,556.00		155,556.00

151.	The Standard	Provision of Advertising Services Standard Group Limited (UNEA 3) 04 <sup>th</sup> December, 2017	893,200.00		893,200.00
152.	Bea international	Court file: NRB/HC/MISC/442 of 2017		624,578,750.80	624,578,750.80
153.	Kiarigi building contractors	Court file: MISC/CIVIL APP.320 OF 2019 Ag file: AG//ARB/MENR/4/16		31,039,422.25	31,039,422.25
154.	Michael Odera Makokha	Court file: ELRC NO. 233 of 2013 Ag File: ag/civ/1148/12		1,579,281.50	1,579,281.50
	Grand Total		<del>80,678,801.29</del>	<del>673,206,407.5</del>	<del>754,319,373.23</del>

81,112,965.77

81,112,965.77

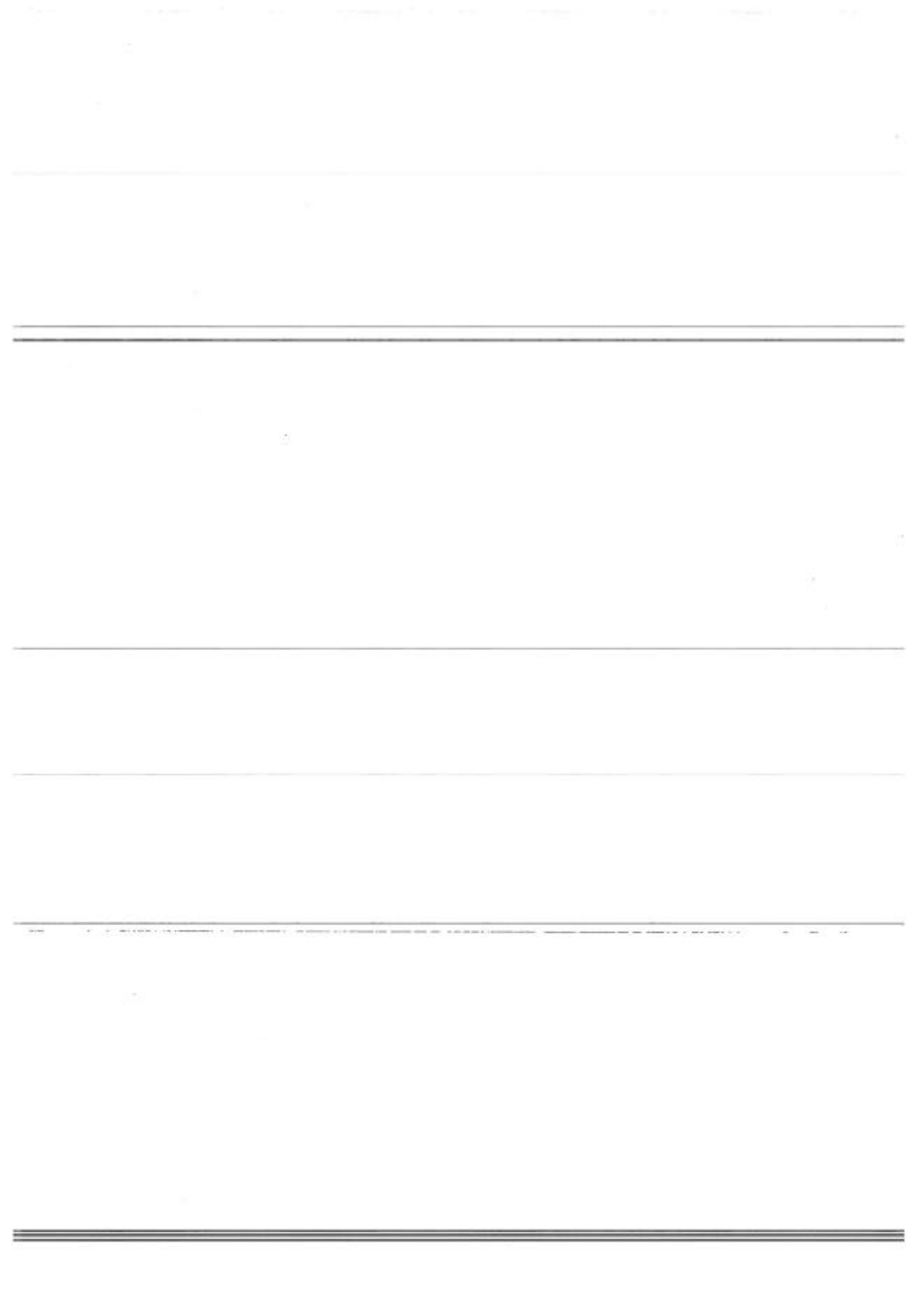
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Submitted for your further action.

Yours

*Sincerely*  
*[Signature]*

DR. CHRIS KIPTOO, CBS  
PRINCIPAL SECRETARY





**INTERNAL MEMO**

To: Principal Secretary	From: Director/KMD
Ref: MET/6/1 Vol. 4 (68)	Date: 26 <sup>th</sup> August, 2021

RE: HISTORICAL PENDING BILLS FOR FINANCIAL YEAR 2016-2017

Reference is made to letter Ref: MEf/I. A //001/VOL II/ (33) dated 4<sup>th</sup> March, 2021 on the review of the above pending bills (*Copy attached*).

The bills are tabulated as below:

S/NO.	Firms	Item Description	Ammounts
1.	Elimart Merchants	Supply and delivery of cleaning materials	347,200.00
2.	Faiwan Supplies Limited	Supply and delivery of foodstuff	709,184.00
3.	Lilfay Enterprises	Supply and delivery of cleaning materials	1,426,400.00
4.	Josack Investments	Supply and delivery of foodstuff	776,000.00
5.	Cyntech Agencies	Supply and delivery of laundry and cleaning materials	1,052,000.00
6.	Faytech Agencies	Supply and delivery of cleaning materials	984,000.00
7.	Iajo Enterprises	Supply and delivey of foodstuff	652,500.00
	<b>Total</b>		<b>5,947,284.00</b>

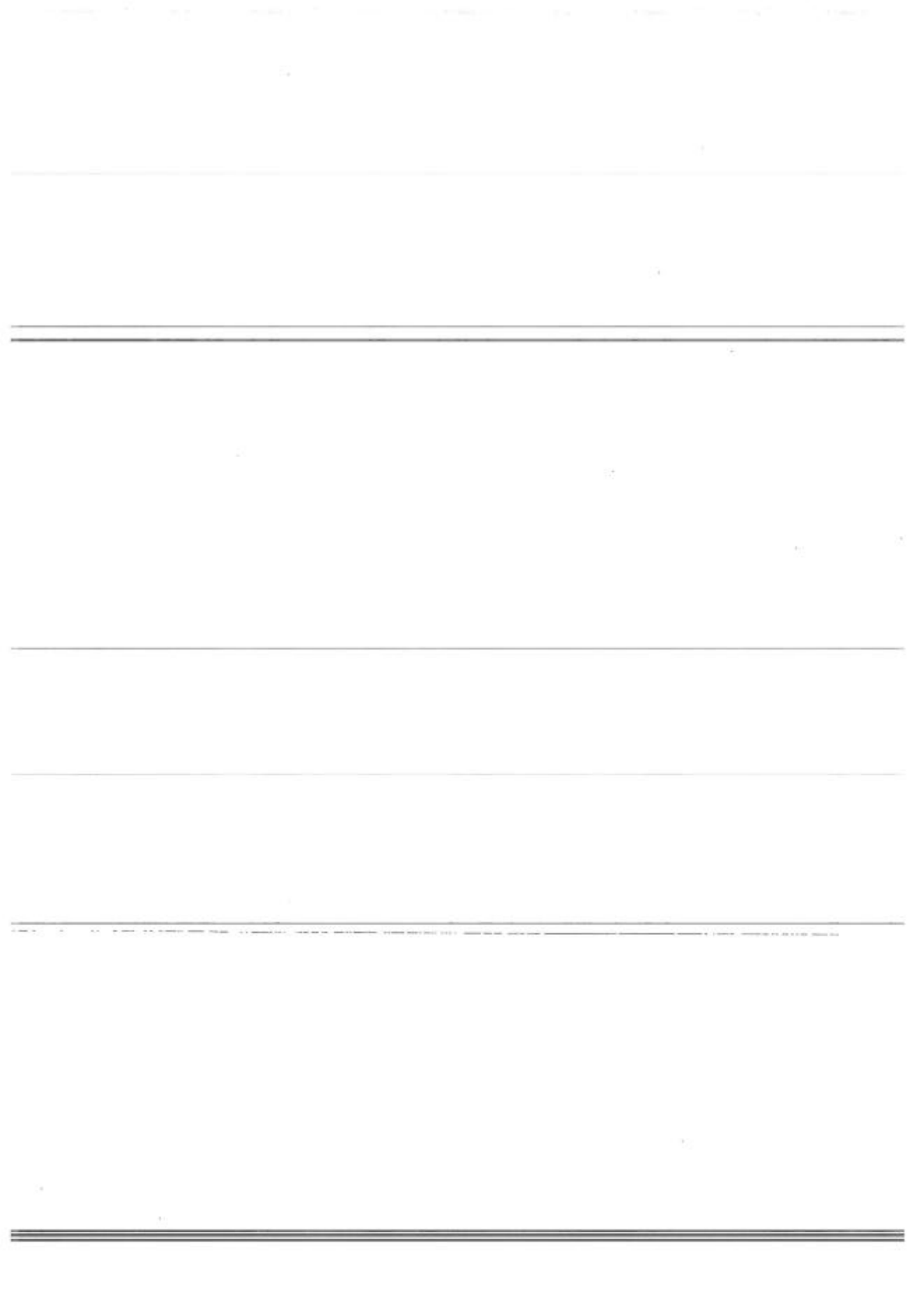
Please note that these bills were not included in the list of compiled pending bills for the financial year 2020/2021.

The purpose of this memo therefore is to submit the list of the pending bills for your necessary action.



Dr. David Gikungu  
FOR: DIRECTOR OF METEOROLOGICAL SERVICES

Encl:





REPUBLIC OF KENYA  
THE NATIONAL TREASURY

Telegraphic Address:  
Finance - Nairobi  
FAX NO. 310833  
Telephone: 2252299  
When Replying Please Quote

THE NATIONAL TREASURY  
P O BOX 30007 - 00100  
NAIROBI

Ref: MEF/LA//001/VOL. II/ (33)

Date: 4<sup>th</sup> March, 2021

The Principal Secretary  
Ministry of Environment and Forestry  
P.O Box 30126 - 00100  
NAIROBI

**RE: REVIEW OF PENDING BILLS COMMITTEE REPORT**

**1.0 Introduction**

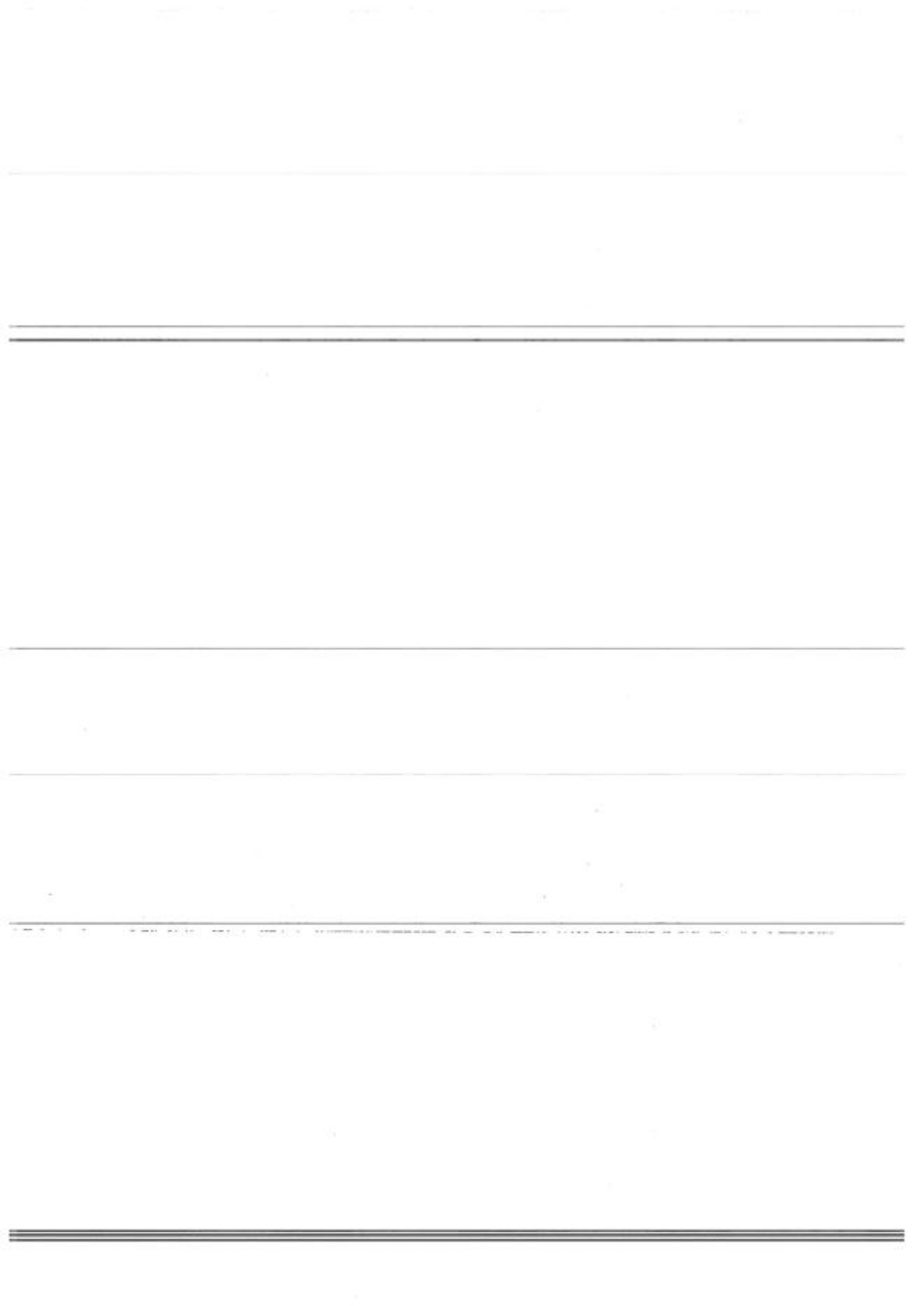
Reference is made to your memo Ref: MEF/FIN/4/VOL.I dated 14<sup>th</sup> January, 2021 directing the Audit Unit to review and advice on the report above;

**2.0 Objectives**

- Establish the reasons for the accumulation of pending bills
- Confirm whether the pending bills were committed up to the end of the financial year.
- Ascertain if the process of procurement was in conformance with Public Procurement and Asset Disposal Act, 2015 and necessary regulations.

**3.0 Scope**

The claims were for the financial year 2016-2017 to FY 2019/20



#### 4.0 Methodology

- Interviews with relevant officers
- Review of the adhoc committee report of December 2020, ref: MEF/FIN/4/VoLT
- Analyze Purchase order encumbrance report for the period under review.

#### 5.0 Limitation of Scope

The items are consumable in nature hence were not available in the stores for were not available in the stores since they were deemed to have been consumed.

