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REPORT

OF

THE AUDITOR-GENERAL

ON

DEVELOPMENT REVENUE STATEMENTS

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL TREASURY



THE NATIONAL ASSEMBLY PARDENI YARD	
DATE: 19 APR 2023	DAY: Wednesday
TABLED BY: Hon. Owen Baya, Deputy Leader of the Majority Party	
CLERK-AT-THE-TABLE: Mode	



RECEIVER OF REVENUE

**PUBLIC DEBT MANAGEMENT OFFICE
THE NATIONAL TREASURY**

DEVELOPMENT REVENUE STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022**

***Receiver of Revenue - The National Treasury
Development Revenue Financial Statements
For the year ended 30th June 2022***

***Receiver of Revenue - The National Treasury
Development Revenue Financial Statements
For the year ended 30th June 2022***

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I. Key Entity Information and Management

(a) Background information

The National Treasury was established via the Executive Order No. 2 of May 2013. The basis for establishment of the National Treasury is found in Article 225 (i) of the Constitution of Kenya which states that an Act of Parliament shall provide for the establishment, functions and responsibilities of the National Treasury. This has been actualized in Section 11 and 12 of the Public Finance Management (PFM) Act 2012.

At Cabinet level, the National Treasury is represented by the Cabinet Secretary for National Treasury and Planning, who is responsible for the general policy and strategic direction of the Ministry with the assistance of the Chief Administrative Secretary.

Vision

“Excellence in economic and public financial management, and development planning”

Mission

“To provide leadership in economic and public financial management, for shared growth through formulation, implementation and monitoring of economic and financial policies”

Core Values

The National Treasury is guided by the following core values: Customer Focus, Results Oriented, Stakeholder Participation, Professionalism, Accountability, Integrity and Transparency and Teamwork all geared towards excellence in service delivery.

Mandate of the National Treasury

The National Treasury derives its mandate from Article 225 of the Constitution, Public Finance Management Act 2012 and the Executive Orders No.2/2013 and No.1/2018. The National Treasury will be executing its mandate in consistency with any other legislation as may be developed or reviewed by Parliament from time to time.

The core functions of the National Treasury as derived from the above legal provisions include;

- Formulate, implement and monitor macro-economic policies involving expenditure and revenue;
- Manage the level and composition of national public debt, national guarantees and other financial obligations of national government;

- Formulate, evaluate and promote economic and financial policies that facilitate social and economic development in conjunction with other national government entities;
- Mobilize domestic and external resources for financing national and county government budgetary requirements;
- Design and prescribe an efficient financial management system for the national and county governments to ensure transparent financial management and standard financial reporting.
- In consultation with the Accounting Standards Board, ensure that uniform accounting standards are applied by the national government and its entities;
- Develop policy for the establishment, management, operation and winding up of public funds;
- Prepare the annual Division of Revenue Bill and the County Allocation of Revenue Bill;
- Strengthen financial and fiscal relations between the national government and county governments and encourage support for county governments
- Assist county governments to develop their capacity for efficient, effective and transparent financial management;
- To prepare the National Budget, execute/implement and control approved budgetary resources to MDAs and other Government agencies/entities; and
- Coordination and integration of public ports, railway and pipeline services

Role of the National Treasury in the Devolved System of Government

The National Treasury is mandated by law to:

- Strengthen financial and fiscal relations between the National Government and County Governments and support for county governments in performing their functions;
- Issue guidelines on the preparation of county development planning;
- Prepare the annual legislative proposals on intergovernmental fiscal transfers;
- Provide logistical support to intergovernmental institutions overseeing intergovernmental fiscal relations;
- Coordinate the development and implementation of financial recovery plans for County Governments that are in financial distress;
- Build capacity of County Governments on public finance management matters for efficient, effective and transparent financial management as well as planning, monitoring and evaluation and;
- Administer the Equalization Fund.

