
Please address all correspondence to the Auditor General

Opinion of the Auditor General on the accounts of
Seychelles National Parks Authority
For the year ended 31 December 2020

Scope

I have audited the statement of accounts of the Seychelles National Parks Authority for the year ended 31 December 2020, as set out on pages 2 to 32, prepared on a cash basis and in the format approved by the Ministry of Finance, in terms of Section 12 (2) of the Seychelles National Parks Authority Act, 2009 (made under the Environment Protection Act).

The management of the Authority is responsible for keeping proper books of accounts, preparation of the statement of accounts and the information they contain. It is my responsibility to form an independent opinion, based on my audit on those statements and to report it to the Board.

The audit was conducted in accordance with the International Organisation of the Supreme Audit Institutions (INTOSAI) auditing standards. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the statement of accounts as well as an evaluation of accounting policies and significant estimates.

The audit was planned and conducted so as to obtain all information and explanations considered necessary to provide me with sufficient evidence to give a reasonable assurance that the statement of accounts are free from material misstatement, whether caused by fraud or other irregularity or error. The overall adequacy of the presentation of information in the statement of accounts was also evaluated in forming my opinion.

The audit opinion expressed has been formed on the above basis.

Opinion

In my opinion, the statement of accounts properly presents the financial transactions of the Authority for the year ended 31 December 2020 and the position of the bank accounts, suspense account and the project accounts as at that date.

Emphasis of matter

I draw attention to the following matters:

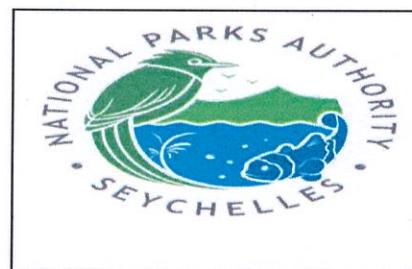
1. Two procurements amounting to SR432,000 were effected without the approval of POU/NTB;
2. A loss of funds amounting to SR70,145 was reported on Curieuse island due to a break-in;
3. Various fixed assets costing SR741,412 were yet to be updated in the respective registers at the end of 2022; and
4. Controls over the receipt and issuance of receipt books and ticket books were lacking and some books could not be physically verified.



Gamini Herath
Auditor General

Victoria, Seychelles
04 May 2023

FINANCIAL STATEMENTS



SEYCHELLES NATIONAL PARKS AUTHORITY

Government of Seychelles

For the Period of 1st January 2020 to 31st December 2020



SEYCHELLES NATIONAL PARKS AUTHORITY

FINANCIAL REPORT FOR THE PERIOD OF 1ST JANUARY 2020 TO 31ST DECEMBER 2020.

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SEYCHELLES NATIONAL PARKS AUTHORITY

FINANCIAL STATEMENT FOR THE PERIOD FROM 1 JANUARY 2020 TO 31 DECEMBER 2020.

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Board Members' Report

The Board members present their financial statements for the period of 1st January 2020 to 31st December 2020.

1. Incorporation

The Seychelles National Parks Authority (SNPA) was set up under the Environment Protection Act (Cap 71).

(Seychelles National Parks Authority Order, 2009) and is responsible for the following functions as specified in the Act.

The Authority was set up on 25 February 2009 and was deemed to be in operation on 1st January 2009 (Section 1 of SI 30, 2009).

2. Objectives of the Authority

The Authority is empowered to:

- 1) Protection and Management of a National Park (Marine and Terrestrial).
- 2) Monitor and control all services within a National Parks and combat threats to biodiversity.
- 3) Carrying out functions for the conservation of flora and fauna in National Parks as may be conferred on it by or under written law.

4. Board Members Appreciation

The Board Members wish to express their sincere thanks to the generosity of all organisations which in one way or another assisted them in the discharge of their duties.

5. Board Members

Chairperson: Dr Jude Bijoux

Board Members:

Lt Col . Jean Attala

Ms Daniella Alis-Payet

Mrs Marie-May Muzungaile

Mrs Jeanette Larue

Mr Jean Marie Moutia

Ms Stephanie Lablache

Ms Gilberte Gendron (Sec)

By Order of the Board

Chairperson.....



Date..... 06/04/23

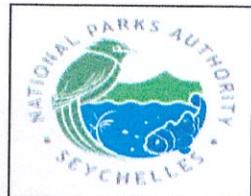
Chief Executive Officer.....



Date..... 6/4/23

SEYCHELLES NATIONAL PARKS AUTHORITY

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Statement of Cash Receipts and Payments
For the period of 1st January 2020 to 31st December 2020