#### 6.0 Audit Findings

##### 6.1.0 Investigation of pending claims amounting to Kshs. 36,774,428.00

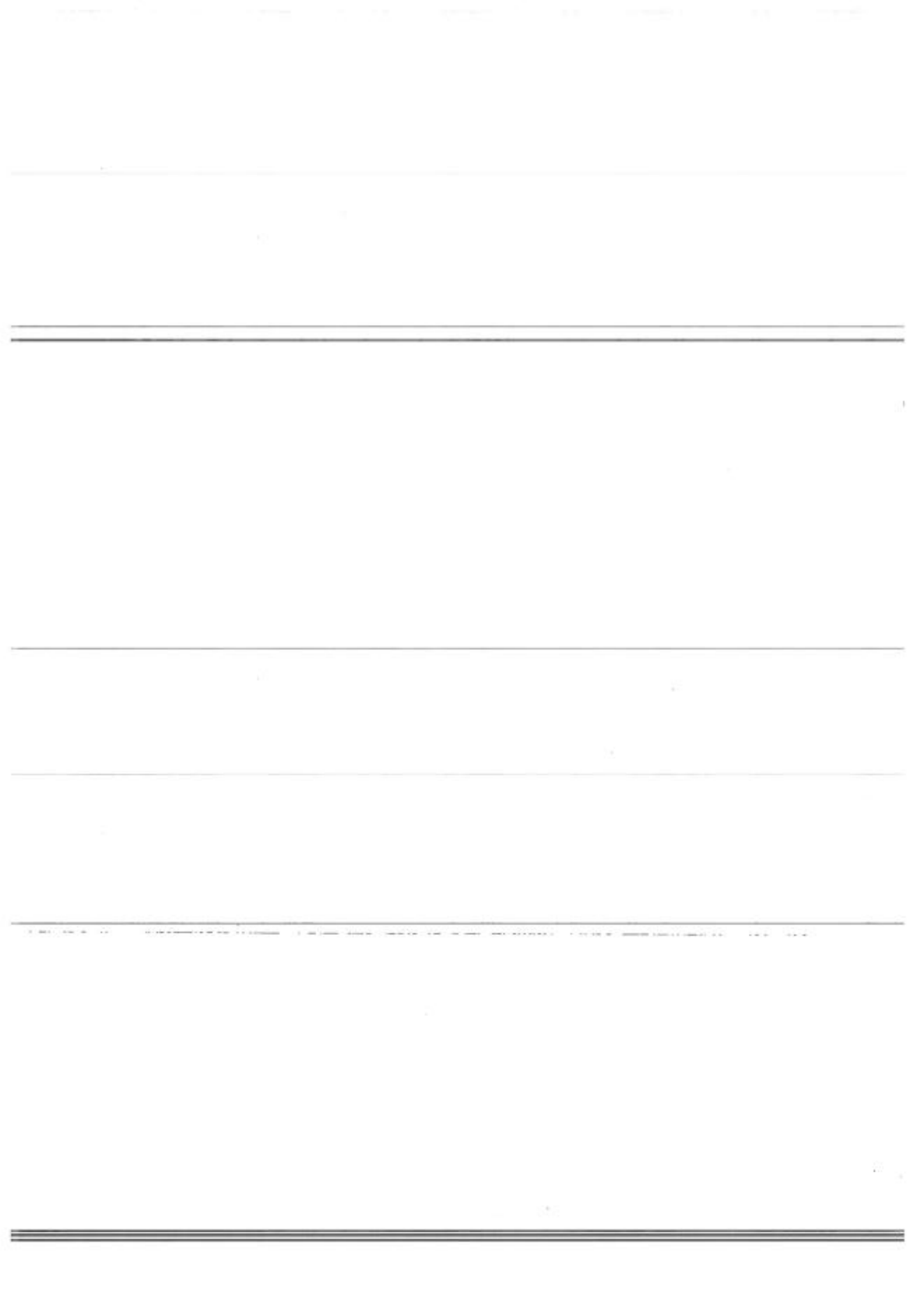
We have reviewed the report on KMD pending claims amounting to Kshs. 36,774,428.00 availed by the investigating team and made the following observations from the attachments of the claims attached (see Appendix 1).

##### 6.1.1 Reasonably Approved Supported Documents - Kshs. 5,947,284.00

The investigating team reported that claims amounting to kshs. 5,947,284.00 were reasonably supported hence could be considered for payment. A scrutiny in the IFMIS system indicated that there were no POs related to the above claims. However during the period under review, PO's were processed in the system for the same merchants but were noted to be incomplete since in some case, one invoice had more than 40 deliveries for a period of time.

The table below attached indicates the extracts of traces incomplete PO's for supply of items relating to claims by the respective suppliers.

However, the PO's amounts do not correspond to the amounts claimed by the suppliers due to a possible accumulation of other invoices which increased the claims of suppliers. (See Schedules i,ii,iii,iv,v,vi,vii)



The claims are stated by the investigating team to be reasonably supported  
and they were attached with the following supporting documents;

- Expenditure requisitions
- Quotation forms
- Evaluation report
- Professional opinions
- Inspection and acceptance committee reports
- Counter receipt forms (S13)
- Customer invoice and delivery notes.

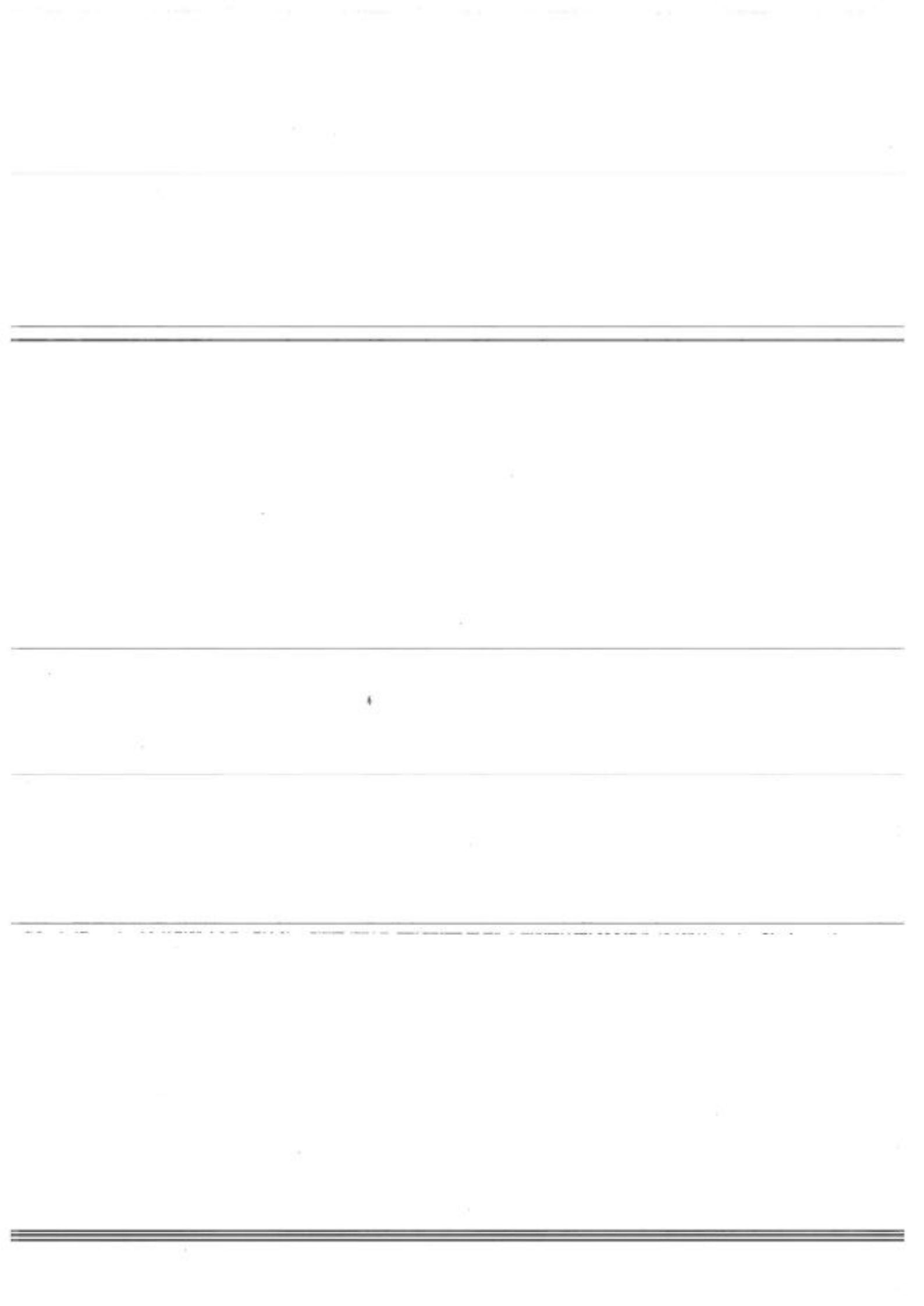
Therefore, from the actual report, we concur with the investigating team that claims amounting to **Kshs. 5,947,284.00** was reasonably supported.

6.1.2 The period when the commitments were done the Principal Secretary had delegated authority to approve expenditures up to **Ksh. 5,000,000.00** to the Director Kenya Metrological Department.

6.1.3 During the period under review it was established that although the institution collected fees amounting to **kshs 54,077,350.25**, an interview with the accountant revealed that the fees collected could not be used to pay the claims since the money was deposited in the KCB account and subsequently remitted to the Central Bank account as revenue through the Ministry's headquarters.

**AIA Collection from school fees**

<b>Financial Year</b>	<b>Collection (Kshs.)</b>
2016/2017	18,680,000.00
2017/2018	11,463,508.00
2018/2019	11,050,915.25
2019/2020	12,882,927.00
<b>TOTAL</b>	<b>54,077,350.25</b>



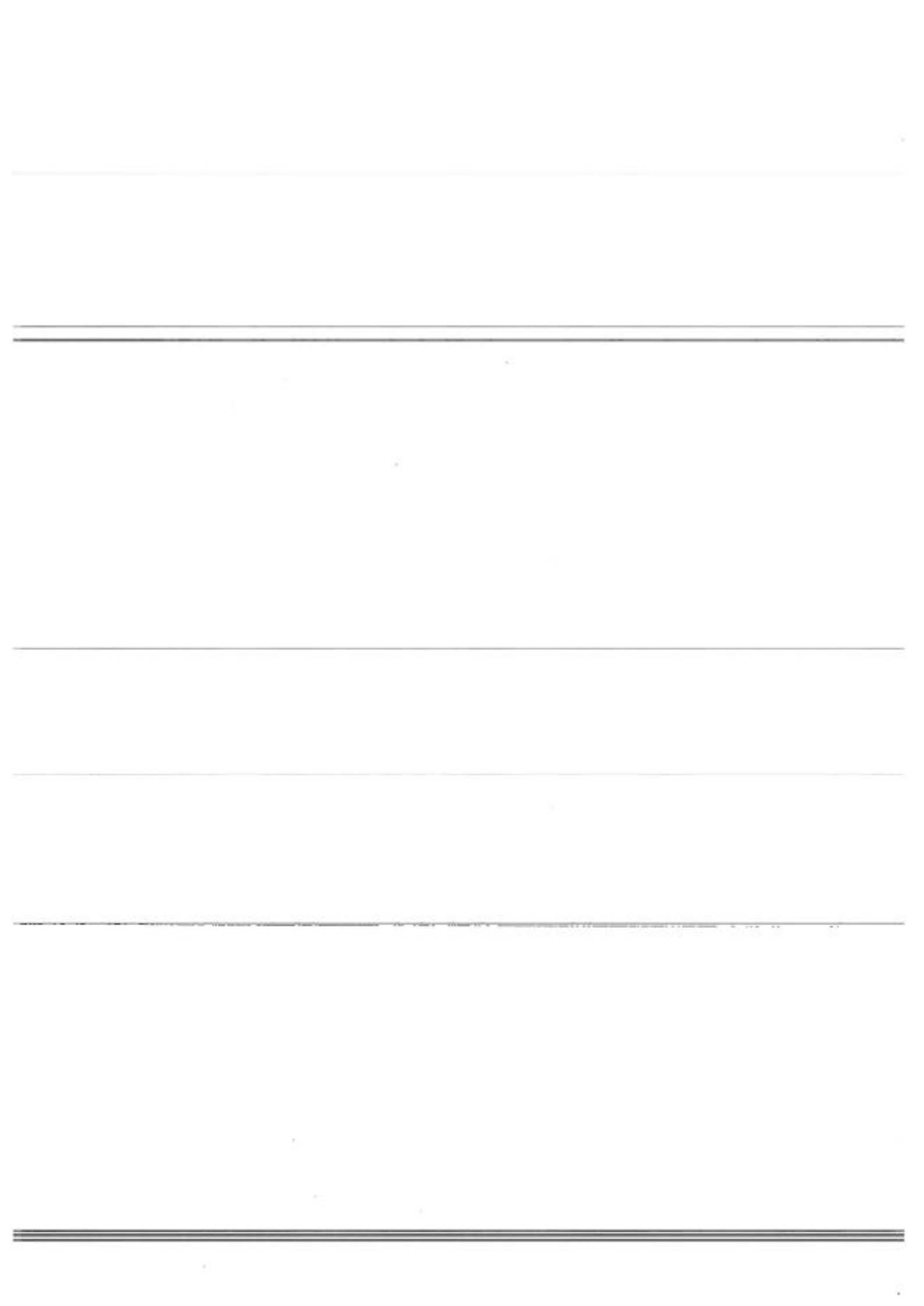


## RECOMMENDATIONS

In order to overcome the challenges of issues of pending claims and to streamline operation of the institute the Internal Audit would wish to make the following recommendations:

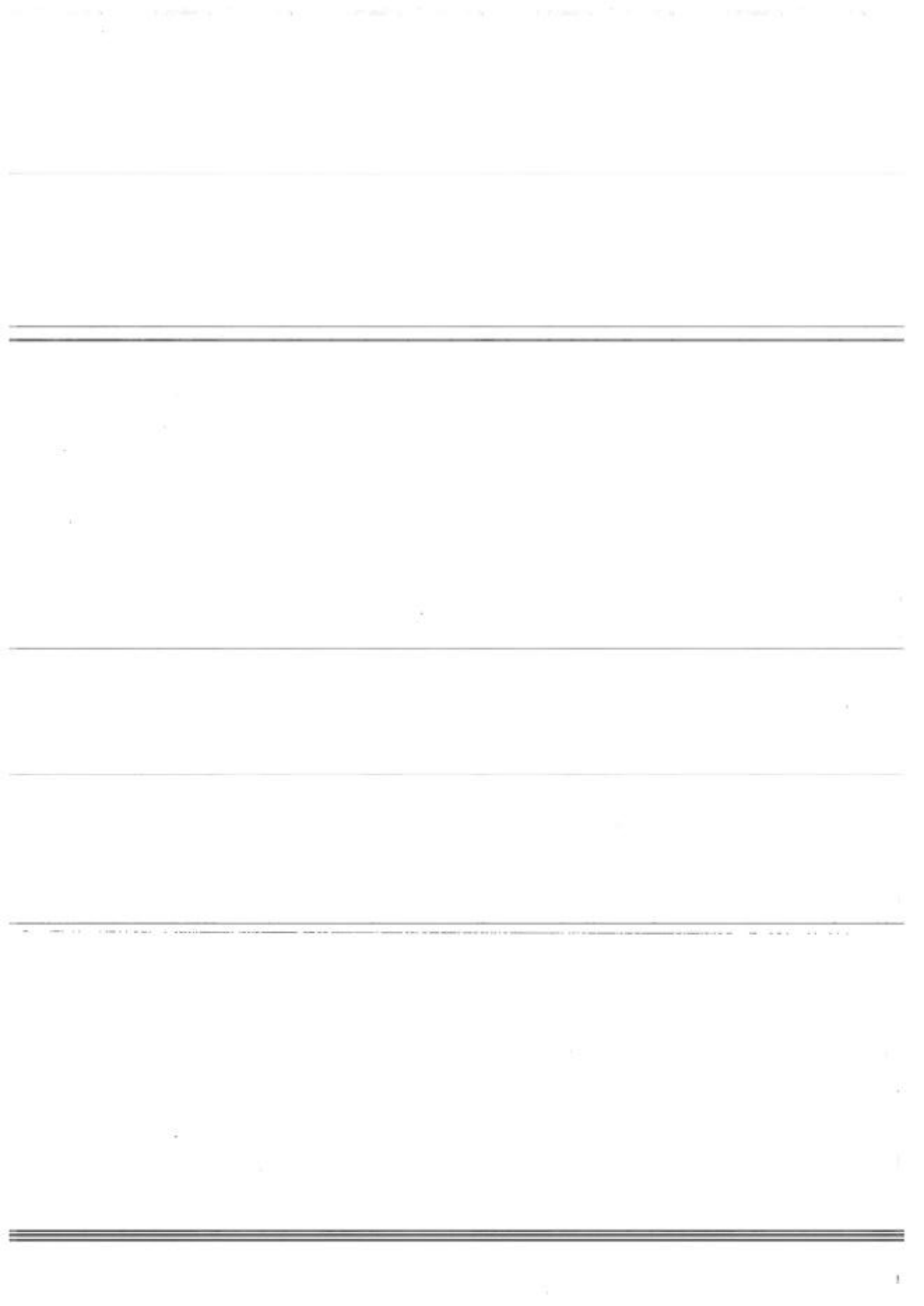
- a) The Ministry should align the operations including Procurement and accounting of the Institute of Meteorological Training and Research (IMTR) with other government training institutes thus all students report with their training fees which will cater for their upkeep and training accounted through KMD KCB account and the net surplus is forwarded to the Ministry AIA account at the Central Bank.
- b) The IMTR's operations are unique in nature since they offer both international and local courses. The international courses should therefore be catered for through sponsorship from the respective donors while the work planned courses should be funded through fees collected. This could be done by delegating authority to the Director, KMD, hence considering issuing an AIE to the institute in line with the approved budget.
- c) Where the Ministry uses facilities of the IMTR institute to conduct training/workshops and seminars, bills incurred should be settled immediately by issuing and A.I.E to the KMD to cater for the expenses incurred.
- d) The Director KMD should thrive towards making the institution a profit centre rather than a cost centre.