Role of the National Treasury in Public Debt Management

The Public Debt Management Directorate is mandated under PFM Act... to undertake the following functions:

- Carry out the Government's Debt Management Policy of minimising its financing cost over the long-term taking account of risk;
- Maintain a reliable debt data base for all loans taken by the national government, county governments and their entities including other loans guaranteed by the national government;
- Prepare and update the annual Medium Term Debt Management Strategy including debt sustainability analysis;
- Prepare and implement the national government borrowing plan including servicing of outstanding debts;
- Act as the principal in the issuance of Government debt securities on behalf of the National Treasury;
- Monitor and evaluate all borrowing and debt-related transactions to ensure that they are within the guidelines and risk parameters of the debt management strategy;
- Process the issuance of loan guarantees including assessment and management of risks in national government guarantees;
- Transact in derivative financial instruments in accordance with best international practices benchmarked to the debt management offices of other governments that are internationally respected for their practices;
- Educate and update investors about the economic performance of the Government to achieve increased demand for the Government's local and international debt securities;
- Develop and execute the global investor relations programme that accurately reflects the Government of Kenya investment climate;
- Lead the development of strategy, operating plans, budget, and execution of the investor relations program that may include among others facilitating two-way communication channels with investors and rating agencies through e-mails, conference calls, and the investor relations website;
- Briefing senior policymakers about market feedback and concerns, overall market sentiment with respect to asset class and general global environment, and anticipated market relations to policy changes under consideration;
- Disseminate relevant microeconomic data and policy information to market participants and answer questions about the data, information and other related issues;
- Coordinate access of data and information from various official institutions and develop a network of officers in various government agencies and the Central Bank who can

answer investor queries and coordinate access of market participants to senior policymakers; and

- Undertake research on public debt management to inform policy.

(b) Principal activities

The Resource Mobilisation Department collects revenue in form of Loans and Grants from Development Partners. Revenue collected is remitted to the National Treasury's Exchequer Account (Consolidated Fund).

(c) Key Management

The National Treasury day-to-day management is under the following key offices;

Office of the Principal Secretary

This office of the Principal Secretary is responsible for the day-to-day administration of the National Treasury operations. In addition, the Principal Secretary is charged with the responsibility of providing advice to the Cabinet Secretary in order to enhance efficiency and collective responsibility.

Organizational Structure of the National Treasury

The National Treasury is organized into five (5) technical Directorates headed by Director Generals and (1) Administrative and Support Services Directorate headed by a Principal Administrative Secretary. Each Director General is responsible for a Directorate comprising a cluster of Departments responsible for related policy functions. In addition, the Treasury has two independent departments namely Public Procurement and Internal Auditor General both of which are headed by Directors. The Directorates and Departments are as follows:

Directorate of Budget, Fiscal and Economic Affairs

The Directorate is headed by a Director General, reporting to the Principal Secretary, National Treasury. It is organized into the following five (4) Technical Departments each headed by a Director:

- Budget Department;
- Macro and Fiscal Affairs Department
- Financial and Sectoral Affairs Department;
- Inter-Governmental Fiscal Relations Department

Directorate of Accounting Services and Quality Assurance

The Directorate is headed by a Director General reporting to the Principal Secretary, National Treasury. It is organized into the following four (4) Technical Departments each headed by a Director:

- Government Accounting Services;
- Internal Audit Services Department;
- Financial Management Information Systems (FMIS)
- National Sub-County Treasuries.
- Government Digital Payments Unit.

Directorate of Portfolio Management

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following four (4) Technical Departments each headed by a Director:

- Government Investment and Public Enterprises;
- National Assets and Liabilities Management;
- Pensions Department.
- Public Investment Management Unit

Directorate of Public Debt Management Office

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following three (3) Technical Departments each headed by a Director:

- Resource Mobilization (Front Office);
- Debt Policy, Strategy and Risk Management (Middle Office);
- Debt Recording and Settlement (Back Office).

Directorate of Public Private Partnership Unit

The Directorate is headed by a Director General, reporting to the Principal Secretary on matters relating to Public Private Partnership.

Directorate of Administrative and Support Services (Common Shared Services)

The Directorate is headed by a Principal Administrative Secretary, reporting to the Principal Secretary. It is organized into twelve (12) specialized functions offering common shared services. The common shared services of the National Treasury consist of functions that are not core to the National Treasury but offer critical support services to the National Treasury.