| | Budget | Actual | Variance | Previous year actual 2019 | Notes |
|---|----------------------|----------------------|------------------------|------------------------------|-------|
| | <u>SR</u> | <u>SR</u> | <u>SR</u> | <u>SR</u> | |
| RECEIPTS | | | | | |
| Allocations/appropriations (MOF Subvention) | - | 9,948,360.60 | (9,948,360.60) | 5,136,000.00 | 2 |
| Other Receipts: Suspense Accounts | - | - | - | - | 3 |
| Sales of Goods and Services | 25,894,070.00 | 14,409,184.21 | 11,484,885.79 | 20,583,201.21 | |
| Excess transfers to CBS | - | - | - | - | |
| Grants | - | 13,111,850.08 | (13,111,850.08) | 6,897,639.48 | 4 |
| Total Receipts | 25,894,070.00 | 37,469,394.89 | (11,575,324.89) | 32,616,840.69 | |
| PAYMENTS | | | | | |
| Wages and Salaries | 18,733,972.00 | 16,992,351.30 | 1,741,620.70 | 13,874,229.84 | 5 |
| Goods and Services | | | | | |
| Office expenses | 2,121,568.00 | 1,158,045.20 | 963,522.80 | 1,556,742.42 | 6 |
| Transportation and Travel Costs | 2,187,000.00 | 1,708,385.54 | 478,614.46 | 1,891,218.94 | 7 |
| Maintenance and Repairs | 1,408,160.00 | 943,742.53 | 464,417.47 | 800,486.72 | 8 |
| Materials and Supplies | 15,000.00 | 12,810.56 | 2,189.44 | 1,350.00 | 9 |
| Other Use of Goods and Services | 3,363,555.00 | 2,284,682.40 | 1,078,872.60 | 2,598,033.95 | 10 |
| Total recurrent expenditure | 27,829,255.00 | 23,100,017.53 | 4,729,237.47 | 20,722,061.87 | |
| Other Expenditure | | | | | |
| Suspense Account | - | - | - | - | 11 |
| Grants | - | 7,310,899.09 | (7,310,899.09) | 3,637,164.39 | |
| | | 7,310,899.09 | (7,310,899.09) | 3,637,164.39 | |
| Non Financial Assets | | | | | |
| Acquisition of Machinery & Equipments | 1,242,000.00 | 332,545.29 | 909,454.71 | 1,131,470.41 | 12 |
| Lease of Machinery & Equipment | - | - | - | - | |
| Other Building and Structure | 450,000.00 | 408,867.00 | 41,133.00 | 115,000.00 | |
| Total Capital Expenditure | 1,692,000.00 | 741,412.29 | 950,587.71 | 1,246,470.41 | |
| Total Expenditure | 29,521,255.00 | 31,152,328.91 | (1,631,073.91) | 25,605,696.67 | |
| Surplus/Deficit | | 6,317,065.98 | | 7,011,144.02 | |

Chairperson.....
Date..... 06/04/23

Chief Executive Officer.....
Date..... 6/4/23



SEYCHELLES NATIONAL PARKS AUTHORITY**NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD OF 1ST JANUARY 2020 TO 31ST DECEMBER 2020.**

Financial Statements are prepared in Seychelles Rupees

Page 3

1. Accounting Policies***Basis of preparation***

The financial statements have been prepared in accordance with Cash Basis IPSAS 'Financial reporting under the cash basis of accounting'.

The accounting policies have been applied consistently throughout the period.

Reporting Entity

The financial statements are for a public sector entity: Seychelles National Parks Authority referred to as public bodies, in Public Finance Management Act, 2012.

Payments made on this account in respect of Seychelles National Parks Authority are disclosed in the Actual column in the statement of cash receipts and payments and other financial statements.

The Chairperson of the Board was appointed effective 1st March 2020 for a two (2) year period. The current Chairperson and CEO was appointed on 1st June 2022 and 2021 respectively. However, for administrative purposes they have agreed to sign the 2020 Financial Statement but are not liable for any transactions and decisions taken by the previous Board or Accounting Officer.

Previous Year Figures

The 2020 figures were prepared on the same basis as the 2019 figures.

Reporting currency

The reporting currency is Seychelles rupees (SR).

2. Government Subvention

The Authority was given the status of an autonomous body in 2019 and to finance its operation the Authority received at the start of 2019 a GOS assistance in the form of a loan of R10,272,000. A first advance of R5,136,000 which includes an advance of SR 4,564,172.92 and payment of 13th month salary of R571,827.08 to finance its operation was disbursed in January 2019. The remaining balance was not disbursed in 2019 and the loan balance of R5,106,409.08 with interest was written-off in 2020 by Government. The GOS has continued to subvention the monthly salary of SNPA to total amount of SR9.9 Million.

3. Other receipts***Suspense Account***

All grants and suspense account details are attached as per attached appendixes on page 11 to 32. A closing balance from 2018 amounting to R348,754.02 for Coastal Ecosystem Adapt Sids Grant are yet to be received from Treasury. Furthermore SNPA has an overspent balance of R35,183.70 in Treasury suspense account no. 32174200 -SNPA since 2018 as revealed below: Account has been closed by Treasury as at October 2020.

| | 2020 | Actual Receipt (SR) | Opening Balance (SR) |
|--------------------------------|------|---------------------|----------------------|
| Sey National Park | | - | (35,183.70) |
| Total Suspense Accounts | | - | (35,183.70) |

Bank Account

Seychelles National Parks Authority operate through bank accounts with Mauritius Commercial Bank and ABSA
Detailed statement of accounts in Appendixes on page 7 to 10.

| | Actual Receipt (SR) | Opening Balance (SR) |
|---------------------------|----------------------|----------------------|
| MCB 0000073326 | 22,009,981.61 | 2,858,022.97 |
| MCB 0000 595055 | 7,669,449.77 | 4,473,901.66 |
| MCB 00000595053 | 1,043,489.83 | 880,151.05 |
| ABSA 1063127 | 152,713.89 | 19,407.00 |
| Total Bank Account | 30,875,635.10 | 8,231,482.68 |