  
Kyendwa Mitau -DIAG  
HEAD, INTERNAL AUDIT



# **CONTINGENT LIABILITIES REGISTER**

## **ANNEX 7 (PG 157)**

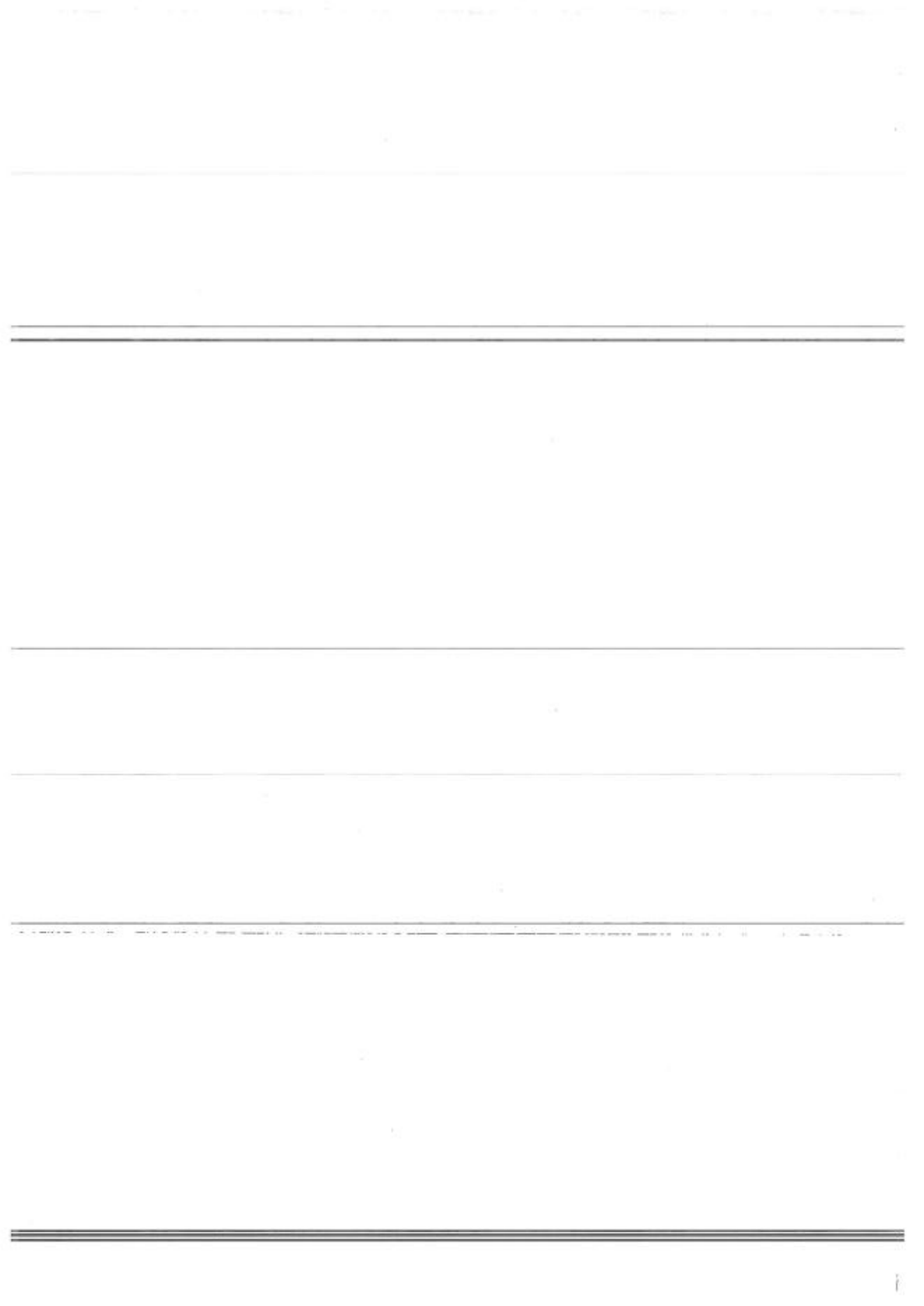


MINISTRY OF ENVIRONMENT AND FORESTRY

Reports and Financial Statements for the Year ended 30<sup>th</sup> June, 2020

(APPENDIX XI)

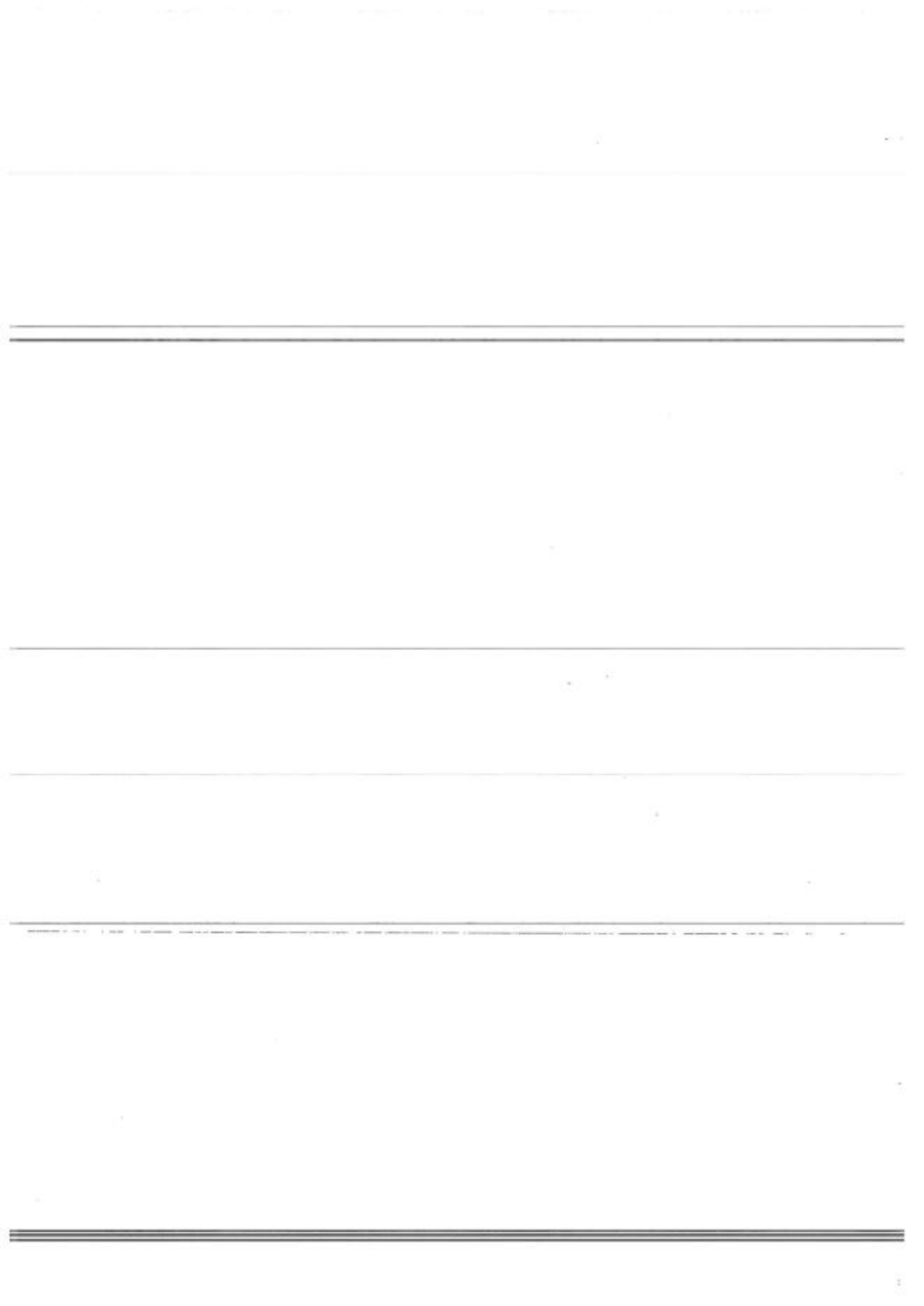
S/No.	CASE	DISPUTE	REMARKS
1.	<p><b>Case No. CR 142/64/2013</b></p> <ul style="list-style-type: none"> <li>The Vehicle GKA 152Q Toyota Prado was carjacked while on official duty on 24<sup>th</sup> August, 2013 at around 10.20pm as per the drivers report to the Ministry and the statement, he recorded at Kileleshwa Police Station. (Both copies of report and statement herby attached)</li> </ul>	<ul style="list-style-type: none"> <li>The car was carjacked on Saturday August, 24<sup>th</sup> 2013 at around 10.20 PM.</li> <li>By then this vehicle was assigned to then former Principal Secretary Dr. Richard Lesiyampe and had a civilian number plate KAY 953F.</li> <li>The driver was Mr. Boniface Mwaura Kimani who has since been transferred to the Ministry of Agriculture.</li> <li>The driver reported that he was authorized by the PS to pick his son and facilitate him deliver something urgently required at Kenyatta National Hospital where PS father in law was admitted.</li> <li>At the time of loss, the driver was</li> </ul>	<p><b>REMARKS</b></p> <p>This is an active case, currently being handled by the DCI. Several persons of interest have been called upon and have recorded fresh statements. The vehicle estimated value is Ksh.5,460,000.</p>



heading back to PS residence Mihuti court along State House Road carrying the PS son.

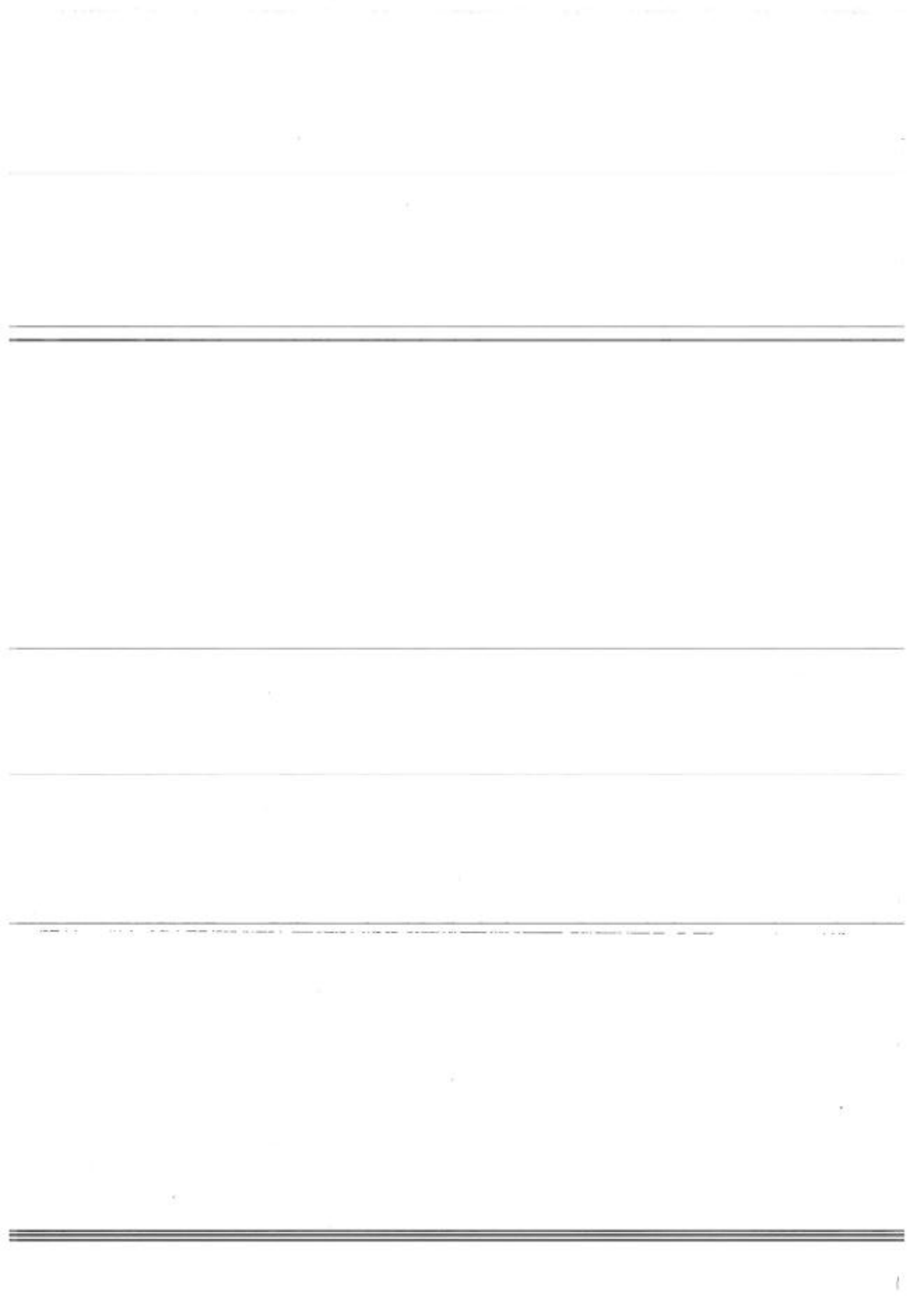
- The driver reported that they were carjacked at the junction of Ralph Burche Road and State House Road and drugged.
- The driver found himself at around 3.00 am at Embakasi and reported the matter at Kileleshwa Police station while the PS son was abandoned at Milolongo where he also reported the incident.
- The incident was officially reported to the PS through the transport officer on 26<sup>th</sup> August, 2013.
- The transport officer further reported to the PS through SDA on 29<sup>th</sup> August, 2013.
- The Ministry has since written several letters to the Inspector General of Police requesting to have investigations expedited.

These letter includes the following:

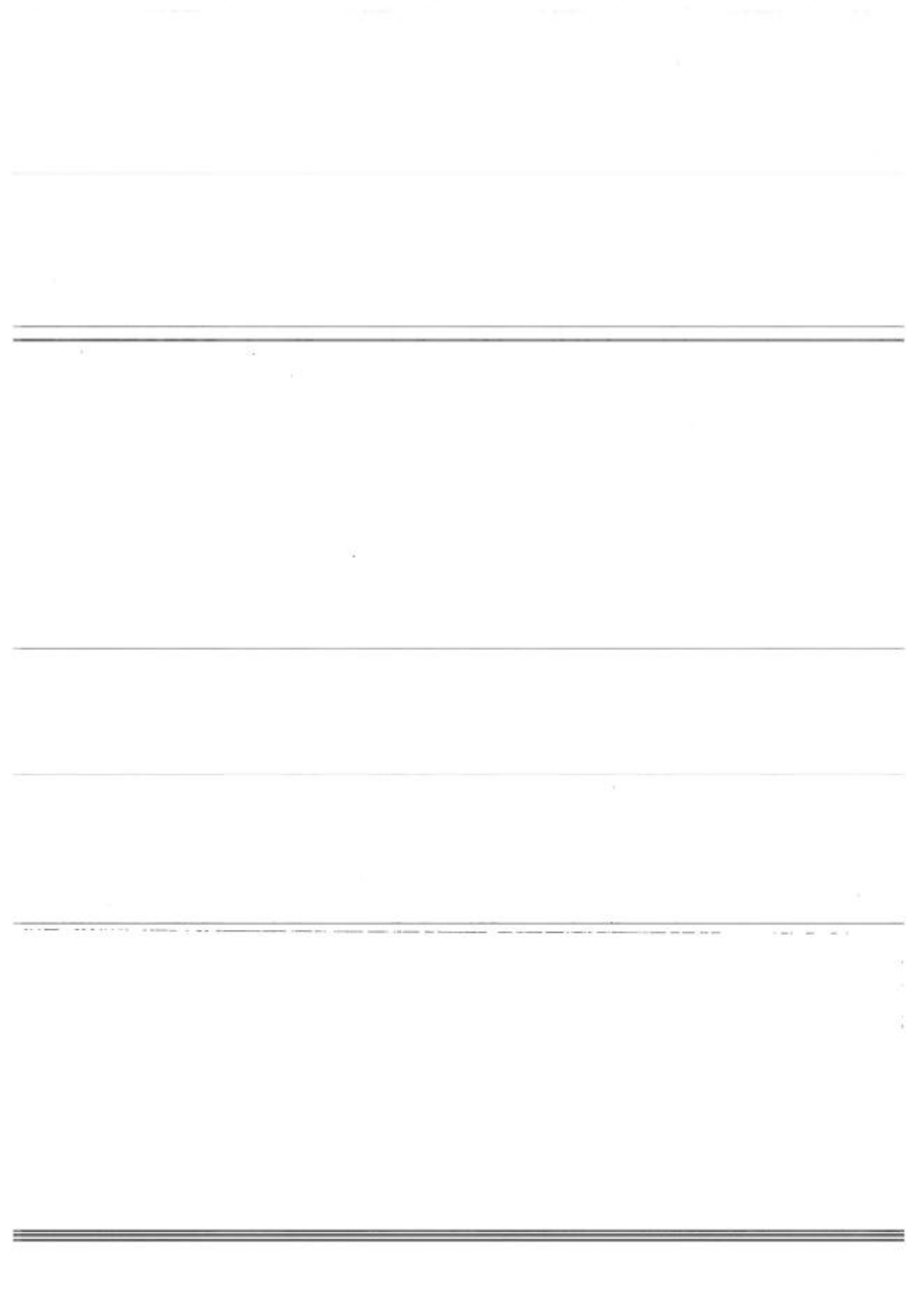




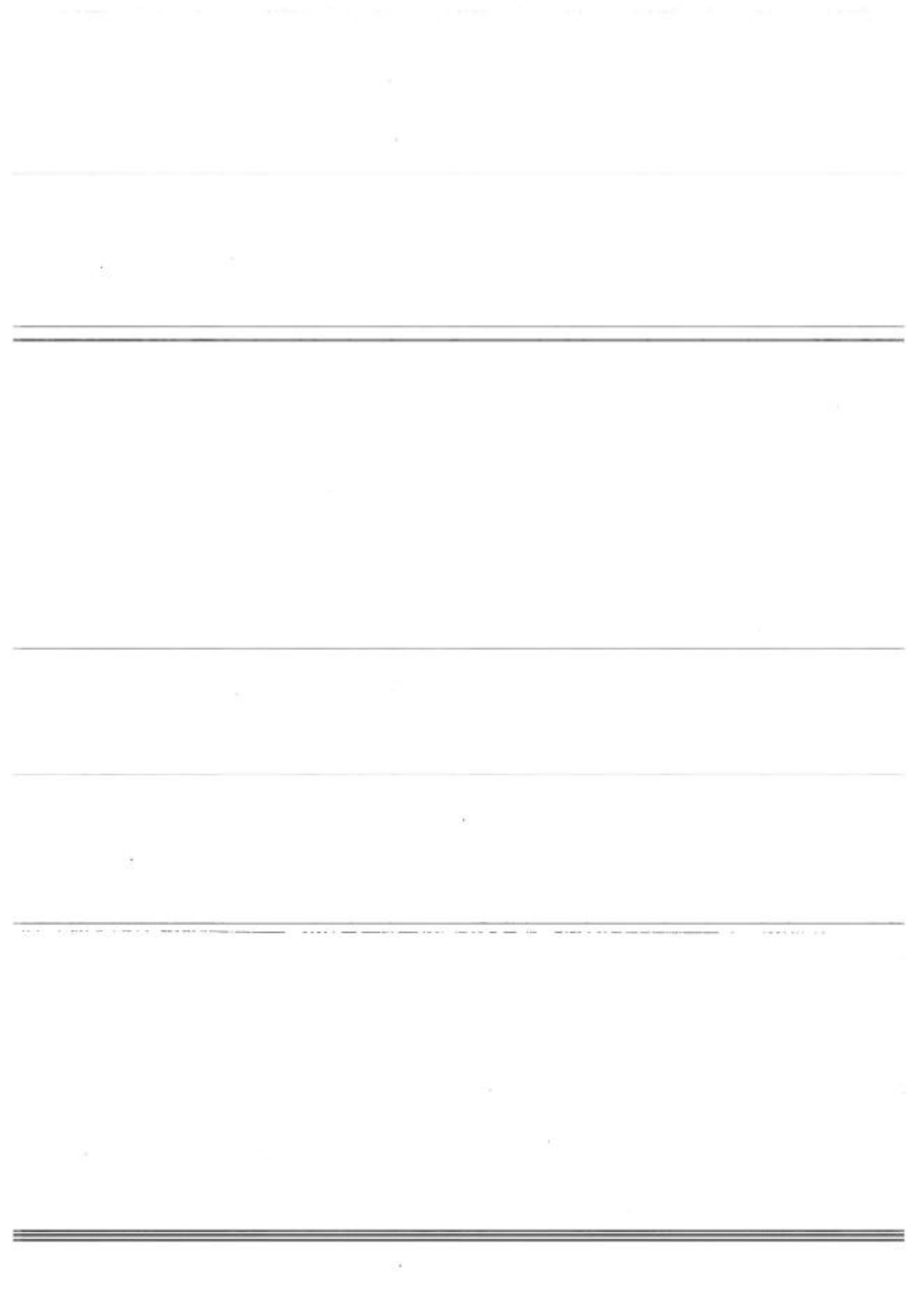
- |  |  |
|--|--|
| <ol style="list-style-type: none"><li>1. On 4<sup>th</sup> October, 2018 former PS Ali Noor Ismail then wrote to then Inspector General of Police Mr. Joseph K. Boinet.</li><li>2. On 4<sup>th</sup> July, 2019 former PS Dr. Ibrahim Mohamed wrote to the current Inspector General of Police Mr. Hilary Nzioki Mutiyambai. A response to this letter was received on 16<sup>th</sup> August, 2019 whereby we were required to provide the vehicle log book, work ticket for July and August 2013, drivers job description, regulation governing use of government vehicles and any other relevant document which were submitted on 20<sup>th</sup> August, 2019</li><li>3. On 23<sup>rd</sup> January, 2020 former PS Ms. Betty C. Maina again wrote to the current Inspector General of Police Mr. Hilary Nzioki Mutiyambai requesting for an update of the investigation.</li><li>4. 10<sup>th</sup> June, 2020 PS Ministry of Environment &amp; Forestry wrote to</li></ol> |  |
|--|--|



<p>2.</p> <p>Environmental &amp; Land Court Petition No.22 of 2018 James Kiongi Mwaura &amp; 2 OTHERS- YS- CS Ministry of Environment &amp; Forestry</p>	<ul style="list-style-type: none"> <li>The Ministry had tendered for the purchase of land for the medical and hazardous waste under the Multilateral Environmental Agreements (MEAS) departments. After the tendering process, the Ministry signed an agreement with the sellers but later cancelled the</li> </ul>	<p>ELC No 22 of 2018</p> <p>Judgment on the Petition was delivered on 15th day of November, 2018 and the petitioners were directed to deposit</p>
	<p>Inspector General of Police (IGP) requesting for update on progress of the investigation.</p> <p>5. 22nd September, 2020 PS Ministry of Environment &amp; Forestry wrote to PS Ministry of Interior and Coordination of National Government requesting him to ask Inspector General of Police (IGP) to hasten the investigation.</p> <p>6. 27th October, 2020 PS Interior &amp; Citizen Services conveyed the message that DCI concluded the investigations and forwarded the file to the Office of the Director of Public Prosecution for further necessary action and guidance.</p>	



	<p>agreement in the Public Interest, after it emerged that the issues that had been raised by the National Land Commission had not been satisfied. Aggrieved by the Ministry's move to cancel the contract, the sellers filed a petition in the Environment and Land Court in Nairobi.</p>	<p>the 10% deposit of KES. 24.5 Million in an interest earning account in the names of the advocates for the petitioners and the respondent pending filing for determination of the suit on the issue of the alleged breach of the sale agreement.</p>
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**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	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	197,893,555.10	43,218,719.90
Exchequer releases	4	11,359,674,347.25	10,972,637,476.85
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	107,895,519.25	87,963,976.40
Proceeds from Sales of Assets	8	669,681,413.00	620,285,903.95
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	305,478,000.00	225,160,137.10
<b>TOTAL RECEIPTS</b>		<b>12,640,622,834.60</b>	<b>11,949,286,214.20</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,088,307,849.85	1,087,100,406.35
Use of goods and Services	13	262,175,648.05	334,553,894.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	11,072,441,399.25	10,381,050,772.80
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	12,248,752.00	10,914,019.05
Acquisition of Assets	18	129,193,931.40	123,255,209.15
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>12,584,367,580.55</b>	<b>11,936,874,301.40</b>
<b>SURPLUS/DEFICIT</b>		<b>56,255,254.05</b>	<b>12,411,912.80</b>

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

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

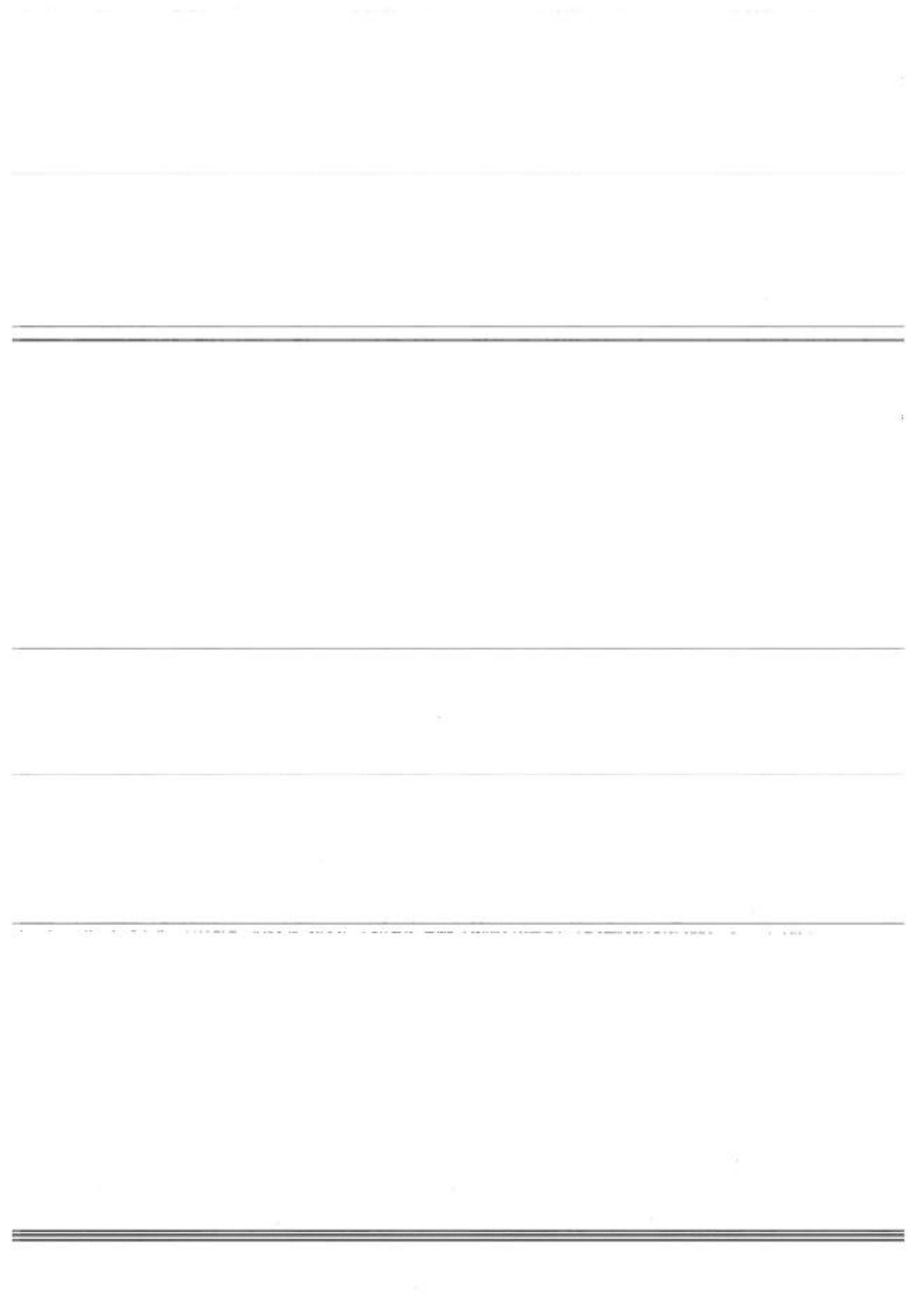
Date: \_\_\_\_\_

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

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

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

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







### Statement of Financial Position

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	235,064,353.40	36,964,864.65
Cash Balances	22B	597,564.00	785,796.50
<b>Total Cash And Cash Equivalents</b>		<b>235,661,917.40</b>	<b>37,750,661.15</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	1,921,810.50	705,607.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>237,583,727.90</b>	<b>38,456,268.15</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	180,141,974.35	26,044,355.35
<b>NET FINANCIAL ASSETS</b>		<b>57,441,753.55</b>	<b>12,411,912.80</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	12,411,912.80	132,978,046.00
Prior Year Adjustment	26	(11,314,413.30)	(132,978,046.00)
Surplus/Deficit for the Year		56,255,254.05	12,411,912.80
<b>NET FINANCIAL POSITION</b>		<b>57,352,753.55</b>	<b>12,411,912.80</b>

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

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

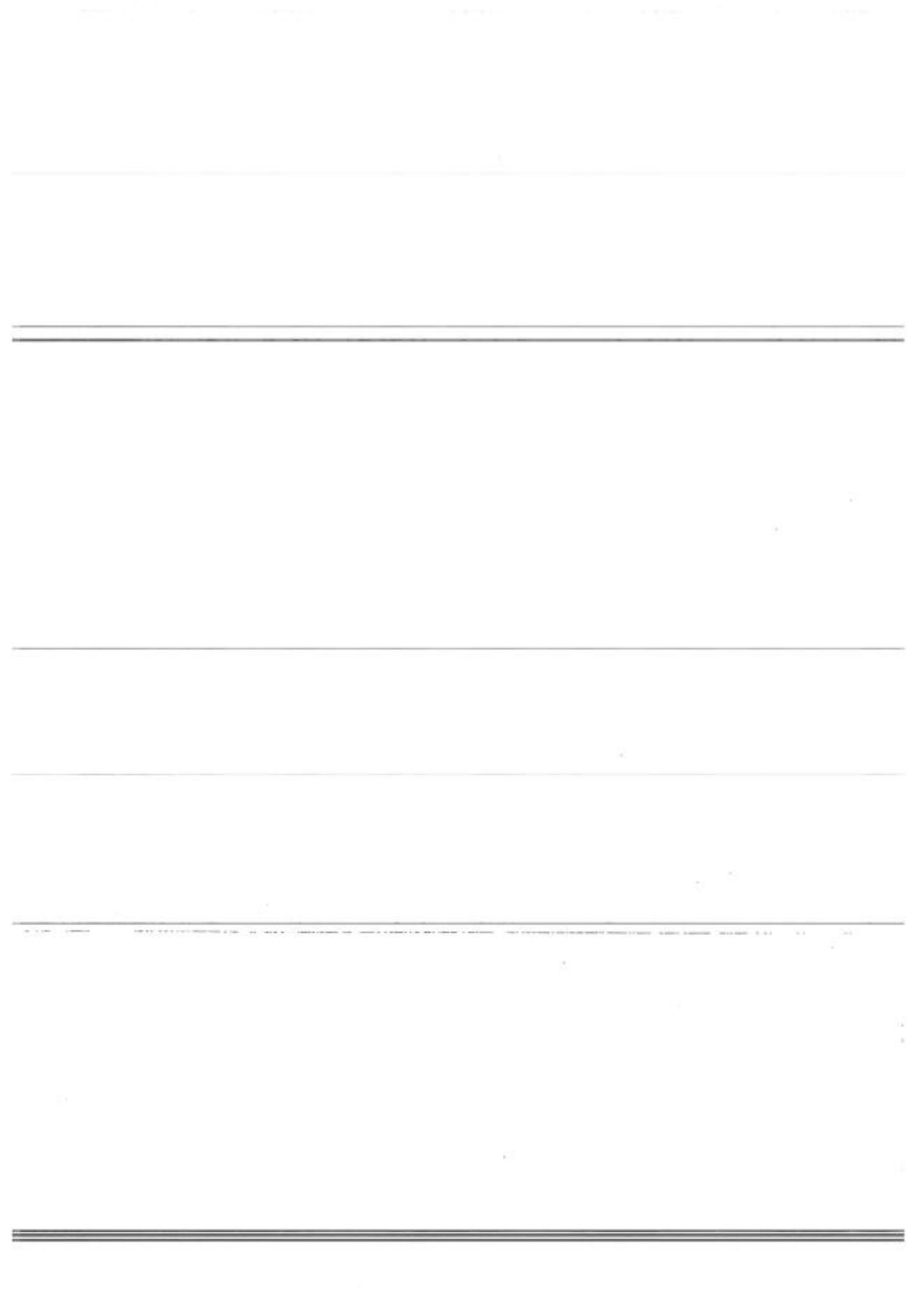
Date: \_\_\_\_\_

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

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

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

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



**STATEMENT OF CASH FLOW**

Entity: 1108-Ministry of Environment and Forestry  
Current Period: JUL-20 To JUN-21  
Compare With: JUL-19 To JUN-20