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For the year ended 30th June 2022***

The functions include:

- Accounting,
- Finance,
- Human Resource Management and Development,
- Central Planning and Project Monitoring,
- Supply Chain Management,
- Legal,
- Public Communications,
- General Administration,
- Records Management;
- Internal Audit;
- ICT
- Government Clearing Agency

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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NO.	Designation	Name
1.	Principal Secretary	FCCA Dr. Julius Muia, CBS
2.	Principal Administrative Secretary	Mr. Amos Gathecha, EBS
3.	Director General, BFEA	Mr. Albert Mwenda, MBS
4.	Director General, Accounting Services	Mr. Bernard Ndung'u, MBS
5.	Director General, PIPM	Eng. Stanley Kamau, EBS
6.	Director General, PDMO	Dr. Haron Sirma, EBS
7.	Director General, PPP	Mr. Christopher Kirigua, MBS
8.	Director, Macro and Fiscal Affairs Department	Mr. Musa Gathanje, MBS
9.	Director, Budget Department	Mr. Francis Anyona, OGW
10.	Director, Financial and Sectoral Affairs Department	Prof. Galgalo Barako, OGW
11.	Director, Public Procurement Department	Mr. Eric Korir
12.	Director, Intergovernmental Fiscal Relations Department	Mr. Albert Mwenda, MBS
13.	Deputy Internal Auditor General	Ms. Jane Micheni
14.	Ag Director, Government Accounting Services Department	Mr. Jona Wala
15.	Ag Director, National Sub County Treasuries	Mr. Francis Kariuki, OGW
16.	Director, Financial Management Information System	Mr. Stanley Kamanguya, MBS
17.	Director, National Assets and Liability Management	Mrs. Veronicah Okoth
18.	Director, Government Investment and Public Enterprises	Mr. Kennedy Ondieki
19.	Director, Pensions Department	Mr. Michel Kagika, EBS
20.	Ag. Director, Resource Mobilization Department	Mr. Badu S. Katelo
21.	Director, Debt Policy, Strategy & Risk Management Department	Mr. Daniel Ndolo, MBS
22.	Ag Director, Debt Recording and Settlement Department	Mr. George Kariuki
23.	Secretary Administration	Mr. Hiram Kahiro, MBS
24.	Head, Accounts Division	Mr. Nemwel Motanya
25.	Head, Finance	Mr. Ambrose Ogango
26.	Head, Supply Chain Management	Mr. Aggrey Kituyi
27.	Head, Internal Audit Unit	Mr. Esther Ngeru
28.	Director, Human Resource Management and Development	Ms. Susan Mucheru
29.	Director, Information Communication and Technology	Mrs. Lynn Nyongesa
30.	Head, Central Planning and Project Monitoring Unit	Mr. Antony Muriu, HSC
31.	Head, Public Communications	Ms. Catherine Njoroge
32.	Programme Coordinator, Public Financial Management Reform Secretariat	Mr. Julius Mutua

(e) Fiduciary Oversight Arrangements

To manage the fiduciary risk, the National Treasury has put in place fiduciary oversight arrangements including setting up committees. The key oversight arrangements include:

Internal Audit Unit

The National Treasury has an internal Audit Unit charged with the responsibility of identifying risks in the management and day to day operations of the Ministry through the risk-based audits. The Unit reports directly to the accounting officer on a regular basis.

Audit Committees

In line with the Public Finance Management Act, the National Treasury has established a Ministerial Audit Committee comprising five members, three of whom are independent. The Committee provides overall oversight and quality assurance including follow up on the effectiveness of implementation of audit recommendations.

Further, the National Treasury established an audit committee comprising officers from all departments of the Ministry, under the chairmanship of the Senior Chief Finance Officer. The Committee reviews and analyses all audit queries and makes recommendations on how to reduce fiduciary risks. In addition, the committee prepares responses to all audit queries for presentation to the relevant committees of parliament.

Project Implementation Committee

To monitor the implementation of the Government's Infrastructure Projects, the National Treasury has established a Project Steering Committee comprising Principal Secretaries from implementing Ministries and appointed a technical committee comprising officers from the technical departments of the Ministry. The Committees review and analyse the progress made by ministries in the implementation of domestically and externally funded projects and advises accordingly.