Sale of Goods and Services

In addition Seychelles National Parks Authority also collects revenue from the following:

| | Actual Receipt (SR) | Budgeted (SR) |
|--|----------------------|----------------------|
| Mooring Fees | 232,854.24 | 586,250.00 |
| Forestry Products | 2,293,740.44 | 2,210,000.00 |
| Hire of Boats | 500.00 | 5,000.00 |
| Sale of Marine Park Tickets | 5,229,539.05 | 19,144,800.00 |
| Coco De Mer | 581,450.00 | 2,210,227.66 |
| Hire of Facilities (GVI) | 408,868.63 | 905,520.00 |
| Hotel Contribution | 100,402.44 | 2,089,500.00 |
| Miscellaneous | 61,856.68 | 100,000.00 |
| Veuve Entrance Fees | 90,900.00 | 468,000.00 |
| Entrance Fees Baie Ternay | - | 204,000.00 |
| Entrance Fees Copolia | 86,158.81 | 200,000.00 |
| other income | 5,295,413.92 | 1,098,000.00 |
| Disposal of Assets | 27,500.00 | 300,000.00 |
| Interest income | - | - |
| Total of Sale of Goods and Services | 14,409,184.21 | 29,521,297.66 |

4. Grants for Projects (Breakdown Below). Detailed statement of accounts in Appendix

| | Actual Receipt (SR) | Opening Balance (SR) |
|---|----------------------|----------------------|
| Marine Rangers Quarters | - | 501,471.91 |
| Edge Projects | - | 0.78 |
| Cirad. Reunion | - | 4,819.95 |
| Rufford Project | - | 27,335.19 |
| Regional MFF Project | - | 70,502.27 |
| Creating Env. Educational Props | - | 9,559.14 |
| Veue Reserve | - | 3,562.60 |
| Curieuse 40th Anniversary | - | 35,000.00 |
| Darwin Initiative Projects | - | 190,751.22 |
| COI. Cots Project | - | 138,951.17 |
| Earth watch Project | 1,172,659.91 | (99,686.92) |
| Strategic Adaptive Management Project | - | 181,623.02 |
| Environment Trust Fund - La Digue Trail | 28,309.00 | 85,709.20 |
| Curieuse Infrastructure Project | 5,000,000.00 | 5,000,000.00 |
| Curieuse Leprosy Project | - | 260,828.44 |
| PA Finance | 4,933,208.61 | (860,145.83) |
| Other Small Grants | - | 119,527.35 |
| Coral Reef restoration Project | 843,348.40 | - |
| Pareo Project | 517,566.50 | - |
| Ridge to Reef | 616,757.66 | - |
| Total Grant receipts | 13,111,850.08 | 5,669,809.49 |

| | 2020 | | 2019 | |
|--|----------------------|----|----------------------|----|
| | SR | SR | SR | SR |
| Basic Pay | 16,320,729.44 | | 13,495,888.21 | |
| Allowance Ex PSC | - | | - | |
| PSC Allowance | - | | - | |
| Returning Graduate Allowance | - | | - | |
| Other Allowances | - | | - | |
| Overtime | - | | - | |
| Gratuities to Workers | 339,556.69 | | 203,522.29 | |
| Compensation for Past Service | 332,065.17 | | 174,819.34 | |
| Total Wages and Salary Expenses | 16,992,351.30 | | 13,874,229.84 | |

| | SR | SR |
|------------------------------|---------------------|---------------------|
| Printing and Stationery | 148,795.45 | 290,950.74 |
| Postage | 2,297.50 | 3,320.30 |
| Adverts and Donations | 41,842.50 | 85,630.40 |
| News paper | 13,200.00 | 25,165.66 |
| Cleaning Expenses | 95,570.07 | 72,516.93 |
| Consumables | 96,284.46 | 211,532.62 |
| Electricity | 265,945.01 | 358,335.16 |
| Water | 52,075.76 | 78,800.40 |
| Internet | 75,852.78 | 51,110.54 |
| Telephone International | (941.54) | (166.03) |
| Telephone Local | 122,528.92 | 111,313.12 |
| Fax | 4,796.39 | 6,049.50 |
| Educational Books | 990.00 | - |
| Uniforms | 62,026.83 | 92,844.65 |
| Other Office Expenses | 157,789.91 | 142,489.57 |
| Bank/Commission Charges | 18,991.16 | 26,848.86 |
| Total Office Expenses | 1,158,045.20 | 1,556,742.42 |

7. Transportation and Travelling Costs

| | SR | SR |
|--|---------------------|---------------------|
| Domestic Airfares | 32,128.00 | 7,528.00 |
| Fuel for Vehicles | 259,126.00 | 280,422.00 |
| Fuel for Boats | 1,129,210.46 | 1,029,346.94 |
| Fuel for other Machinery/Equipment | 295.00 | |
| Overseas Subsistence allowance | 7,500.00 | 76,625.00 |
| Domestic Subsistence allowance | 127,432.08 | 130,060.00 |
| Bus/Taxi/Ferry Fares | 109,165.00 | 243,151.00 |
| Other Fares | | 25,636.00 |
| Hire Charges for Vehicle | | |
| Other Transportation Cost | 43,529.00 | 98,450.00 |
| Total Transportation and Travelling Costs | 1,708,385.54 | 1,891,218.94 |