	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	197,893,555.10	43,218,719.90
Exchequer releases	4	11,359,674,347.25	10,972,637,476.85
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	305,478,000.00	225,160,137.10
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	1,088,307,849.85	1,087,100,406.35
Use of goods and Services	13	282,175,648.05	334,553,894.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	11,072,441,399.25	10,381,050,772.80
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	12,248,752.00	10,914,019.05
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year*		152,891,415.50	(2,246,451.80)
Prior year adjustments		(11,314,413.30)	(132,978,046.00)
<b>Net Cash From Operating Activities</b>	<b>A</b>	<b>(450,560,744.60)</b>	<b>(707,827,256.20)</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	669,661,413.00	620,285,903.95
Acquisition of Assets	18	129,193,931.40	123,255,209.15
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>540,467,481.60</b>	<b>497,030,694.80</b>
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	107,895,519.25	87,983,976.40
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	<b>C</b>	<b>107,895,519.25</b>	<b>87,983,976.40</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>197,822,256.25</b>	<b>(122,812,585.00)</b>
Cash and Cash Equivalent at BEGINNING of The Year		37,750,661.15	160,563,246.15
Cash and Cash Equivalent at END of The Year	22A+22B	235,661,917.40	37,750,661.15

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

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

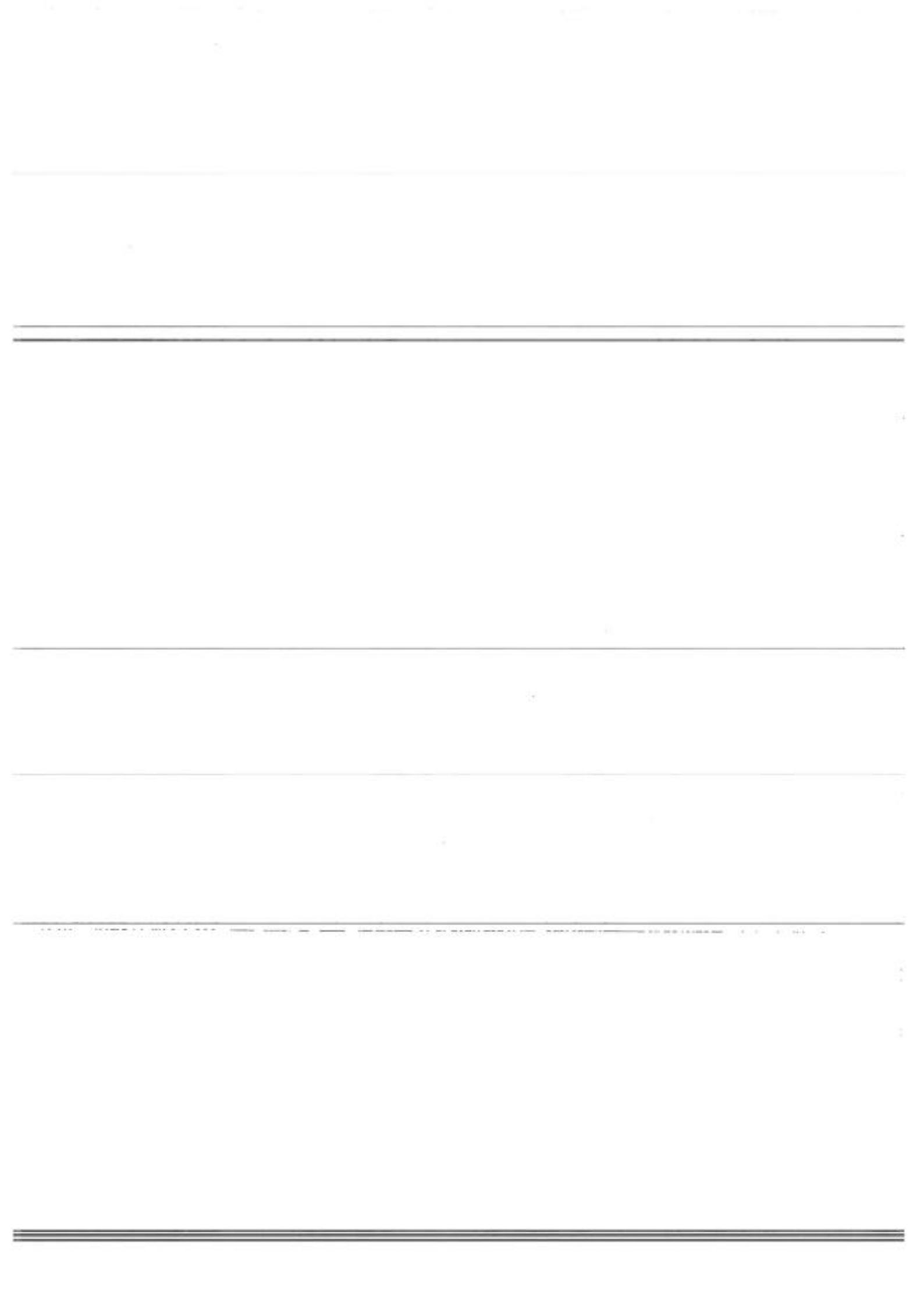
Date: \_\_\_\_\_

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

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

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

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





### Budget Execution by Programme and Economic Classification

Entity: 1108-Ministry of Environment and Forestry

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2980000	System Required Expense A/c's	0.00	0.00	0.00
1002000000		Environment Management and Protection	3,446,805,083.00	2,685,303,776.10	761,501,306.90
	2110000	Wages and Salary Contributions	90,421,569.00	90,419,910.20	1,658.80
	2210000	Goods and Services	33,280,985.00	33,031,613.15	249,371.85
	2220000	Routine Maintenance	878,472.00	756,609.40	121,862.60
	2630000	Grants & Transfer To Other Govt. Units	2,124,791,442.00	1,983,539,230.00	141,252,212.00
	2640000	Other Transfers and Emergency Relief	1,197,432,805.00	577,556,413.35	619,876,391.65
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
1008000000		Resources Surveys and Remote Sensing	45,995,970.00	35,995,970.00	10,000,000.00
	2110000	Wages and Salary Contributions	19,947,220.00	19,947,220.00	0.00
	2210000	Goods and Services	5,617,500.00	5,617,500.00	0.00
	2220000	Routine Maintenance	372,500.00	372,500.00	0.00
	3110000	Acquisition of Fixed Capital Assets	20,058,750.00	10,058,750.00	10,000,000.00
1010000000			353,993,518.00	330,843,316.80	23,150,201.20
	2110000	Wages and Salary Contributions	222,486,136.00	220,681,393.60	1,804,742.40
	2210000	Goods and Services	109,396,146.00	93,760,420.60	15,635,725.40
	2220000	Routine Maintenance	4,541,119.00	3,540,861.60	1,000,257.40
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	16,400,000.00	12,248,752.00	4,151,248.00
	3110000	Acquisition of Fixed Capital Assets	1,170,117.00	611,889.00	558,228.00
1012000000			1,113,408,229.00	989,914,967.10	123,493,261.90
	2110000	Wages and Salary Contributions	738,529,655.00	727,586,859.40	10,942,795.60
	2210000	Goods and Services	117,321,128.00	103,798,422.20	13,522,705.80
	2220000	Routine Maintenance	44,312,839.00	40,006,393.10	4,306,445.90
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	213,244,807.00	118,523,292.40	94,721,514.60
1018000000			9,013,916,569.00	8,559,573,550.55	454,343,018.45
	2110000	Wages and Salary Contributions	29,672,485.00	29,672,488.65	18.35
	2210000	Goods and Services	1,936,804.00	1,934,328.00	2,476.00
	2630000	Grants & Transfer To Other Govt. Units	7,876,781,000.00	7,590,950,398.80	285,830,601.20
	2640000	Other Transfers and Emergency Relief	1,105,526,280.00	937,016,357.10	168,509,922.90
		<b>Grand Total</b>	<b>13,974,119,369.00</b>	<b>12,601,631,580.55</b>	<b>1,372,487,788.45</b>

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

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

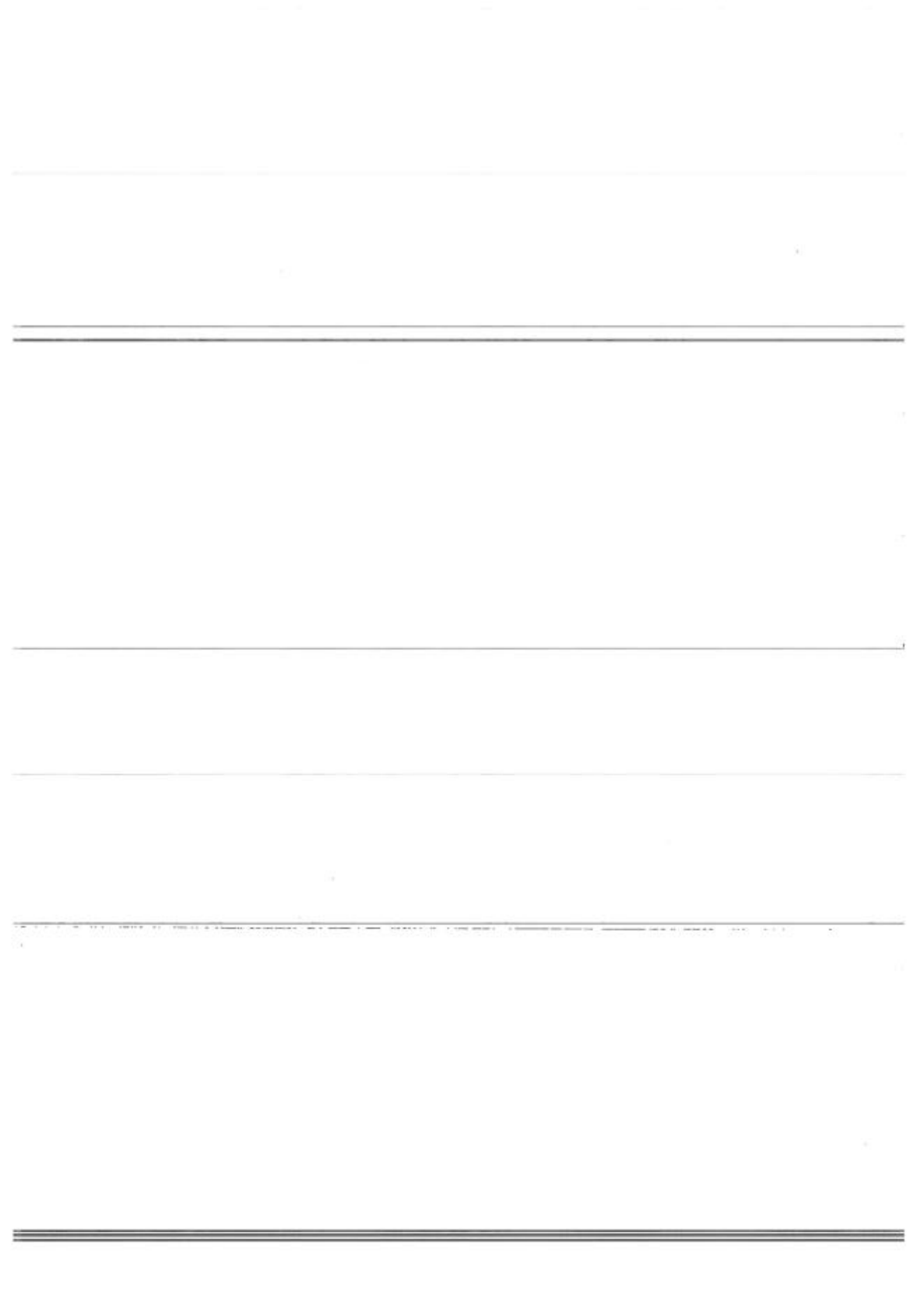
Date: \_\_\_\_\_

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

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

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

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





### Budget Execution By Programmes and Sub-Programmes

Entity: 1108-Ministry of Environment and Forestry  
Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default - Non Programmatic	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
100200000		Environment Management and Protection	3,446,805,083.00	2,685,303,776.10	761,501,306.90
	1002010000	National Environment Management	3,278,586,849.00	2,623,940,767.06	754,646,081.94
	1002030000		124,581,036.00	124,208,132.75	372,903.25
	1002040000		43,637,198.00	37,154,876.30	6,482,321.70
100800000		Resources Surveys and Remote Sensing	45,995,970.00	35,995,970.00	10,000,000.00
	1008010000	Resources Surveys and Remote Sensing	45,995,970.00	35,995,970.00	10,000,000.00
101000000			353,893,518.00	330,843,316.80	23,150,201.20
	1010010000		353,893,518.00	330,843,316.80	23,150,201.20
101200000			1,113,406,229.00	989,914,967.18	123,491,261.82
	1012010000		1,033,824,330.00	941,291,407.20	92,532,922.80
	1012020000		79,581,899.00	48,623,559.98	30,958,339.02
101800000			9,013,916,569.00	8,559,573,550.55	454,343,018.45
	1018010000		6,839,135,572.00	6,426,792,554.25	412,343,017.75
	1018020000		1,546,580,997.00	1,504,580,996.30	42,000,000.70
	1018030000		628,200,000.00	628,200,000.00	0.00
		<b>Grand Total</b>	<b>13,974,119,369.00</b>	<b>12,691,631,586.55</b>	<b>1,372,487,782.45</b>

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

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

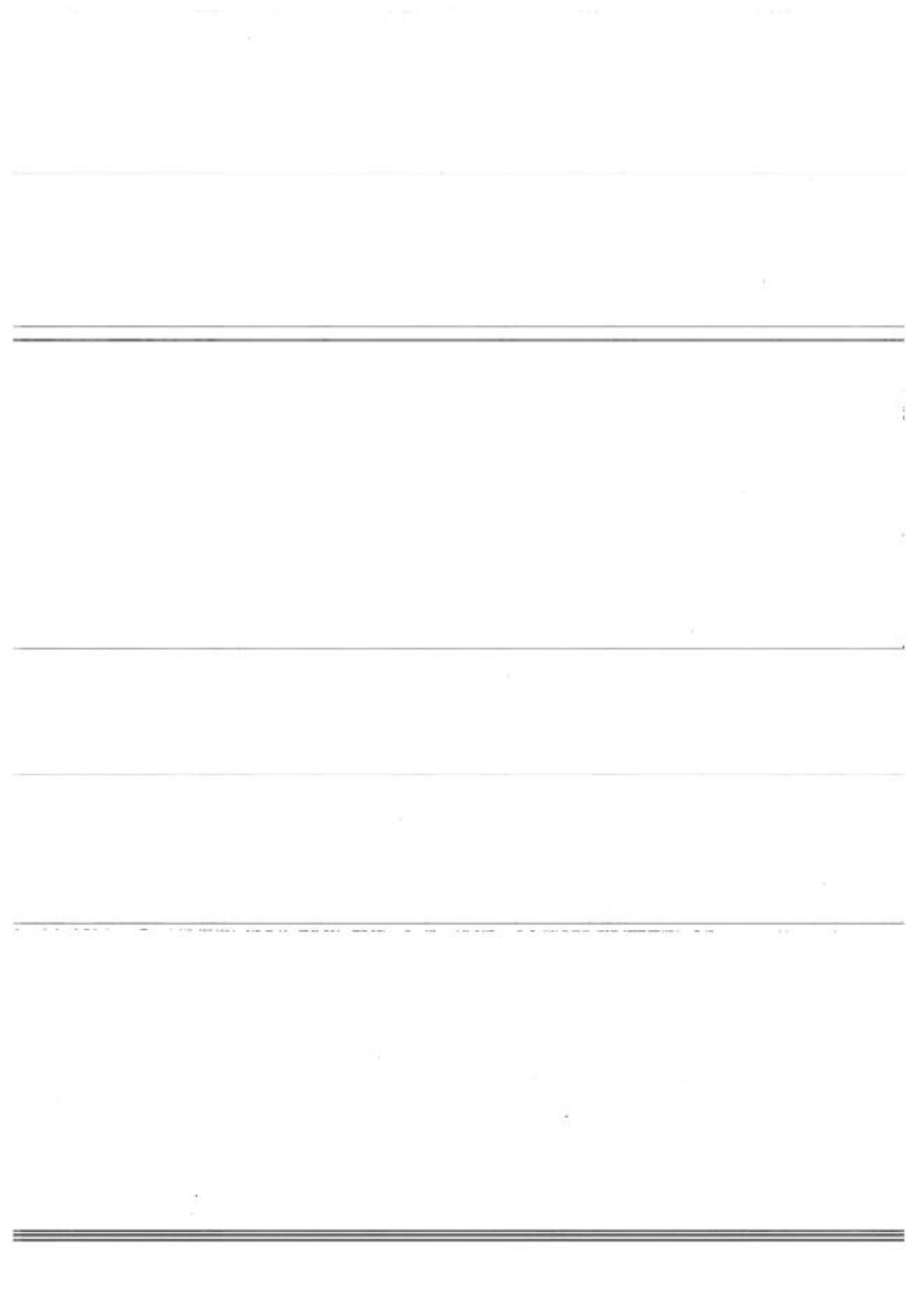
Date: \_\_\_\_\_

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

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

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

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







### Statement of Budget Execution

Entity: 1108 Ministry of Environment and Forestry

Current Period: Jul-20 To Jun-21

	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	1,894,000,000.00	0.00	(1,661,000,000.00)	233,000,000.00	197,663,555.10	35,106,444.90	84.63%
Exchequer releases	4	0.00	0.00	0.00	0.00	11,359,674,347.25	(11,359,674,347.25)	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	261,500,000.00	0.00	0.00	261,500,000.00	107,895,519.25	153,604,480.75	41.26%
Proceeds from Sales of Assets	8	913,730,000.00	0.00	0.00	913,730,000.00	669,691,413.00	244,068,587.00	73.29%
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	105,150,000.00	0.00	210,000,000.00	315,150,000.00	305,478,000.00	9,672,000.00	96.93%
<b>Total</b>		<b>3,174,400,000.00</b>	<b>0.00</b>	<b>(1,451,000,000.00)</b>	<b>1,723,400,000.00</b>	<b>12,640,622,834.50</b>	<b>(10,917,222,834.50)</b>	<b>733.47%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	1,335,766,880.00	0.00	(234,731,815.00)	1,101,057,065.00	1,088,307,849.85	12,749,215.15	98.84%
Use of goods and Services	13	387,081,664.00	0.00	(69,424,161.00)	317,657,503.00	282,175,648.05	35,481,854.95	88.83%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	13,991,063,342.00	0.00	(1,686,532,015.00)	12,304,531,327.00	11,072,441,399.25	1,232,089,927.75	89.99%
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	536,173,657.00	0.00	16,400,000.00	16,400,000.00	12,248,752.00	4,151,248.00	74.69%
Finance Costs, including Loan Interest	19	0.00	0.00	(301,700,183.00)	234,473,474.00	129,193,931.40	105,279,542.60	55.10%
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>16,250,107,543.00</b>	<b>0.00</b>	<b>(2,275,988,174.00)</b>	<b>13,974,119,369.00</b>	<b>12,584,367,580.55</b>	<b>1,389,751,788.45</b>	<b>90.05%</b>