Parliamentary Activities

In order to effectively manage the parliamentary activities relating to the Ministry, the National Treasury has established a committee and designated a liaison officer to coordinate the activities under the Office of the Cabinet Secretary in consultation with the Office of the Chief Administrative Secretary.

Development Partner Oversight

To effectively manage Official Development Assistance to the Government, the National Treasury has under the Public Debt Management a department responsible for all matters relating to Development Partners. The Department has various Units that coordinate different development partner activities in the Country.

Other fiduciary oversight arrangements include the following committees with specific objectives;

Top Management and Senior Management Committees

To monitor the implementation of the Ministry's programmes and performance, the National Treasury has appointed Top Management and Senior Management Committees comprising of Directors General and Heads of Departments respectively. The Committees receive reports from departments, build consensus on National Treasury responses to emerging issues, challenges and risks and ensures that the decisions made are implemented in a timely manner.

Public Financial Management Sector Working Group

To facilitate the implementation of financial management reforms, the National Treasury has appointed senior officers to the Public Financial Management Sector Working Group. The Committee plays an oversight role in the implementation of financial reforms in the public service in collaboration with the development partners.

Budget Implementation Steering Committee

In order to effectively monitor the implementation of the National Government budget implementation, The National Treasury has established a steering Committee Chaired by the Cabinet Secretary, National Treasury and Planning. The Principal Secretaries for the National Treasury and State Department of Planning provide general oversight in the Budget implementation.

Budget Implementation Technical Committee

The Committee is chaired by the Principal Administrative Secretary and comprises the Directors General and various Heads of Department. The Committee is responsible for monitoring the actual implementation of the identified measures and programmes and reporting detailed progress on the same regularly.

Budget Implementation Ministerial Committee

To monitor the implementation of the Ministry's budget, programmes and activities, the National Treasury has appointed a committee comprising of officers from all the Departments of the Ministry. The Committee reviews and analyses the progress made by Departments in the implementation of budget and the planned programmes and activities and advises the management accordingly.

Monitoring and Evaluation

The Ministry undertakes monitoring and evaluation exercises to establish progress made in the implementation of various programmes and projects including those that are funded by the development partners.

(f) The National Treasury Headquarters

P.O. Box 30007- 00100,
Treasury Building,
Harambee, Avenue
NAIROBI, KENYA

(g) The National Treasury Contacts

Telephone: (254)020-2252299
Email: info@treasury.go.ke
Website: www.treasury.go.ke

(h) Independent Auditors

The Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

(j) Bankers

The following banks transacted **Project Designated Accounts**

- 1. Central Bank of Kenya**
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

- 2. Kenya Commercial Bank**
Kencom House
P.O. Box 48400 - 00100
City Square 00200
NAIROBI, KENYA

- 3. Equity Bank**
P.O. Box 45136 - 00100
NAIROBI, KENYA

- 4. Stanbic Bank**
Westlands Road, Chiromo
P.O. Box 30550 - 00100
NAIROBI, KENYA

- 5. I&M Bank**
I&M Bank Towers
Kenyatta Avenue
NAIROBI, KENYA

- 6. Co-operative Bank of Kenya**
P.O. Box 5772
City Square 00200
NAIROBI, KENYA

- 7. NCBA Bank**
Mara Road, Upper Hill
P.O. Box 44599 - 00100
NAIROBI, KENYA

II. Statement of Receiver of Revenue's Responsibilities

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a Receiver of Revenue shall prepare an account of the revenue received and collected by that receiver during that financial year.