8. Maintenance and Repairs Costs

| | 2020 | 2019 |
|--|-------------------|-------------------|
| | SR | SR |
| Motor Vehicles | 348,910.23 | 238,339.59 |
| Ships (Boat) | 238,455.28 | 213,519.90 |
| Security Equipment | 21,088.88 | |
| Office Equipment | | 1,900.00 |
| Air Condition | 38,263.82 | 15,910.50 |
| IT Equipment | 4,900.00 | 3,030.00 |
| Tools | 2,300.00 | 4,413.00 |
| Printing | 26,275.00 | 29,350.00 |
| Office Building | 40,785.00 | 9,815.00 |
| Other Maintenance and Repairs | 222,764.32 | 284,208.73 |
| Total Maintenance and Repairs Costs | 943,742.53 | 800,486.72 |

9. Materials and Supplies Expenses

| | SR | SR |
|---|------------------|-----------------|
| Pesticides | 500.00 | 1,000.00 |
| Other Agriculture supplies | 12,310.56 | 350.00 |
| Total Material and Supplies Expenses | 12,810.56 | 1,350.00 |

10. Other Use of Goods and Services Costs

| | SR | SR |
|--|---------------------|---------------------|
| License Fees | 43,898.50 | 47,094.50 |
| Board Members | 186,155.00 | 363,035.00 |
| Vehicles Insurance | 164,046.00 | 156,033.00 |
| Building Insurance | 64,015.00 | 62,965.00 |
| Other Insurance (Employers Liability) | 161,790.00 | 162,811.00 |
| Boat Insurance | 79,164.00 | 73,011.00 |
| Local Consultancy | | 3,500.00 |
| Training Fees | 99,010.60 | 135,916.50 |
| Facilities For Events | 8,600.00 | 20,900.00 |
| Other Services | 356,365.50 | 613,950.00 |
| Collection of Garbage | | |
| Disposal of Garbage | 350.00 | 500.00 |
| Laundry | 320.00 | |
| Pest Control | 24,900.00 | |
| Office Building Rents | 1,041,180.00 | 913,200.00 |
| Medical Test | 26,370.00 | 3,770.00 |
| Security and Enforcement | 28,517.80 | 41,347.95 |
| Total Other Use of Goods and Services Costs | 2,284,682.40 | 2,598,033.95 |

11. Other Expenditure

Detailed Statement in Appendix

| | |
|--------------|----------------------|
| Bank Account | 33,292,779.39 |
| | 33,292,779.39 |

Grants for Projects

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| | <u>2020</u> | <u>2019</u> |
|---|---------------------|---------------------|
| Marine Rangers Quarters | - | 872,249.70 |
| Edge Projects | - | - |
| Cirad. Reunion | - | - |
| Rufford Project | - | - |
| Regional MFF Project | - | - |
| Creating Env. Educational Props | - | - |
| Veuve Reserve | 3,230.00 | - |
| Curieuse 40th Anniversary | - | 6,000.00 |
| Coastal Ecosystem Adapt | - | - |
| Darwin Initiative Projects | 10,740.00 | 77,260.86 |
| COI. Cots Project | - | - |
| Earth watch Project | 137,385.15 | 283,432.97 |
| Strategic Adaptive Management Project | - | 1,028,358.29 |
| Environment Trust Fund - La Digue Trail | 114,033.20 | 251,775.80 |
| Curieuse Infrastructure Project | 1,167,520.55 | - |
| Curieuse Leprosy Project | 96,000.00 | 3,680.00 |
| PA Finance | 4,077,498.29 | 1,031,224.94 |
| Other small Grants | 142,600.15 | 83,181.83 |
| Coral Reef restoration Project | 714,547.89 | - |
| Pareo Project | 412,539.61 | - |
| Ridge to Reef | 434,804.25 | - |
| Total Grant Expenses | 7,310,899.09 | 3,637,164.39 |

12. Non Financial Asset

The details of fixed assets are recorded in registers as required by PFM ACT, Regulations and Accounting Manual, and are under the control of the Authority.

| | Budgeted | Actual | Variance | Previous Year |
|-------------------------------------|---------------------|-------------------|-------------------|---------------------|
| IT Equipment | 160,000.00 | 15,790.00 | 144,210.00 | 104,215.92 |
| Printing | 100,000.00 | - | 100,000.00 | - |
| Aircon | 50,000.00 | 36,165.00 | 13,835.00 | 16,380.00 |
| Kitchen & Laundry Equipment | 10,000.00 | 12,100.00 | (2,100.00) | 39,240.00 |
| Telephone | 20,000.00 | 8,473.00 | 11,527.00 | 17,449.00 |
| Furnitures | 142,000.00 | 24,160.00 | 117,840.00 | 38,025.00 |
| Fire Equipment | 100,000.00 | - | 100,000.00 | 112,294.91 |
| Office Equipment | 15,000.00 | 56,212.50 | (41,212.50) | 24,390.03 |
| Tools | 50,000.00 | 23,644.79 | 26,355.21 | 97,944.50 |
| Generator | - | - | - | 18,075.00 |
| Equipment for plant and disease | 50,000.00 | - | 50,000.00 | 28,456.05 |
| Acquisition of Outboard engine | 545,000.00 | 156,000.00 | 389,000.00 | 635,000.00 |
| Other Building and structure | 450,000.00 | 408,867.00 | 41,133.00 | 115,000.00 |
| Total of Non Financial Asset | 1,692,000.00 | 741,412.29 | 950,587.71 | 1,246,470.41 |

13. Variations between the budget and actual

The Authority achieved an actual of 49 % of the forecasted revenue figure for the year 2020.

Recurrent expenditure utilisation for goods and services were 83% of the approved budget resulting with an overall saving of 17%.

14. Authorization date

The financial statements were authorized on by the Chief Executive Officer and Chairperson of Seychelles National Parks Authority.