**Statement of Budget Execution**  
Entity: 1108-Ministry of Environment and Forestry  
Current Period: JUL-20 To JUN-21

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: 1166 Ministry of Environment and Forestry  
 Current Period: JUL-20 To JUN-21



	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%
Exchequer releases	4	0.00	0.00	0.00	0.00	8,992,687,795.80	(8,992,687,795.80)	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	913,750,000.00	0.00	0.00	913,750,000.00	669,681,413.00	244,068,587.00	73.29%
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	105,150,000.00	0.00	210,000,000.00	315,150,000.00	305,476,000.00	9,672,000.00	96.93%
<b>Total</b>		<b>1,018,900,000.00</b>	<b>0.00</b>	<b>210,000,000.00</b>	<b>1,228,900,000.00</b>	<b>9,967,847,208.80</b>	<b>(8,738,947,208.80)</b>	<b>811.12%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	1,335,788,680.00	0.00	(234,731,815.00)	1,101,057,065.00	1,088,307,849.85	12,749,215.15	98.84%
Use of goods and Services	13	307,081,654.00	0.00	(28,126,989.00)	277,954,675.00	245,782,709.95	32,171,965.05	88.43%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	8,607,972,442.00	0.00	215,600,000.00	8,823,572,442.00	8,583,253,652.80	240,318,569.20	97.28%
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	16,400,000.00	16,400,000.00	12,248,752.00	4,151,248.00	74.69%
Acquisition of Assets	18	4,173,657.00	0.00	(1,557,839.00)	2,615,818.00	1,582,768.00	1,023,050.00	60.89%
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	10,255,016,543.00	0.00	(33,416,643.00)	10,221,600,000.00	9,931,165,932.60	290,414,067.40	97.16%
<b>Total</b>		<b>10,255,016,543.00</b>	<b>0.00</b>	<b>(33,416,643.00)</b>	<b>10,221,600,000.00</b>	<b>9,931,165,932.60</b>	<b>290,414,067.40</b>	<b>97.16%</b>



**Statement of Budget Execution - Recurrent Expenditure**  
Entity: 1108 Ministry of Environment and Forestry  
Current Period: JUL-20 To JUN-21

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: 1108-Ministry of Environment and Forestry

Current Period: 2021-06-30 to 2021-06-30

	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	1,894,000,000.00	0.00	(1,661,000,000.00)	233,000,000.00	197,893,555.10	35,106,444.90	84.93%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,366,986,551.45	(2,366,986,551.45)	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	261,500,000.00	0.00	0.00	261,500,000.00	107,895,519.25	153,604,480.75	41.26%
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>2,155,500,000.00</b>	<b>0.00</b>	<b>(1,661,000,000.00)</b>	<b>494,500,000.00</b>	<b>2,672,775,625.80</b>	<b>(2,178,275,625.80)</b>	<b>540.50%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	80,000,000.00	0.00	(40,287,172.00)	39,702,828.00	36,382,938.10	3,309,889.90	91.66%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	5,383,090,900.00	0.00	(1,902,132,015.00)	3,480,958,885.00	2,469,187,546.45	981,771,338.55	71.51%
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	532,000,000.00	0.00	(300,142,344.00)	231,857,656.00	127,601,163.40	104,256,492.60	55.03%
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>5,995,090,900.00</b>	<b>0.00</b>	<b>(2,242,571,531.00)</b>	<b>3,752,519,369.00</b>	<b>2,653,181,647.95</b>	<b>1,098,337,721.05</b>	<b>70.70%</b>



**Statement of Budget Execution - Development Expenditure**  
Entity: 1108-Ministry of Environment and Forestry  
Current Period: JUL-20 To JUN-21

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

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

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

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



### SUMMARY STATEMENT OF DEPOSITS

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	26,044,355.35	29,697,735.15
Transfers of retentions during the year	8,569,118.65	34,883,667.45
Payments made out of deposit account during the year	2,908,851.65	38,537,047.25
Closing Balance	31,704,622.35	26,044,355.35

Principal Secretary Controller	Principal Accounts
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The Statement has been prepared, reviewed and approved by the following:

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

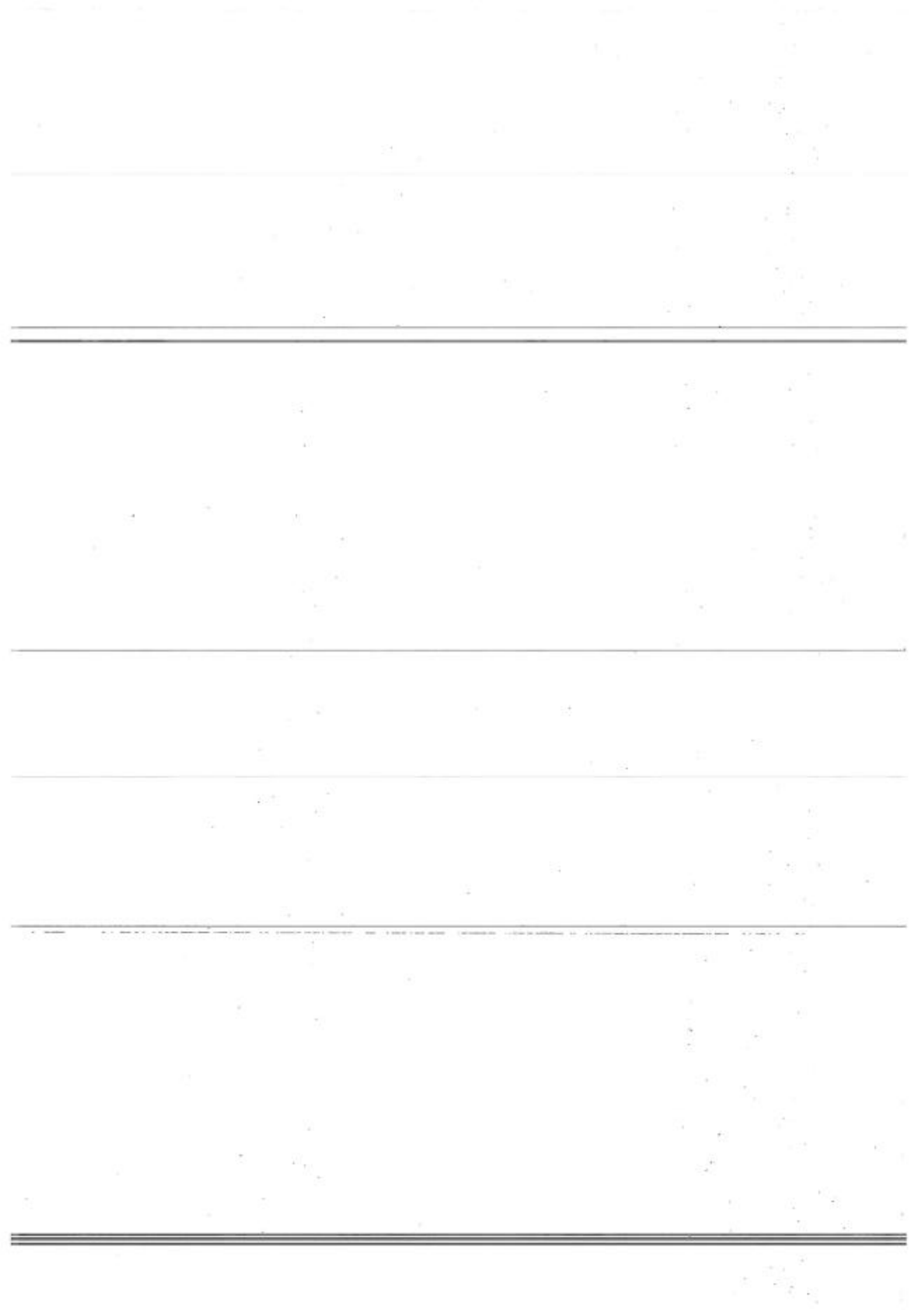
Date: \_\_\_\_\_

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

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

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

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





**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

**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	197,893,555.10	43,218,719.90
<b>TOTAL</b>		<b>197,893,555.10</b>	<b>43,218,719.90</b>

**4 Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	3,589,706,406.00	1,529,328,257.45
Exchequer Releases/ Provisioning Account for Q2	9910201	2,397,152,841.35	4,112,478,807.30
Exchequer Releases/ Provisioning Account for Q3	9910201	2,698,533,982.96	2,721,884,188.96
Exchequer Releases/ Provisioning Account for Q4	9910201	2,876,281,116.96	2,808,948,223.15
<b>TOTAL</b>		<b>11,359,674,347.25</b>	<b>10,972,637,476.85</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
Domestic Currency and Deposit	5110800	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	107,895,519.25	87,983,976.40
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		<b>107,895,519.25</b>	<b>87,983,976.40</b>

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	0.00	1,811,100.00
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	669,681,413.00	580,474,803.96
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	38,000,000.00
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 Enters. & 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 Enters. 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>		<b>669,681,413.00</b>	<b>620,285,803.96</b>

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 - ECO	4540104	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
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	0.00	1,250,000.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	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	300,000,000.00	213,410,137.10
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	5,478,000.00	10,500,000.00
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

Item Description	Item Code	Current Period	Previous Period
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
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	1580100	0.00	0.00
External Services Fees	1580200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/c's	1990100	0.00	0.00
<b>TOTAL</b>		<b>305,478,000.00</b>	<b>225,160,137.10</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	591,674,105.00	554,656,695.40
Basic Wages - Temporary Employees	2110200	0.00	979,800.00
Personal Allowances paid as part of Salary	2110300	496,633,744.85	531,463,909.95
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
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>1,088,307,849.85</b>	<b>1,087,100,406.35</b>

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	37,767,207.70	42,811,452.50
Communication, Supplies and Services	2210200	3,566,348.30	10,062,843.70
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	4,017,625.00	7,027,539.70
Foreign Travel and Subsistence, and other transportation costs	2210400	2,658,456.00	5,380,245.50
Printing, Advertising and Information Supplies and Services	2210500	817,948.90	1,442,309.00
Rentals of Produced Assets	2210600	74,823,819.45	77,103,842.00
Training Expenses	2210700	909,854.00	3,782,054.00
Hospitality Supplies and Servi	2210800	33,095,764.00	46,570,038.00
Insurance Costs	2210900	3,383,750.00	0.00
Specialised Materials and Supp	2211000	42,067,911.90	85,571,355.95
Office and General Supplies and Services	2211100	6,094,033.90	9,626,593.25
Fuel Oil and Lubricants	2211200	2,922,299.80	4,460,804.35
Other Operating Expenses	2211300	25,573,965.00	20,075,715.90
Routine Maintenance - Vehicles	2220100	2,810,539.00	3,610,156.20
Routine Maintenance - Other Assets	2220200	41,865,825.10	16,429,344.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>282,175,648.05</b>	<b>334,553,894.05</b>

#### 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>		<b>0.00</b>	<b>0.00</b>

#### 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	8,578,187,632.80	8,418,779,137.05
Capital Grants to Government Agencies and other Levels of Government	2630200	996,321,995.00	1,226,008,417.50
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	1,497,961,770.45	736,263,218.15
<b>TOTAL</b>		<b>11,072,441,399.25</b>	<b>10,381,050,772.80</b>

## 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	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	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>0.00</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	12,248,752.00	10,914,019.05
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
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>12,248,752.00</b>	<b>10,914,019.05</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	25,655,210.00	2,445,490.00
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	218,599.00	102,100.00
Purchase of Household Furniture and Institutional Equipment	3110900	262,040.00	0.00
Purchase of Office Furniture and General Equipment	3111000	620,639.00	1,396,750.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	102,262,443.40	119,210,060.15
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	175,000.00	99,800.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	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	0.00	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>129,193,931.40</b>	<b>123,255,209.15</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 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>		<b>0.00</b>	<b>0.00</b>

## 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>		<b>0.00</b>	<b>0.00</b>

## 22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	182,352,255.40	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	489,617.50	10,890,410.45
Development Bank Accounts	6540000	20,517,858.15	30,095.85
Deposit Bank Account	6550000	31,704,622.35	26,044,355.35
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>235,064,353.40</b>	<b>36,964,864.65</b>

## 22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6590000	597,564.00	785,796.50
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>597,564.00</b>	<b>785,796.50</b>

## 23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,436,210.50	311,703.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	394,600.00	349,900.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	44,004.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>1,832,810.30</b>	<b>708,607.00</b>