The Principal Secretary in charge of the National Treasury is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2022. 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 entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (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 National Treasury accepts responsibility for the entity's receiver of revenue accounts, 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) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Principal Secretary in charge of the National Treasury further confirms the completeness of the accounting records maintained for the receiver of revenue, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the National Treasury confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants

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(where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Principal Secretary confirms that the receiver of revenue's accounts 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 ODA Development Revenue Statements

The Development Receiver of Revenue Statements were approved and signed on 20th December 2022 by:



.....
Dr. Chris Kiptoo, CBS
Principal Secretary
THE NATIONAL TREASURY

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 DEVELOPMENT REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 – THE NATIONAL TREASURY

PREAMBLE

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

- A. Report on the Revenue Statements that considers whether the revenue 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 the 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 controls, 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 REVENUE STATEMENTS

Opinion

I have audited the accompanying revenue statements of Development Revenue Statements - The National Treasury set out on pages 1 to 9, which comprise the statement of financial assets and liabilities and statement of arrears of revenue as at

Report of the Auditor-General on Development Revenue Statements for the year ended 30 June, 2022 – The National Treasury

30 June, 2022, and the statement of receipts and disbursements, the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the revenue statements present fairly, in all material respects, the revenue performance of the Development Revenue Statements - The National Treasury for the year ended 30 June, 2022, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of The National Treasury 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 statement in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.96,570,519,961 and Kshs.61,046,004,175 respectively resulting to under performance of Kshs.35,524,515,786 or 37% of the budget. Management has explained that the situation is as a result of collective under-utilization of budgets by the respective Projects in the Ministries, Department and Agencies'.

The underperformance resulted to underfunding of planned development activities which have adversely impacted on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 revenue statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the revenue statements, Management is responsible for assessing The National Treasury's ability to continue to sustain its 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 Receiver of Revenue or to cease operations.

Management is also responsible for the submission of the revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue 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 Development Revenue reporting process, reviewing the effectiveness of how 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 overall governance and risk management and ensuring the adequacy and effectiveness of the controls environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the revenue 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 the revenue statements.

In addition to the audit of the revenue 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 revenue 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 revenue statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 revenue 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 controls 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 revenue 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 controls.
- 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 National Treasury's ability of 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 revenue 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 National Treasury to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures and whether the revenue 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 Receiver of Revenue to express an opinion on the revenue 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 controls 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

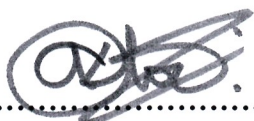
23 December, 2022

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For the year ended 30th June 2022*

IV. Statement of Receipts and Disbursements for the year ending 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Non-tax receipts			
Proceeds from Foreign Borrowings	1	53,624,788,424	75,556,680,338
Proceeds from foreign grants	2	7,421,215,751	11,285,051,705
Total non-tax receipts		61,046,004,175	86,841,732,043
Total receipts		61,046,004,175	86,841,732,043
Disbursements to exchequer account		61,046,004,175	86,841,732,043
Balance due for disbursement		0	0
Balance B/fwd		0	94,104
Prior Year Adjustment		0	(94,104)
Balance C/fwd		0	0

The accounting policies and explanatory notes to these Development Revenue Statements form an integral part of the Revenue Statements. These Development Revenue Statements were approved on 20th December 2022 and signed by:



.....
Dr. Chris Kiptoo, CBS
Principal Secretary
THE NATIONAL TREASURY



.....
CPA Linnet M. Vitisia, ndc (K)
Head of Disbursement Unit: RMD
ICPAK NO. 5831

(Ref: PFM ACT section 82,2(a))

*Receiver of Revenue - The National Treasury
Development Revenue Financial Statements
For the year ended 30th June 2022*

V Statement of Financial Assets and Liabilities for the year ending 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents		0	0
Bank Balances		0	0
Total Financial Assets		0	0
Total Financial Assets		0	0
Financial Liabilities			
Balance B/fwd		0	94,104
Prior year Adjustment		0	(94,104)
Balance C/fwd		0	0
Total Financial Liabilities		0	0

.....
Dr. Chris Kiptoo, CBS
Principal Secretary
THE NATIONAL TREASURY

.....
CPA Linnet M. Vitisia, ndc (K)
Head of Disbursement Unit: RMD
ICPAK No.5831

(Ref: PFM ACT section 82,2(a))

*Receiver of Revenue - The National Treasury
ODA Development Revenue Statements
For the year ended 30th June 2022*

