

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

MINISTRY OF ENVIRONMENT AND FORESTRY

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


MINISTRY OF ENVIRONMENT AND FORESTRY
 Reports and Financial Statements
 For the year ended June 30, 2020

8. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances			
Cash Balances	22A	36,964,865	160,244,829
	22B	785,796.50	318,417
Total Cash and cash equivalent		37,750,661	160,563,246
Accounts receivables	23	705,607	2,112,535
TOTAL FINANCIAL ASSETS		38,456,267	162,675,781
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	26,044,355	29,697,735
NET FINANCIAL ASSETS		12,411,912	132,978,046
REPRESENTED BY			
Fund balance b/fwd	25	132,978,046	1,373,754
Prior year adjustment	26	(132,978,046)	(1,373,755)
Surplus/Deficit for the year		12,411,912	132,978,046
NET FINANCIAL POSITION		12,411,912	132,978,045

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 11/21 2020 and signed by:


 Principal Secretary
 Name:


 Senior Deputy Accountant General
 Name: George Kitichum
 ICPAK Member Number: 9262


MINISTRY OF ENVIRONMENT AND FORESTRY
 Reports and Financial Statements
 For the year ended June 30, 2020

7. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020 K.shs	2018-2019 K.shs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	43,218,720	101,246,192
Exchequer releases	4	10,972,637,477	12,075,433,087
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	87,983,976	-
Proceeds from Sale of Assets	8	620,285,904	910,108,000
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	225,160,137	101,025,915
TOTAL RECEIPTS		11,949,286,214	13,187,813,194
PAYMENTS			
Compensation of Employees	12	1,087,100,406	1,177,534,336
Use of goods and services	13	334,553,894	592,694,868
Subsidies	14	-	-
Transfers to Other Government Units	15	10,381,050,773	10,649,744,111
Other grants and transfers	16	-	-
Social Security Benefits	17	10,914,019	2,752,949
Acquisition of Assets	18	123,255,209	632,108,885
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	-	-
TOTAL PAYMENTS		11,936,874,302	13,054,835,148
SURPLUS/DEFICIT		12,411,912	132,978,046

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry's financial statements were approved on 11/21 2020 and signed by:


 Principal Secretary
 Name:


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



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1108-Ministry of Environment and Forestry

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	43,218,719.90	101,246,192.10
Exchequer releases	4	10,972,637,476.85	12,075,433,087.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	87,983,976.40	0.00
Proceeds from Sales of Assets	8	620,285,903.95	910,108,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	225,160,137.10	101,025,915.25
TOTAL RECEIPTS		11,949,286,214.20	13,187,813,194.35
PAYMENTS			
Compensation of Employees	12	1,087,100,406.35	1,177,534,336.45
Use of goods and Services	13	334,553,894.05	592,694,867.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	10,381,050,772.80	10,649,744,110.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	10,914,019.05	2,752,948.80
Acquisition of Assets	18	123,255,209.15	632,108,884.95
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
TOTAL PAYMENTS		11,936,874,301.40	13,054,835,148.35
SURPLUS/DEFICIT		12,411,912.80	132,978,046.00

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-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	36,964,864.65	160,244,829.15
Cash Balances	22B	785,796.50	318,417.00
Total Cash And Cash Equivalents		37,750,661.15	160,563,246.15
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	705,607.00	2,112,535.00
TOTAL FINANCIAL ASSETS		38,456,268.15	162,675,781.15
Financial Liabilities			
Accounts Payables - Deposits	24	26,044,355.35	29,697,735.15
NET FINANCIAL ASSETS		12,411,912.80	132,978,046.00
REPRESENTED BY			
Fund Balance b/fwd	25	132,978,046.00	0.00
Prior Year Adjustment	26	(132,978,046.00)	0.00
Surplus/Deficit for the Year		12,411,912.80	132,978,046.00
NET FINANCIAL POSITION		12,411,912.80	132,978,046.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____