#### 24. ACCOUNTS PAYABLE

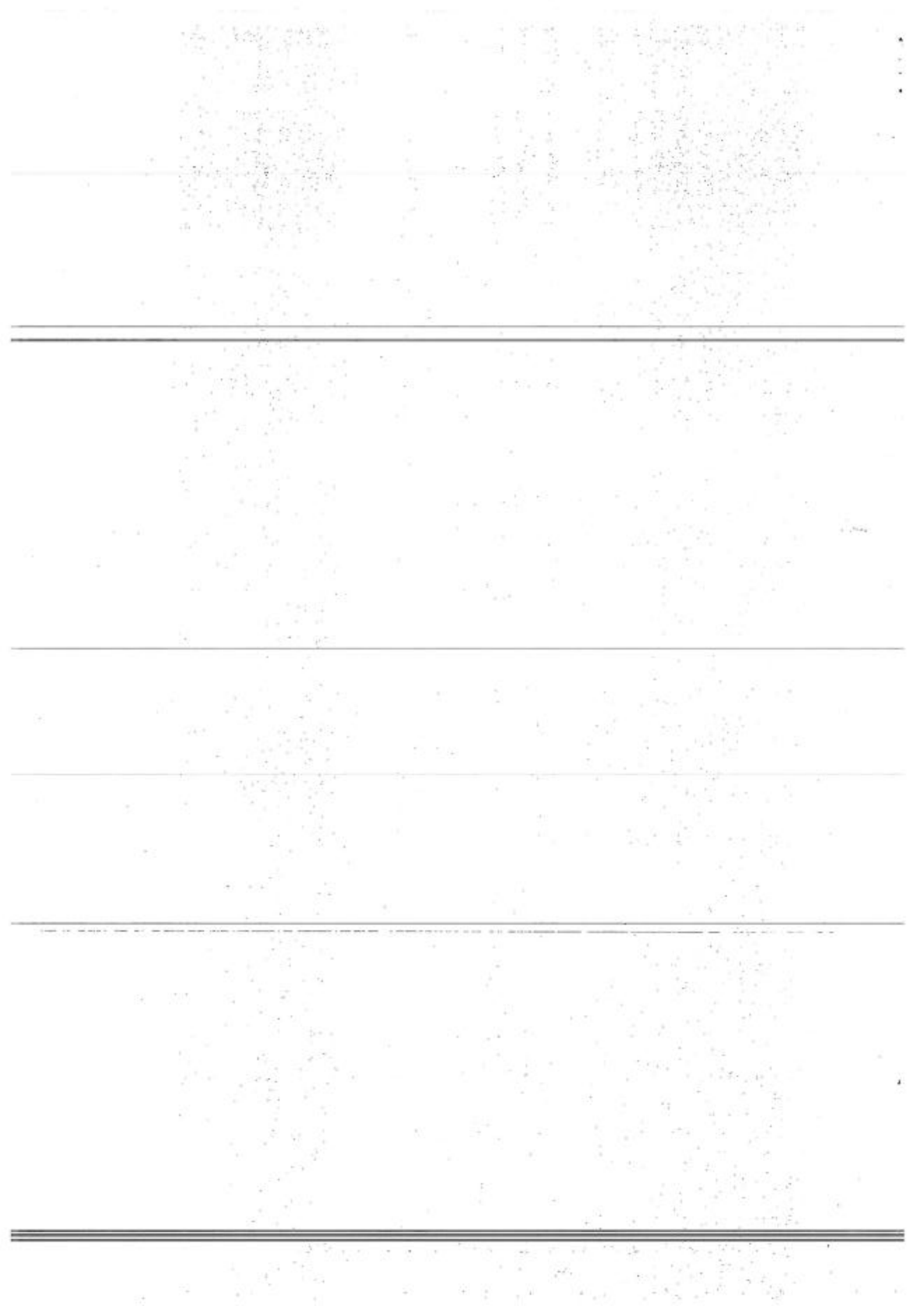
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	180,141,974.35	26,044,355.36
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
<b>TOTAL</b>		<b>180,141,974.35</b>	<b>26,044,355.36</b>

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	36,364,884.85	180,244,829.15
Opening Balance Cash	22B	788,796.50	318,417.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	706,607.00	2,112,535.00
Opening Balance - Deposits	24	(26,044,355.35)	(29,697,735.15)
<b>TOTAL</b>		<b>12,411,912.80</b>	<b>132,978,046.00</b>

#### 26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	11,314,413.30	132,978,046.00
<b>TOTAL</b>		<b>11,314,413.30</b>	<b>132,978,046.00</b>







### Trial Balance Comparison Report

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1320102 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	0.00	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	197,893,555.10	0.00	43,218,719.90
1320200 Grants from International Organizations - Direct Payments AIA	0.00	197,893,555.10	0.00	43,218,719.90
1320000 Grants from International Organizations	0.00	197,893,555.10	0.00	43,218,719.90
1410402 Rent of Government Buildings and Housing	0.00	0.00	0.00	1,250,000.00
1410400 Rents on land, houses and buildings	0.00	0.00	0.00	1,250,000.00
1410000 Property Income	0.00	0.00	0.00	1,250,000.00
1420318 Licence Fees	0.00	300,000,000.00	0.00	210,010,137.10
1420329 Educational Visits Fees	0.00	0.00	0.00	1,200,000.00
1420330 Specialized Weather Products Charges	0.00	0.00	0.00	2,200,000.00
1420300 Administrative Fees and Charges collected as AIA	0.00	300,000,000.00	0.00	213,410,137.10
1420504 Course Fees and Hostel Charges	0.00	5,478,000.00	0.00	10,500,000.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	5,478,000.00	0.00	10,500,000.00
1420000 Sales of Goods and Services	0.00	305,478,000.00	0.00	223,910,137.10
2110101 Basic Salaries - Civil Service	591,674,105.00	0.00	554,656,696.40	0.00
2110100 Basic Salaries - Permanent Employees	591,674,105.00	0.00	554,656,696.40	0.00
2110202 Casual Labour - Others	0.00	0.00	979,800.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	979,800.00	0.00
2110301 House Allowance	226,541,778.70	0.00	192,822,432.70	0.00
2110303 Acting Allowance	1,300,170.00	0.00	1,081,688.70	0.00
2110304 Overtime - Civil Service	15,320,000.00	0.00	49,319,923.95	0.00
2110307 Hardship Allowance	55,494,539.40	0.00	64,494,506.15	0.00
2110309 Special Duty Allowance	2,589,999.60	0.00	1,597,432.40	0.00
2110311 Transfer Allowance	2,400,300.00	0.00	2,188,940.00	0.00
2110312 Responsibility Allowance	10,803,400.00	0.00	11,278,994.05	0.00
2110313 Entertainment Allowance	2,430,486.85	0.00	2,101,996.65	0.00
2110314 Transport Allowance	72,387,825.80	0.00	75,574,978.35	0.00
2110315 Extremous Allowance	34,310,299.95	0.00	35,480,067.00	0.00
2110316 Security Allowance	56,124,665.45	0.00	70,280,973.00	0.00
2110317 Domestic Servant Allowance	592,200.00	0.00	423,080.00	0.00
2110318 n Practising Allowance	719,999.30	0.00	599,000.00	0.00
2110319 Top-up House Allowance	4,300,000.00	0.00	4,299,998.00	0.00
2110320 Leave Allowance	7,716,000.00	0.00	6,320,000.00	0.00
2110327 Ministerial Allowance	3,602,000.00	0.00	3,999,900.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	496,633,744.85	0.00	531,463,909.95	0.00
2110000 Wages and Salary Contributions	1,068,307,849.85	0.00	1,087,300,406.35	0.00
2210101 Electricity	25,478,005.00	0.00	26,500,962.50	0.00
2210102 Water and Sewerage Charges	12,265,452.70	0.00	14,310,490.00	0.00
2210103 Gas expenses	5,750.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	37,757,207.70	0.00	42,811,452.50	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,651,912.30	0.00	6,700,761.70	0.00
2210202 Internet Connections	156,875.00	0.00	540,500.00	0.00
2210203 Courier & Postal Services	216,311.00	0.00	277,612.00	0.00
2210204 Leased Communication Lines	75,850.00	0.00	0.00	0.00
2210205 Satellite Access Services	465,600.00	0.00	2,543,970.00	0.00
2210200 Communication, Supplies and Services	3,566,348.30	0.00	10,062,843.70	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,462,749.00	0.00	2,807,269.70	0.00
2210302 Accommodation - Domestic Travel	960,050.00	0.00	1,708,910.00	0.00
2210303 Daily Subsistence Allowance	1,364,786.00	0.00	2,401,060.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis,	192,840.00	0.00	310,300.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
etc?)				
2210309 Field Allowance	37,500.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,017,925.00	0.00	7,027,539.70	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,060,774.00	0.00	2,548,425.00	0.00
2210402 Accommodation	599,160.00	0.00	1,372,548.30	0.00
2210403 Daily Subsistence Allowance	923,602.00	0.00	1,924,172.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	74,920.00	0.00	135,100.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,858,456.00	0.00	5,980,245.50	0.00
2210502 Publishing & Printing Services	600,500.00	0.00	845,580.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	177,362.00	0.00	485,050.00	0.00
2210505 Trade Shows and Exhibitions	40,098.90	0.00	132,299.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	817,948.90	0.00	1,442,909.00	0.00
2210602 Payment of Rents and Rates - Residential	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	73,748,819.25	0.00	76,223,712.00	0.00
2210604 Hire of Transport, Equipment	675,000.20	0.00	860,130.00	0.00
2210600 Rentals of Produced Assets	74,623,819.45	0.00	77,103,862.00	0.00
2210701 Travel Allowance	429,130.00	0.00	2,781,704.00	0.00
2210702 Refresher of Instructors and Contract Based Training Services	50,690.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	9,583.00	0.00	100,800.00	0.00
2210705 Field Training Attachments	6,669.00	0.00	8,250.00	0.00
2210706 Book Allowance	8,765.00	0.00	0.00	0.00
2210707 Project Allowance	9,029.00	0.00	0.00	0.00
2210710 Accommodation Allowance	43,470.00	0.00	50,400.00	0.00
2210711 Tuition Fees Allowance	343,368.00	0.00	860,900.00	0.00
2210712 Trainee Allowance	9,160.00	0.00	0.00	0.00
2210700 Training Expenses	909,854.00	0.00	3,782,054.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,472,146.00	0.00	1,117,754.00	0.00
2210802 Boards, Committees, Conferences and Seminars	31,568,886.00	0.00	45,369,480.00	0.00
2210805 National Celebrations	38,032.00	0.00	32,804.00	0.00
2210808 Purchase of Coffins	16,700.00	0.00	50,000.00	0.00
2210800 Hospitality Supplies and Serv	33,095,764.00	0.00	46,370,038.00	0.00
2210804 Motor Vehicle Insurance	62,000.00	0.00	0.00	0.00
2210805 Aircraft, Boats and Other Transport Equipment Insurance	3,331,750.00	0.00	0.00	0.00
2210800 Insurance Costs	3,383,750.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	692,682.00	0.00	713,491.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	560,100.00	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	150,021.00	0.00	134,400.00	0.00
2211009 Education and Library Supplies	1,245,495.00	0.00	1,548,582.00	0.00
2211010 Supplies for Broadcasting and Information Services	1,984,565.00	0.00	1,795,625.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	823,450.00	0.00	352,460.00	0.00
2211015 Foods and Rations	27,458,547.75	0.00	42,052,202.20	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,057,000.00	0.00	1,415,270.00	0.00
2211021 Purchase of Bedding and Linen	465,250.00	0.00	691,900.00	0.00
2211023 Supplies for Production	7,730,901.15	0.00	38,868,425.75	0.00
2211000 Specialised Materials and Supp	42,067,911.90	0.00	85,571,355.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,817,799.00	0.00	4,547,852.25	0.00
2211102 Supplies and Accessories for Computers and Printers	2,961,000.90	0.00	4,496,821.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	315,234.00	0.00	580,920.00	0.00
2211100 Office and General Supplies and Services	6,094,033.90	0.00	9,625,593.25	0.00
2211201 Refined Fuels and Lubricants for Transport	2,100,125.80	0.00	4,204,886.36	0.00
2211203 Refined Fuels and Lubricants -- Other	797,584.00	0.00	133,963.25	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	24,590.00	0.00	121,854.75	0.00
2211200 Fuel Oil and Lubricants	2,922,299.80	0.00	4,460,804.36	0.00
2211301 Bank Service Commission and	115,260.00	0.00	115,260.00	0.00

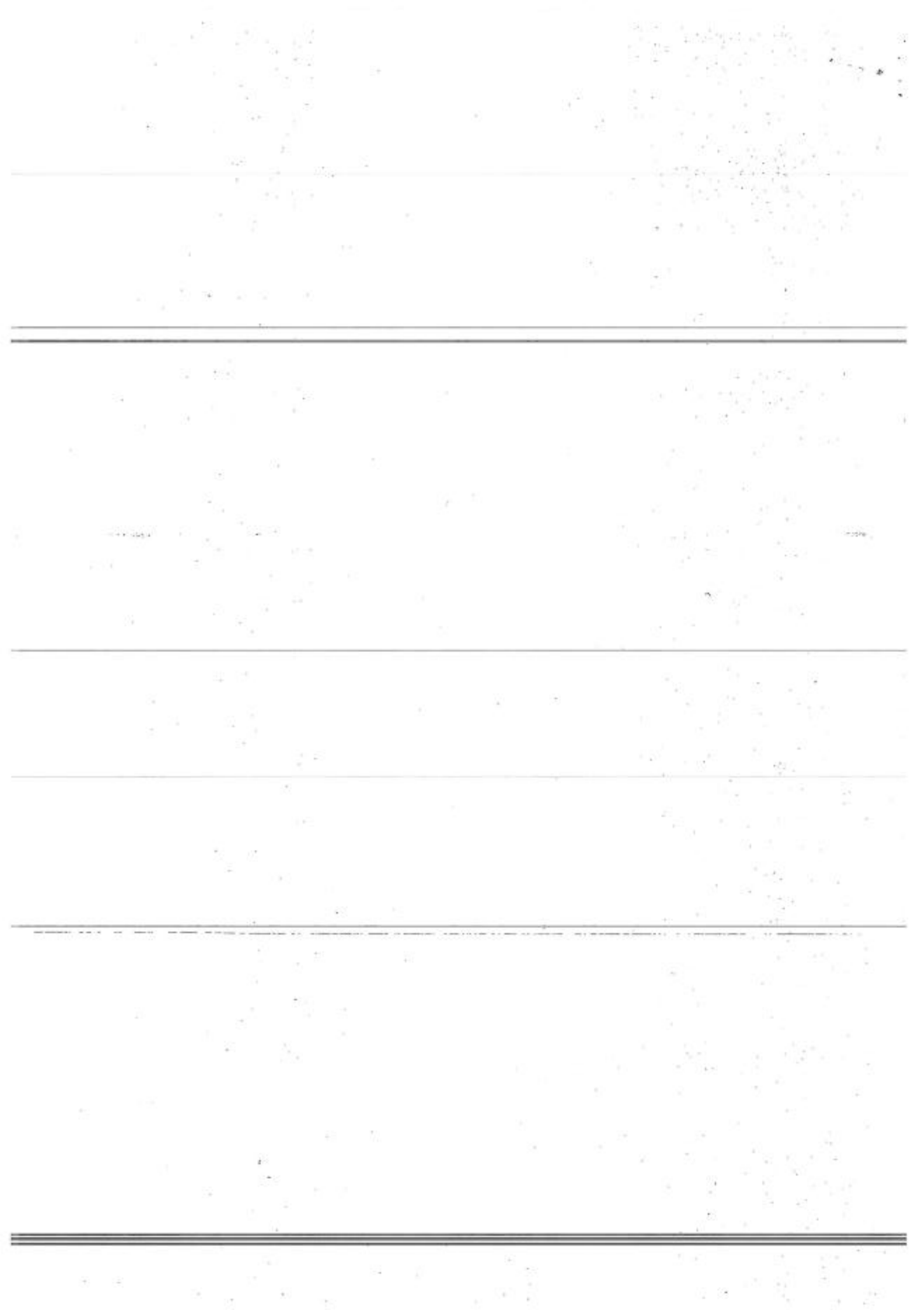
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Charges				
211305 Contracted Guards and Cleaning Services	23,130,591.40	0.00	16,710,487.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	324,300.00	0.00	1,256,860.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	255,036.00	0.00	255,000.00	0.00
2211309 Management Fees	110,000.00	0.00	110,000.00	0.00
2211310 Contracted Professional Services	283,364.00	0.00	363,500.00	0.00
2211311 Contracted Technical Services	359,789.00	0.00	390,000.00	0.00
2211322 Binding of Records	665,644.60	0.00	665,606.00	0.00
2211300 Other Operating Expenses	25,573,965.00	0.00	20,075,715.90	0.00
2210000 Goods and Services	237,499,283.95	0.00	314,514,393.85	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,560,539.00	0.00	3,610,156.20	0.00
2220102 Maintenance Expenses - Aircraft	250,000.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	2,810,539.00	0.00	3,610,156.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (Including lifts)	36,521,268.10	0.00	10,178,267.00	0.00
2220202 Maintenance of Office Furniture and Equipment	466,570.00	0.00	796,563.00	0.00
2220204 Maintenance of Buildings -- Residential	463,160.00	0.00	437,500.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,385,035.00	0.00	1,994,621.00	0.00
2220206 Maintenance of Civil Works	447,388.00	0.00	539,810.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	281,300.00	0.00	352,200.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	805,416.00	0.00	1,128,849.00	0.00
2220210 Maintenance of Computers, Software, and Networks	996,568.00	0.00	910,534.00	0.00
2220212 Maintenance of Communications Equipment	74,100.00	0.00	90,000.00	0.00
2220200 Routine Maintenance - Other Assets	41,665,625.10	0.00	16,429,344.00	0.00
2220000 Routine Maintenance	44,676,364.16	0.00	20,039,590.20	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	8,578,167,632.80	0.00	8,418,779,137.05	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	8,578,167,632.80	0.00	8,418,779,137.05	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	996,321,996.00	0.00	1,226,008,417.60	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	996,321,996.00	0.00	1,226,008,417.60	0.00
2630000 Grants & Transfer To Other Govt. Units	9,574,489,628.80	0.00	9,644,787,554.65	0.00
2640503 Other Capital Grants and Trans	1,497,951,770.45	0.00	736,263,218.15	0.00
2640500 Other Capital Grants and Trans	1,497,951,770.45	0.00	736,263,218.15	0.00
2640000 Other Transfers and Emergency Relief	1,497,951,770.45	0.00	736,263,218.15	0.00
2710102 Gratuity - Civil Servants	12,248,752.00	0.00	10,914,019.05	0.00
2710100 Government Pension and Retirement Benefits	12,248,752.00	0.00	10,914,019.05	0.00
2710000 Social Security Benefits	12,248,752.00	0.00	10,914,019.05	0.00
3110504 Other Infrastructure and Civil Works	25,655,210.00	0.00	2,446,499.00	0.00
3110500 Construction and Civil Works	25,655,210.00	0.00	2,446,499.00	0.00
3110801 Overhaul of Vehicles	218,598.00	0.00	102,100.00	0.00
3110802 Overhaul of Aircraft	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	218,598.00	0.00	102,100.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	149,450.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	116,560.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	266,010.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	149,450.00	0.00	1,184,750.00	0.00
3111009 Purchase of other Office Equipment	471,189.00	0.00	212,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	620,639.00	0.00	1,396,750.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	91,590.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	96,958,453.40	0.00	119,210,060.15	0.00
3111107 Purchase of Laboratory Equipment	199,900.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	5,012,500.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	102,262,443.40	0.00	119,210,060.15	0.00
3111201 Overhaul of Plant, Machinery and Equipment	175,000.00	0.00	99,800.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	175,000.00	0.00	99,800.00	0.00
3111305 Purchase of tree seeds and seedlings	0.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	0.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	129,193,931.40	0.00	123,255,209.15	0.00
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	811,100.00
3510802 Receipts from the Sale of household Furniture and Institutional Equipment	0.00	0.00	0.00	500,000.00
3510803 Receipts from the Sale of Office and General Equipment	0.00	0.00	0.00	500,000.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	1,811,100.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	669,681,413.00	0.00	580,474,803.95
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	669,681,413.00	0.00	580,474,803.95
3510000 Receipts from the Sale of Fixed Assets	0.00	669,681,413.00	0.00	582,285,803.95
3520303 Sale of Non-Capital Goods	0.00	0.00	0.00	38,000,000.00
3520304 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520300 Receipts from the Sale of inventories, Stocks and Commodities	0.00	0.00	0.00	38,000,000.00
3520000 Receipts from Sales of inventories	0.00	0.00	0.00	38,000,000.00
5120202 Borrowing from International Organizations	0.00	107,895,519.25	0.00	87,983,976.40
5120200 Foreign Borrowing-Direct Payments	0.00	107,895,519.25	0.00	87,983,976.40
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	107,895,519.25	0.00	87,983,976.40
6510314 Green Growth Programme	33,914,903.40	0.00	0.00	0.00
6510315 Kenya Meteorological Department KCSAP	148,437,352.00	0.00	0.00	0.00
6510300	182,352,255.40	0.00	0.00	0.00
6510000 Special Accounts	182,352,255.40	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	489,617.50	0.00	10,890,410.45	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	489,617.50	0.00	10,890,410.45	0.00
6530000 Recurrent Bank Accounts	489,617.50	0.00	10,890,410.45	0.00
6540101 Ministry HQ Development Bank A	20,517,858.15	0.00	30,098.85	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	20,517,858.15	0.00	30,098.85	0.00
6540000 Development Bank Accounts	20,517,858.15	0.00	30,098.85	0.00
6550101 Ministry HQ Deposit Bank A/C	31,704,622.35	0.00	26,044,355.35	0.00
6550100 Deposit Bank Accounts	31,704,622.35	0.00	26,044,355.35	0.00
6550000 Deposit Bank Account	31,704,622.35	0.00	26,044,355.35	0.00
6580101 Cash	597,564.00	0.00	785,796.50	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	597,564.00	0.00	785,796.50	0.00
6580000 Cash in Hand	597,564.00	0.00	785,796.50	0.00
6710103 Salary advance	1,438,210.50	0.00	311,703.00	0.00
6710100 Debtors & Advances - Employees	1,438,210.50	0.00	311,703.00	0.00
6710000 Domestic Debtors & Advances	1,438,210.50	0.00	311,703.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	7,000.00	0.00
6760103 Temporary Imprests	483,600.00	0.00	349,900.00	0.00
6760100 Imprests	483,600.00	0.00	349,900.00	0.00
6760000 Government Imprests	483,600.00	0.00	349,900.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	44,004.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
780100 Suspense & Clearance Account	0.00	0.00	44,004.00	0.00
800000 Suspense & Clearance Account	0.00	0.00	44,004.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	180,141,974.35	0.00	26,044,355.35
7310100 General Deposits Items	0.00	180,141,974.35	0.00	26,044,355.35
7310000 Deposits	0.00	180,141,974.35	0.00	26,044,355.35
7320011 WCPS	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320080 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390180 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	89,000.00	0.00	0.00
9910100 General Provisions	0.00	89,000.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	34,407,744,911.10	0.00	23,048,070,563.85
9910205 Remittances to Exchequer Miscellaneous Revenue	144,292,459.30	0.00	132,978,046.00	0.00
9910200 Exchequer Provisions	144,292,459.30	34,407,744,911.10	132,978,046.00	23,048,070,563.85
9910000 Provisions	144,292,459.30	34,407,833,911.10	132,978,046.00	23,048,070,563.85
9999999 Consolidated Fund	22,902,680,605.05	0.00	11,942,455,041.00	0.00
9999900	22,902,680,605.05	0.00	11,942,455,041.00	0.00
9990000 Opening Balance Reserves	22,902,680,605.05	0.00	11,942,455,041.00	0.00
<b>Total</b>	<b>35,868,924,372.80</b>	<b>35,868,924,372.80</b>	<b>24,050,763,656.55</b>	<b>24,050,763,656.55</b>