VI. Statement of Comparison of Budget and Actual Amounts for the year ending 30th June 2022

	Original Estimates Kshs	Adjustments Kshs	Final Estimates Kshs	Actual Kshs	% Realized
Non -tax receipts					
Proceeds from Foreign Borrowings	103,184,458,656	(22,110,006,308)	81,074,452,348	53,624,788,424	66%
Proceeds from Foreign Grants	14,231,105,649	1,264,961,964	15,496,067,613	7,421,215,751	48%
Total non -tax receipts	117,415,564,305	20,845,044,344	96,570,519,961	61,046,004,175	63%
Total receipts	117,415,564,305	20,845,044,344	96,570,519,961	61,046,004,175	63%

Appendix 4 gives a detailed breakdown on the Comparison of Budget and Actual Amounts Development Partner on the Proceeds from Foreign Borrowings and Foreign Grants respectively.


.....
Dr. Chirs Kiptoo, CBS

Principal Secretary
THE NATIONAL TREASURY


.....

CPA Linnet M. Vitisia, ndc (K)
Head of Disbursement Unit: RMD
ICPAK No.5831

*Receiver of Revenue - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

VII. Statement of Arrears of Revenue for the year ending 30th June 2022

Classification of Receipts	Balance as at 1 st July 2021	Arrears received during the year	Additions in arrears for the current year to 30 th June 2022	Total arrears as at 30 th June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	Kshs	Kshs	Kshs	Kshs		
Non - Tax Receipts						
Receipts from Foreign Borrowings	0	(0)	0	0		
Receipts from Foreign Grants	0	(0)	0	0		
Total arrears	0	(0)	0	0		


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Dr. Chris Kiptoo, CBS
Principal Secretary
THE NATIONAL TREASURY
(Ref: PFM ACT section 82,2(a))


.....

CPA Linnet M. Vitisia, ndc (K)
Head of Disbursement Unit: RMD
ICPAK No.5831

VIII. Significant Accounting Policies

The key accounting policies adopted in the preparation of these Revenue Statements are set out below:

1. Statement of Compliance and Basis of Preparation

The Revenue Statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The Financial Statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the National Treasury. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the Cash Basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

2. Recognition of Receipts

The National Treasury recognises all receipts from the various sources when the related cash has been received by the *entity*.

3. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as these revenue statements. The revenue budget was approved as required by law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in these Revenue Statements.

Significant Accounting Policies (Continued)

4. 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.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 which is a memorandum statement.

6. Disbursements to the Exchequer

The Receiver of Revenue has an upon a request by the implementing agency arrangement for processing funds from project specific Designated Bank accounts to the Exchequer account. Total disbursements to the exchequer are as a result of the requested funding from the implementing agencies during the year.

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the Revenue Statements for the year ended June 30, 2022

IX. Notes to the Financial Statements

1. Proceeds from Foreign Borrowings

Proceeds from Foreign Borrowing	2021-2022	2020-2021
Description	Kshs	Kshs
Government of France (AFD)	701,480,230	4,434,217,921
Government of Germany (KfW)	1,661,569,527	900,645,540
Government of Japan (JICA)	0	86,810,090
European Investment Bank (EIB)	407,914,312	7,201,461,578
International Fund for Agricultural Development (IFAD)	1,522,745,072	1,453,658,057
International Development Association (IDA)	45,354,590,803	58,560,516,214
African Development Bank (ADB)	3,976,488,480	2,919,370,938
Total Proceeds from foreign borrowings	53,624,788,424	75,556,680,338
Balance brought forward	0	0
Transfers to the Exchequer account	(53,624,788,424)	(75,556,680,338)
Balance carried forward	0	0

A detailed breakdown of the proceeds on Foreign Borrowings received for each project is as per Annex 4 and 5 (a).