06/04/23


6/4/23

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

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Statement for SNPA MCB Bank Account no.00000073326 as at 31.12.2020

| | | Previous year | |
|-----------------------------------|-----------------------------|--------------------------|----------------------|
| | SR | SR | |
| Opening balance 01.01.2020 | | 2,858,022.97 | |
| Receipts | | | |
| Revenue collected in January | 1,601,283.94 | | |
| Revenue collected in February | 1,361,253.87 | | |
| Revenue collected in March | 1,848,417.94 | | |
| Revenue collected in April | 900,657.04 | | |
| Revenue collected in May | 5,562,620.13 | | |
| Revenue collected in June | 399,038.94 | | |
| Revenue collected in July | 365,205.69 | | |
| Revenue collected in August | 2,630,486.80 | | |
| Revenue collected in September | 1,565,341.71 | | |
| Revenue collected in October | 2,742,538.21 | | |
| Revenue collected in November | 1,771,008.99 | | |
| Revenue collected in December | 1,262,128.35 | | |
| Total | 22,009,981.61 | | |
| Month | Transfers to CBS | Interest and fees | Expenses |
| January | - | 1,170.00 | 2,435,886.67 |
| February | - | 1,001.25 | 1,978,006.39 |
| March | - | 1,192.50 | 2,267,624.44 |
| April | - | 216.25 | 1,464,294.22 |
| May | - | 358.75 | 1,481,276.84 |
| June | - | 595.00 | 2,219,467.95 |
| July | - | 702.50 | 2,205,358.64 |
| August | - | 2,967.50 | 1,555,518.13 |
| September | - | 757.50 | 1,888,356.89 |
| October | - | 718.75 | 2,097,441.56 |
| November | - | 1,000.00 | 2,009,121.16 |
| December | - | 1,263.75 | 2,809,073.17 |
| Total | 0.00 | 11,943.75 | 24,411,426.06 |
| Adjustment | | (5,464.35) | |
| Closing balance 31.12.2020 | | 439,170.42 | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

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Statement for SNPA MCB Bank Account no.000000595055 as at 31.12.2020

| | | Previous year | |
|-----------------------------------|-----------------------------|--------------------------|---------------------|
| | SR | SR | |
| Opening balance 01.01.2020 | | 4,473,901.66 | |
| Receipts | | | |
| Revenue collected in January | 122,940.00 | | |
| Revenue collected in February | - | | |
| Revenue collected in March | 239,099.20 | | |
| Revenue collected in April | - | | |
| Revenue collected in May | - | | |
| Revenue collected in June | 93,602.44 | | |
| Revenue collected in July | 1,298,407.45 | | |
| Revenue collected in August | 142,780.80 | | |
| Revenue collected in September | 920,774.68 | | |
| Revenue collected in October | 1,668,586.01 | | |
| Revenue collected in November | 500,000.00 | | |
| Revenue collected in December | 2,683,259.19 | | |
| Total | 7,669,449.77 | | |
| Month | Transfers to CBS | Interest and fees | Expenses |
| January | - | 15.00 | - |
| February | - | - | 205,018.00 |
| March | - | 742.50 | 488,426.03 |
| April | - | 33.75 | 323,819.88 |
| May | - | 33.75 | 289,983.63 |
| June | - | 86.25 | 216,380.00 |
| July | - | 142.50 | 215,808.50 |
| August | - | 106.25 | 841,802.70 |
| September | - | 191.25 | 1,048,090.41 |
| October | - | 360.00 | 1,039,718.89 |
| November | - | 265.00 | 1,604,025.08 |
| December | - | 205.00 | 1,251,206.64 |
| Total | 0.00 | 2,181.25 | 7,524,279.76 |
| Outstanding Transfer | | | |
| Closing balance 31.12.2020 | | 4,616,890.42 | 0.00 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for SNPA MCB Bank Account no.000000595063 as at 31.12.2020

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| | USD | Previous year USD | | | |
|-----------------------------------|-----------------------------|--------------------------|-------------------|---------------------------|---------------------|
| Opening balance 01.01.2020 | | 65,044.80 | | | |
| Receipts | | | | | |
| Revenue collected in January | - | | | | |
| Revenue collected in February | - | | | | |
| Revenue collected in March | 45,931.00 | | | | |
| Revenue collected in April | - | | | | |
| Revenue collected in May | 40,379.16 | | | | |
| Revenue collected in June | - | | | | |
| Revenue collected in July | - | | | | |
| Revenue collected in August | - | | | | |
| Revenue collected in September | - | | | | |
| Revenue collected in October | - | | | | |
| Revenue collected in November | - | | | | |
| Revenue collected in December | | | | | |
| Total | 86,310.16 | | | | |
| Month | Transfers to CBS | Interest and fees | Expenses | Return cheques | Total |
| January | - | 1.80 | 50,000.00 | - | 50,001.80 |
| February | - | - | - | - | - |
| March | - | 1.20 | 45,931.00 | - | 45,932.20 |
| April | - | - | - | - | - |
| May | - | 1.20 | 15,000.00 | - | 15,001.20 |
| June | - | - | - | - | - |
| July | - | - | - | - | - |
| August | - | - | - | - | - |
| September | - | - | - | - | - |
| October | - | - | - | - | - |
| November | - | - | - | - | - |
| December | - | - | - | - | - |
| Total | 0.00 | 4.20 | 110,931.00 | 0.00 | 110,935.20 |
| Outstanding Transfer | | | | Exp | 1,341,206.57 |
| Closing balance 31.12.2020 | | | 40,419.76 | | |