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

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





### Budget Execution by Heads and Programmes

Entity: 1108-Ministry of Environment and Forestry

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1108000100			293,967,671.00	271,088,663.35	22,879,007.65
	1002000000	Environment Management and Protection	0.00	0.00	0.00
	1008000000	Resources Surveys and Remote Sensing	0.00	0.00	0.00
	1010000000		293,967,671.00	271,088,663.35	22,879,007.65
1108000200			42,681,282.00	42,412,573.85	268,708.15
	1010000000		42,681,282.00	42,412,573.85	268,708.15
1108000300			17,344,565.00	17,342,079.60	2,485.40
	1010000000		17,344,565.00	17,342,079.60	2,485.40
1108000400			124,581,036.00	124,208,132.75	372,903.25
	1002000000	Environment Management and Protection	124,581,036.00	124,208,132.75	372,903.25
	1010000000		0.00	0.00	0.00
1108000500			1,453,919,000.00	1,453,919,000.00	0.00
	1002000000	Environment Management and Protection	1,453,919,000.00	1,453,919,000.00	0.00
1108000600			134,500,000.00	134,500,000.00	0.00
	1002000000	Environment Management and Protection	134,500,000.00	134,500,000.00	0.00
1108000700			861,847,745.00	835,920,865.60	25,926,879.40
	1012000000		861,847,745.00	835,920,865.60	25,926,879.40
1108000800			141,100,000.00	141,100,000.00	0.00
	1002000000	Environment Management and Protection	141,100,000.00	141,100,000.00	0.00
1108001000			31,609,289.00	31,606,794.65	2,494.35
	1018000000		31,609,289.00	31,606,794.65	2,494.35
	1002000000	Environment Management and Protection	0.00	0.00	0.00
1108001100			5,069,000,003.00	4,864,681,414.50	204,318,588.50
	1018000000		5,069,000,003.00	4,864,681,414.50	204,318,588.50
1108001200			497,700,000.00	497,700,000.00	0.00
	1018000000		497,700,000.00	497,700,000.00	0.00
1108001300			1,486,580,997.00	1,450,580,996.30	36,000,000.70
	1018000000		1,486,580,997.00	1,450,580,996.30	36,000,000.70
1108001600			25,995,970.00	25,995,970.00	0.00
	1008000000	Resources Surveys and Remote Sensing	25,995,970.00	25,995,970.00	0.00
1108001700			40,772,442.00	40,772,442.00	0.00
	1002000000	Environment Management and Protection	40,772,442.00	40,772,442.00	0.00
1108100200			10,000,000.00	10,000,000.00	0.00
	1002000000	Environment Management and Protection	10,000,000.00	10,000,000.00	0.00
1108100500			0.00	0.00	0.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
1108100600			16,000,000.00	13,444,283.35	2,555,716.65
	1002000000	Environment Management and Protection	16,000,000.00	13,444,283.35	2,555,716.65
1108100700			9,000,000.00	7,840,650.00	1,159,350.00
	1002000000	Environment Management and Protection	9,000,000.00	7,840,650.00	1,159,350.00
1108100800			12,500,000.00	12,500,000.00	0.00
	1002000000	Environment Management and Protection	12,500,000.00	12,500,000.00	0.00
1108101000			92,977,265.00	84,225,614.10	8,751,650.90
	1012000000		92,977,265.00	84,225,614.10	8,751,650.90
1108101100			0.00	0.00	0.00
	1012000000		0.00	0.00	0.00
1108101200			30,398,360.00	18,201,327.50	12,197,032.50
	1012000000		30,398,360.00	18,201,327.50	12,197,032.50
1108101300			0.00	0.00	0.00
	1012000000		0.00	0.00	0.00
1108101400			0.00	0.00	0.00

			0.00	0.00	0.00
1108101500	1012000000		38,600,960.00	598,400.00	38,002,560.00
	1012000000		38,600,960.00	598,400.00	38,002,560.00
1108101600			10,000,000.00	2,345,200.00	7,654,800.00
	1012000000		10,000,000.00	2,345,200.00	7,654,800.00
1108101700			0.00	0.00	0.00
	1012000000		0.00	0.00	0.00
1108101800			79,583,899.00	48,623,559.90	30,960,339.10
	1012000000		79,583,899.00	48,623,559.90	30,960,339.10
1108101900			0.00	0.00	0.00
	1012000000		0.00	0.00	0.00
1108102000			0.00	0.00	0.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
	1010000000		0.00	0.00	0.00
1108102100			0.00	0.00	0.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
	1010000000		0.00	0.00	0.00
1108102200			224,000,000.00	107,312,804.60	116,687,195.40
	1002000000	Environment Management and Protection	224,000,000.00	107,312,804.60	116,687,195.40
1108102300			19,500,000.00	19,500,000.00	0.00
	1002000000	Environment Management and Protection	19,500,000.00	19,500,000.00	0.00
1108102400			5,000,000.00	5,000,000.00	0.00
	1002000000	Environment Management and Protection	5,000,000.00	5,000,000.00	0.00
1108102500			137,000,000.00	112,418,303.55	24,581,696.45
	1002000000	Environment Management and Protection	137,000,000.00	112,418,303.55	24,581,696.45
1108102600			0.00	0.00	0.00
	1012000000		0.00	0.00	0.00
1108102800			15,500,000.00	2,500,000.00	13,000,000.00
	1002000000	Environment Management and Protection	15,500,000.00	2,500,000.00	13,000,000.00
1108103000			43,637,198.00	37,154,876.30	6,482,321.70
	1002000000	Environment Management and Protection	43,637,198.00	37,154,876.30	6,482,321.70
1108103100			10,000,000.00	10,000,000.00	0.00
	1002000000	Environment Management and Protection	10,000,000.00	10,000,000.00	0.00
1108103200			0.00	0.00	0.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
1108103300			5,029,369.00	4,378,800.00	650,569.00
	1002000000	Environment Management and Protection	5,029,369.00	4,378,800.00	650,569.00
1108103400			437,000,000.00	0.00	437,000,000.00
	1002000000	Environment Management and Protection	437,000,000.00	0.00	437,000,000.00
1108103500			1,479,700.00	1,100,900.00	378,800.00
	1018000000		1,479,700.00	1,100,900.00	378,800.00
1108103600			35,000,000.00	34,999,925.00	75.00
	1018000000		35,000,000.00	34,999,925.00	75.00
1108103700			28,500,000.00	28,500,000.00	0.00
	1018000000		28,500,000.00	28,500,000.00	0.00
1108103800			7,500,000.00	7,500,000.00	0.00
	1018000000		7,500,000.00	7,500,000.00	0.00
1108103900			12,500,000.00	12,500,000.00	0.00
	1018000000		12,500,000.00	12,500,000.00	0.00
1108104000			12,000,000.00	6,000,000.00	6,000,000.00
	1018000000		12,000,000.00	6,000,000.00	6,000,000.00
1108104100			1,500,000.00	1,500,000.00	0.00
	1018000000		1,500,000.00	1,500,000.00	0.00
1108104200			3,500,000.00	3,500,000.00	0.00
	1018000000		3,500,000.00	3,500,000.00	0.00
1108104300			17,500,000.00	17,500,000.00	0.00
	1018000000		17,500,000.00	17,500,000.00	0.00
1108104500			57,500,000.00	57,500,000.00	0.00
	1018000000		57,500,000.00	57,500,000.00	0.00
1108104600			0.00	0.00	0.00
	1018000000		0.00	0.00	0.00
1108104700			55,500,000.00	55,500,000.00	0.00
	1018000000		55,500,000.00	55,500,000.00	0.00
1108104800			47,500,000.00	47,500,000.00	0.00
	1018000000		47,500,000.00	47,500,000.00	0.00



1108104900			55,000,000.00	55,000,000.00	0.00
	1018000000		55,000,000.00	55,000,000.00	0.00
1108105000			63,000,000.00	60,992,355.25	2,007,644.75
	1018000000		63,000,000.00	60,992,355.25	2,007,644.75
1108105100			50,000,000.00	50,000,000.00	0.00
	1018000000		50,000,000.00	50,000,000.00	0.00
1108105200			20,000,000.00	20,000,000.00	0.00
	1018000000		20,000,000.00	20,000,000.00	0.00
1108105300			5,500,000.00	5,500,000.00	0.00
	1018000000		5,500,000.00	5,500,000.00	0.00
1108105400			80,500,000.00	80,500,000.00	0.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
	1018000000		80,500,000.00	80,500,000.00	0.00
1108105500			57,000,000.00	56,860,660.00	139,340.00
	1002000000	Environment Management and Protection	57,000,000.00	56,860,660.00	139,340.00
1108105600			20,000,000.00	10,000,000.00	10,000,000.00
	1008000000	Resources Surveys and Remote Sensing	20,000,000.00	10,000,000.00	10,000,000.00
1108105700			0.00	0.00	0.00
	1008000000	Resources Surveys and Remote Sensing	0.00	0.00	0.00
1108105800			0.00	0.00	0.00
	1008000000	Resources Surveys and Remote Sensing	0.00	0.00	0.00
1108105900			0.00	0.00	0.00
	1008000000	Resources Surveys and Remote Sensing	0.00	0.00	0.00
1108106000			180,000,000.00	168,485,599.00	11,514,401.00
	1002000000	Environment Management and Protection	180,000,000.00	168,485,599.00	11,514,401.00
1108106100			0.00	0.00	0.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
1108106200			9,090,000.00	8,519,041.50	570,958.50
	1002000000	Environment Management and Protection	9,090,000.00	8,519,041.50	570,958.50
1108106300			740,000,000.00	533,231,418.85	206,768,581.15
	1018000000		735,000,000.00	530,731,418.85	204,268,581.15
	1002000000	Environment Management and Protection	5,000,000.00	2,500,000.00	2,500,000.00
1108106400			12,500,000.00	1,986,900.00	10,513,100.00
	1002000000	Environment Management and Protection	12,500,000.00	1,986,900.00	10,513,100.00
1108106500			15,000,000.00	8,344,211.30	6,655,788.70
	1002000000	Environment Management and Protection	15,000,000.00	8,344,211.30	6,655,788.70
1108106600			540,046,580.00	538,691,758.00	1,354,822.00
	1018000000		540,046,580.00	538,691,758.00	1,354,822.00
	1002000000	Environment Management and Protection	0.00	0.00	0.00
1108106700			95,676,038.00	93,435,262.70	2,240,775.30
	1002000000	Environment Management and Protection	95,676,038.00	93,435,262.70	2,240,775.30
1108106800			50,000,000.00	20,854,709.05	29,145,290.95
	1002000000	Environment Management and Protection	50,000,000.00	20,854,709.05	29,145,290.95
1108106900			5,500,000.00	19,600.00	5,480,400.00
	1002000000	Environment Management and Protection	5,500,000.00	19,600.00	5,480,400.00
1108107300			178,000,000.00	87,748,500.00	90,251,500.00
	1002000000	Environment Management and Protection	178,000,000.00	87,748,500.00	90,251,500.00
1108107400			100,000,000.00	99,987,988.00	12,012.00

	1018000000		100,000,000.00	99,987,988.00	12,012.00
		<b>Grand Total</b>	<b>13,974,119,369.00</b>	<b>12,601,631,580.55</b>	<b>1,372,487,788.45</b>

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

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

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

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

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

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

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