2. Proceeds from Foreign Grants

Description	2021-2022	2020-2021
	Kshs	Kshs
Government of Denmark (DANIDA)	468,297,069	1,670,884,871
Government of the Netherlands	0	16,145,847
Government of Sweden (SIDA)	896,299,477	774,546,835
Government of Italy	10,340,000	48,000,000
Government of France	0	247,417,330
Government of Japan (JICA)	100,000,000	0
International Development Association (IDA)	1,219,562,401	2,697,715,317
African Development Bank/Fund (ADB/ADF)	25,342,837	183,752,841
International Fund for Agricultural Development (IFAD)	555,712,803	998,440,601
European Investment Bank (EIB)	66,846,898	279,447,474
European Development Fund (EDF/EEC)	1,330,069,228	1,310,520,200
Global Fund	1,642,694,024	2,706,450,320
United Nations Fund for Population Activities (UNFPA)	86,384,098	47,061,249
United Nations Development Programme (UNDP)	227,834,383	144,316,462
United Nations Environmental Programme (UNEP)	29,471,661	45,333,526
United Nations Children's Education Fund (UNICEF)	113,989,000	25,360,316
African Union (AU)	383,159,890	0
Green Climate Fund	198,616,203	0
Alliance for a Green Revolution in Africa (AGRA)	64,288,867	61,788,150
Inter-Governmental Authority on Development (IGAD)	2,306,913	0
World Food Programme	0	27,870,366
Total proceeds from grants	7,421,215,751	11,285,051,704
Balance brought forward	0	0
Transfers to the Exchequer account	(7,421,215,751)	(11,285,051,704)
Balance carried forward	0	0

A detailed breakdown of the proceeds on Foreign Grants received for each project is as per Annex 5 (b).

*Receiver of Revenue - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

X. Appendices

Appendix 1: Progress on Follow Up of Prior Year Auditor-General Recommendations

The following is the summary of issues raised by the Auditor – General and management comments that were provided. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	Unqualified Audit Report - No issues raised	To maintain status quo	N/A	N/A


.....
Dr. Chris Kiptoo, CBS

Principal Secretary
THE NATIONAL TREASURY


.....

CPA Linnet M. Vitisia, ndc (K)
Head of Disbursement Unit: RMD
ICPAK No.5831

Appendix 2: GOK IFMIS Comparison Trial Balance

2A: Foreign Borrowings

CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF JULY 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	-	-	-	-
	5120102-00001001-		-	-	-	-
	0000000000-00000001					
	ADMIN TOTAL					
VOTE TOTAL						
CLASS OF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF AUG 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	2,012,087,205.00		(2,012,087,205.00)	(2,012,087,205.00)
	5120102-00001001-		2,012,087,205.00		(2,012,087,205.00)	(2,012,087,205.00)
	0000000000-00000001					
	ADMIN TOTAL		2,012,087,205.00		(2,012,087,205.00)	(2,012,087,205.00)

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

TRIAL BALANCE AS AT END OF SEPT 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001-	Receipts From Loans	6,383,826,728.00		(6,383,826,728.00)	(6,383,826,728.00)
	00000000000-000000001		6,383,826,728.00		(6,383,826,728.00)	(6,383,826,728.00)
	ADMIN TOTAL				-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF OCT 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001-	Receipts From Loans	8,630,298,865.00		(8,630,298,865.00)	(8,630,298,865.00)
	00000000000-000000001		8,630,298,865.00		(8,630,298,865.00)	(8,630,298,865.00)
	ADMIN TOTAL		8,630,298,865.00		(8,630,298,865.00)	(8,630,298,865.00)

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

TRIAL BALANCE AS AT END OF NOV 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	10,418,727,127.35		(10,418,727,127.35)	(10,418,727,127.35)
	5120102-00001001-					
	0000000000-00000001		10,418,727,127.35		(10,418,727,127.35)	(10,418,727,127.35)
	ADMIN TOTAL		10,418,727,127.35		(10,418,727,127.35)	(10,418,727,127.35)
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF DEC 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	11,181,529,272.15		(11,181,529,272.15)	(11,181,529,272.15)
	5120102-00001001-					
	0000000000-00000001		11,181,529,272.15		(11,181,529,272.15)	(11,181,529,272.15)
	ADMIN TOTAL					
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF JAN 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	14,933,692,368.30		(14,933,692,368.30)	(14,933,692,368.30)