Note # Equivalent in Rupees @ Rate 12.090 488,674.90

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for SNPA Barclays Bank Account no.1063127 as at 31.12.2020

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| | | Previous year | | | |
|-----------------------------------|-----------------------------|--------------------------|-----------------|---------------------------|-----------------|
| | SCR | SCR | | | |
| Opening balance 01.01.2020 | | 19,407.00 | | | |
| Receipts | | | | | |
| Revenue collected in January | - | | | | |
| Revenue collected in February | - | | | | |
| Revenue collected in March | - | | | | |
| Revenue collected in April | - | | | | |
| Revenue collected in May | - | | | | |
| Revenue collected in June | - | | | | |
| Revenue collected in July | 46,512.88 | | | | |
| Revenue collected in August | - | | | | |
| Revenue collected in September | - | | | | |
| Revenue collected in October | 86,202.32 | | | | |
| Revenue collected in November | 12,105.24 | | | | |
| Revenue collected in December | 7,893.45 | | | | |
| Total | 152,713.89 | | | | |
| Month | Transfers to CBS | Interest and fees | Expenses | Return cheques | Total |
| January | - | - | - | - | - |
| February | - | - | - | - | - |
| March | - | - | - | - | - |
| April | - | 20.00 | - | - | 20.00 |
| May | - | 3.00 | 480.00 | - | 483.00 |
| June | - | 3.00 | - | - | 3.00 |
| July | - | - | - | - | - |
| August | - | - | - | - | - |
| September | - | - | - | - | - |
| October | - | 421.00 | - | - | 421.00 |
| November | - | 415.00 | - | - | 415.00 |
| December | - | 400.00 | - | - | 400.00 |
| Total | 0.00 | 1,262.00 | 480.00 | 0.00 | 1,742.00 |
| Outstanding Transfer | | | | | |
| Closing balance 31.12.2020 | | 170,378.89 | | | |
| Total expenditures | | 33,292,779.39 | | | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020

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Marine Ranger Quarters

| | | Previous year | |
|-----------------------------------|--|--------------------|----|
| | | SR | SR |
| Opening balance 01.01.2020 | | -501,471.91 | |
| Receipts | | | |
| Total | | 0.00 | |
| Payments | | | |
| Total | | 0.00 | |
| Surplus/deficit | | 0.00 | |
| Closing balance 31.12.2020 | | -501,471.91 | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020.

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Edge Projects

Page 12

| | Previous year | |
|-----------------------------------|--------------------|--------------------|
| | SR | SR |
| Opening balance 01.01.2020 | | 0.78 |
| Receipts | | |
| Total | <u><u>0.00</u></u> | |
| Payments | | |
| Total | | <u><u>0.00</u></u> |
| Surplus/deficit | | <u><u>0.00</u></u> |
| Closing balance 31.12.2020 | | <u><u>0.78</u></u> |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020

Page 13

CIRAD

| | | Previous year | |
|-----------------------------------|--|-----------------|----|
| | | SR | SR |
| Opening balance 01.01.2020 | | 4,819.95 | |
| Receipts | | | |
| Total | | 0.00 | |
| Payments | | | |
| Total | | 0.00 | |
| Surplus/deficit | | 0.00 | |
| Closing balance 31.12.2020 | | 4,819.95 | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
RUFFORD PROJECT

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| | SR | SR | Previous year |
|-----------------------------------|-------------|------------------|------------------|
| Opening balance 01.01.2020 | | | 27,335.19 |
| Receipts | | | |
| Total | <u>0.00</u> | | |
| Payments | | | |
| Total | <u>0.00</u> | | |
| Surplus/deficit | | <u>0.00</u> | |
| Closing balance 31.12.2020 | | <u>27,335.19</u> | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
REGIONAL MFU PROJECT

| | Previous year | |
|-----------------------------------|----------------------|------------------|
| | SR | SR |
| Opening balance 01.01.2020 | | 70,502.27 |
| Receipts | | |
| Total | 0.00 | |
| Payments | | |
| Total | 0.00 | |
| Surplus/deficit | | 0.00 |
| Closing balance 31.12.2020 | | 70,502.27 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
CREATING ENV. EDUC PROPS & GAMES

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| | SR | SR | Previous year |
|-----------------------------------|-------------|-----------------|-----------------|
| Opening balance 01.01.2020 | | | 9,559.14 |
| Receipts | | | |
| Total | 0.00 | | |
| Payments | | | |
| Total | 0.00 | 0.00 | |
| Surplus/deficit | | 0.00 | |
| Closing balance 31.12.2020 | | 9,559.14 | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020

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VEUVE RESERVE

| | SR | Previous year SR |
|-----------------------------------|-----------------|---------------------|
| Opening balance 01.01.2020 | | 3,562.60 |
| Receipts | | |
| Total | | 0.00 |
| Payments | | |
| 15/06/2020 Transporatation cost | 800.00 | |
| 07/08/2020 Materials | 2,430.00 | |
| Total | 3,230.00 | |
| Surplus/deficit | | -3,230.00 |
| Closing balance 31.12.2020 | | 332.60 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
COASTAL ECOSYSTEM ADAPT

Page 18

| | Previous year | |
|-----------------------------------|---------------|-------------------|
| | SR | SR |
| Opening balance 01.01.2020 | | 348,754.02 |
| Receipts | | |
| Total | | 0.00 |
| Payments | | |
| Total | | 0.00 |
| Surplus/deficit | | 0.00 |
| Closing balance 31.12.2020 | | 348,754.02 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Darwin Initiative Projects

Page 19

| | | SR | SR | Previous year |
|-----------------------------------|----------------------------|----|----|-------------------|
| Opening balance 01.01.2020 | | | | 190,751.22 |
| Receipts | | | | |
| Total | | | | 0.00 |
| Payments | | | | |
| 17/09/2020 | Aquisition of IT Equipment | | | 10,740.00 |
| Total | | | | 10,740.00 |
| Surplus/deficit | | | | -10,740.00 |
| Closing balance 31.12.2020 | | | | 180,011.22 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
COI COTS Project

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| | SR | SR | Previous year |
|----------------------------|------|------------|---------------|
| Opening balance 01.01.2020 | | | 138,951.17 |
| Receipts | | | |
| Total | 0.00 | | |
| Payments | | | |
| Total | 0.00 | 0.00 | |
| Surplus/deficit | | 0.00 | |
| Closing balance 31.12.2020 | | 138,951.17 | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
 Earth Watch Project

Page 21

| | | Previous year | SR |
|-----------------------------------|----------------------------------|----------------------------|----|
| Opening balance 01.01.2020 | | -99,686.92 | |
| Receipts | | | |
| 02/03/2020 Receipt | | 623,430.65 | |
| 21/05/2020 Receipt | | 549,229.26 | |
| Total | | <u>1,172,659.91</u> | |
| Payments | | | |
| | Equipments | 4,155.00 | |
| | Transportation and travel | 3,905.00 | |
| | Materials and supply | 80,425.15 | |
| | Other uses of goods and services | 48,900.00 | |
| Total | | <u>137,385.15</u> | |
| Surplus/deficit | | <u>1,035,274.76</u> | |
| Closing balance 31.12.2020 | | <u>935,587.84</u> | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Strategic Adaptation Management

| | SR | SR | Previous year |
|-----------------------------------|----|-------------------|-------------------|
| Opening balance 01.01.2020 | | | 181,623.02 |
| Receipts | | | |
| | | 0.00 | |
| Total | | 0.00 | |
| Payments | | | |
| | | 0.00 | |
| Total | | 0.00 | |
| Surplus/deficit | | 0.00 | |
| Closing balance 31.12.2020 | | 181,623.02 | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for Suspense account Seychelles National Parks Authority
Account 32174200-000

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| | | SR | SR | Previous year |
|-----------------------------------|----------------------------|----|----|------------------|
| Opening balance 01.01.2020 | | | | (35,183.70) |
| Receipts | | | | |
| 22/10/2020 | Treasury adjusting balance | | | 35,183.70 |
| Total | | | | <u>35,183.70</u> |
| Payments | | | | |
| | | | | |
| Total | | | | <u>0.00</u> |
| Surplus/deficit | | | | <u>35,183.70</u> |
| Closing balance 31.12.2020 | | | | <u>-</u> |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Environment Trust Fund - La Digue Trail

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| | Previous year | |
|-----------------------------------|---------------|--------------------------|
| | SR | SR |
| Opening balance 01.01.2020 | | 85,709.20 |
| Receipts | | |
| | 28,309.00 | |
| Total | | <u>28,309.00</u> |
| Payments | | |
| | | 17,112.00 |
| | | 65,250.00 |
| | | 6,671.20 |
| | | <u>25,000.00</u> |
| Total | | <u>114,033.20</u> |
| Surplus/deficit | | <u>-85,724.20</u> |
| Closing balance 31.12.2020 | | <u>-15.00</u> |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Curieuse Infrastructure Project

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| | | | Previous year SR |
|----------------------------|---------------------------|---------------------|---------------------|
| | | | 0.00 |
| | | | |
| Opening balance 01.01.2020 | | | |
| Receipts | | | |
| 01/11/2020 | Grants | 5,000,000.00 | |
| Total | | <u>5,000,000.00</u> | |
| Payments | | | |
| | Wages | 69,000.00 | |
| | Consumables | 2,016.80 | |
| | Materials and supplies | 74,158.15 | |
| | Transportation and Travel | 848,560.00 | |
| | Civil works | 173,785.60 | |
| Total | | <u>1,167,520.55</u> | |
| Surplus/deficit | | <u>3,832,479.45</u> | |
| Closing balance 31.12.2020 | | <u>3,832,479.45</u> | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Curieuse Leprosy Project

| | | Previous year |
|-----------------------------------|------------------|-------------------|
| | SR | SR |
| Opening balance 01.01.2020 | | 260,828.44 |
| Receipts | | |
| Total | 0.00 | |
| Payments | | |
| 09/12/2020 Consultancy works | 96,000.00 | |
| Total | 96,000.00 | |
| Surplus/deficit | | -96,000.00 |
| Closing balance 31.12.2020 | | 164,828.44 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
OTHER SMALL GRANTS

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| | SR | Previous year SR |
|-----------------------------------|-------------------|---------------------|
| Opening balance 01.01.2020 | | 119,527.35 |
| Receipts | | |
| Total | 0.00 | |
| Payments | | |
| Consumables | 3,725.75 | |
| Other office expenses | 2,000.00 | |
| Transportation | 4,405.80 | |
| Materials and supplies | 10,673.60 | |
| Tools | 2,450.00 | |
| Civil works | 119,345.00 | |
| Total | 142,600.15 | |
| Surplus/deficit | | -142,600.15 |
| Closing balance 31.12.2020 | | -23,072.80 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

**Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
PROTECTED AREA FINANCE**

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| | | SR | SR | Previous year |
|-----------------------------------|----------------------|---------------------|----|--------------------|
| Opening balance 01.01.2020 | | | | -860,145.83 |
| Receipts | | | | |
| 31/01/2020 | Grants | 122,940.00 | | |
| 20/03/2020 | Grants | 152,847.00 | | |
| 25/03/2020 | Grants | 218,905.65 | | |
| 02/06/2020 | Grants | 1,028,285.55 | | |
| 04/09/2020 | Grants | 589,213.08 | | |
| 07/09/2020 | Grants | 3,840.00 | | |
| 09/09/2020 | Grants | 184,560.00 | | |
| 10/09/2020 | Grants | 573,464.18 | | |
| 31/10/2020 | Refunds | 2,850.00 | | |
| 07/12/2020 | Grants | 983,324.73 | | |
| 18/12/2020 | Grants | 963,244.22 | | |
| 21/12/2020 | Grants | 4,815.00 | | |
| 30/12/2020 | Grants | 104,939.20 | | |
| Total | | 4,933,208.61 | | |
| Payments | | | | |
| 11/07/1905 | Materials and labour | 4,077,498.29 | | |
| Total | | 4,077,498.29 | | |
| Surplus/deficit | | | | |
| | | 855,710.32 | | |
| | | -4,435.51 | | |
| Closing balance 31.12.2020 | | | | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Curieuse 40th Anniversary

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| | SR | Previous year SR |
|-----------------------------------|-------------|---------------------|
| Opening balance 01.01.2020 | | 35,000.00 |
| Receipts | | |
| Total | 0.00 | |
| Payments | | |
| Total | | 0.00 |
| Surplus/deficit | | 0.00 |
| Closing balance 31.12.2020 | | 35,000.00 |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Coral Reef Restoration Project

| | | SR | Previous year SR |
|-----------------------------------|--|--------------------------|---------------------|
| Opening balance 01.01.2020 | | 0.00 | |
| Receipts | | | |
| 09/10/2020 | Grants | 324,948.06 | |
| 15/10/2020 | Grants | 518,400.34 | |
| Total | | <u>842,348.40</u> | |
| Payments | | | |
| | Salaries | 166,770.00 | |
| | Office Expenses | 20,870.01 | |
| | Repair and Maintenance | 172,690.10 | |
| | Transportation and Travel | 2,943.00 | |
| | Materials and Supplies | 127,027.34 | |
| | Acquisition of Tools | 13,571.00 | |
| | Acquisition of Equipments | 92,257.19 | |
| | Acquisition of Furniture | 11,645.00 | |
| | Acquisition of Laundry and Kitchen Equip | 25,820.00 | |
| | Acquisition of IT Equipments | 80,954.25 | |
| Total | | <u>714,547.89</u> | |
| Surplus/deficit | | <u>128,800.51</u> | |
| Closing balance 31.12.2020 | | <u>128,800.51</u> | |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Pareo Project

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| | | SR | SR | Previous year |
|-----------------------------------|-----------------------------------|--------------------------|----|--------------------------|
| | Opening balance 01.01.2020 | | | 0.00 |
| Receipts | | | | |
| 10/03/2020 | Grants | 123,739.20 | | |
| 19/06/2020 | Grants | 93,602.44 | | |
| 22/07/2020 | Grants | 13,698.25 | | |
| 09/10/2020 | Grants | 105,489.91 | | |
| 31/10/2020 | Grants | 30,865.52 | | |
| 02/12/2020 | Grants | 38,501.22 | | |
| 10/12/2020 | Grants | 88,803.03 | | |
| 11/12/2020 | Grants | 22,866.93 | | |
| Total | | <u>517,566.50</u> | | |
| Payments | | | | |
| | Salaries | 205,020.38 | | |
| | Wages | 66,500.00 | | |
| | Office Expenses | 57,194.72 | | |
| | Transportation and Travel | 35,717.50 | | |
| | Materials and supply | 11,757.01 | | |
| | Other uses of goods and services | 15,980.00 | | |
| | Acquisition of IT Equipments | 10,800.00 | | |
| | Acquisition of Equipments | 9,570.00 | | |
| Total | | <u>412,539.61</u> | | |
| Surplus/deficit | | | | <u>105,026.89</u> |
| Closing balance 31.12.2020 | | | | <u>105,026.89</u> |

NOTES TO THE FUND STATEMENT FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Statement for projects account of Seychelles National Parks Authority as at 31.12.2020
Ridge to Reef

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| | | SR | SR | Previous year |
|-----------------------------------|---------------------------------------|----|----|--------------------------|
| | | | | |
| Opening balance 01.01.2020 | | | | 0.00 |
| Receipts | | | | |
| 24/08/2020 | Grants | | | 142,780.80 |
| 18/12/2020 | Grants | | | 473,976.86 |
| Total | | | | <u>616,757.66</u> |
| Payments | | | | |
| | office expenses | | | 4,424.25 |
| | Acquisition of IT Equipments | | | 57,780.00 |
| | Acquisition of outboard engine & Boat | | | 372,600.00 |
| Total | | | | <u>434,804.25</u> |
| Surplus/deficit | | | | <u>181,953.41</u> |
| Closing balance 31.12.2020 | | | | <u>181,953.41</u> |