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

5120102-00001001-0000000000-000000001		14,933,692,368.30			(14,933,692,368.30)	(14,933,692,368.30)
ADMIN TOTAL		14,933,692,368.30			(14,933,692,368.30)	(14,933,692,368.30)
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF FEB 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	16,193,367,659.00		(16,193,367,659.00)	(16,193,367,659.00)
	5120102-00001001-0000000000-000000001		16,483,388,934.00		(16,483,388,934.00)	(16,483,388,934.00)
	ADMIN TOTAL		16,483,388,934.00		(16,483,388,934.00)	(16,483,388,934.00)

VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF MAR 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	22,558,232,101.40		(22,558,232,101.40)	(22,558,232,101.40)
	5120102-00001001-0000000000-000000001		22,558,232,101.40		(22,558,232,101.40)	(22,558,232,101.40)
	ADMIN TOTAL		22,558,232,101.40		(22,558,232,101.40)	(22,558,232,101.40)

TRIAL BALANCE AS AT END OF APR 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	33,457,563,150.60		(33,457,563,150.60)	(33,457,563,150.60)
	5120102-00001001-		33,457,563,150.60		(33,457,563,150.60)	(33,457,563,150.60)
	0000000000-000000001		33,457,563,150.60		(33,457,563,150.60)	(33,457,563,150.60)
	ADMIN TOTAL					

VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						

TRIAL BALANCE AS AT END OF MAY 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	40,651,830,930.95		(40,651,830,930.95)	(40,651,830,930.95)
	5120102-00001001-		40,651,830,930.95		(40,651,830,930.95)	(40,651,830,930.95)
	0000000000-000000001		40,651,830,930.95		(40,651,830,930.95)	(40,651,830,930.95)
	ADMIN TOTAL					

VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						

TRIAL BALANCE AS AT END OF JUN2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Loans	53,624,788,423.70		(53,624,788,423.70)	(53,624,788,423.70)

**Receiver of Revenue Entity - The National Treasury
 Development Revenue Financial Statements
 for the year ended 30th June 2022**

5120102-00001001- 00000000000-000000001	53,624,788,423.70			(53,624,788,423.70)	(53,624,788,423.70)
ADMIN TOTAL	53,624,788,423.70			(53,624,788,423.70)	(53,624,788,423.70)

Receiver of Revenue Entity - The National Treasury
 Development Revenue Financial Statements
 for the year ended 30th June 2022

2B: Foreign Grants

CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF JUL 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Grants			-	-
	5120102-00001001-				-	-
	0000000000-00000001				-	-
	ADMIN TOTAL				-	-
VOTE TOTAL						
CLASS OF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF AUG 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters	Receipts From Grants	602,238,046.00		(602,238,046.00)	(602,238,046.00)
	5120102-00001001-					
	0000000000-00000001		602,238,046.00		(602,238,046.00)	(602,238,046.00)
	ADMIN TOTAL		602,238,046.00		(602,238,046.00)	(602,238,046.00)

Receiver of Revenue Entity - The National Treasury 9
 Development Revenue Financial Statements
 for the year ended 30th June 2022

VOTE TOTAL							
CLASSOF ACCOUNT TOTAL							
TRIAL BALANCE AS AT END OF SEPT 2021							
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES							
VOTE 1071-THE NATIONAL TREASURY							
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date	
1071	Headquarters	Receipts From Grants	839,258,594.15		(839,258,594.15)	(839,258,594.15)	
	5120102-00001001-0000000000-000000001		839,258,594.15		(839,258,594.15)	(839,258,594.15)	
	ADMIN TOTAL		839,258,594.15		(839,258,594.15)	(839,258,594.15)	
VOTE TOTAL							
CLASSOF ACCOUNT TOTAL							
TRIAL BALANCE AS AT END OF OCT 2021							
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES							
VOTE 1071-THE NATIONAL TREASURY							
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date	
1071	Headquarters	Receipts From Grants	993,513,608.00		(993,513,608.00)	(993,513,608.00)	
	5120102-00001001-0000000000-000000001		993,513,608.00		(993,513,608.00)	(993,513,608.00)	
	ADMIN TOTAL		993,513,608.00		(993,513,608.00)	(993,513,608.00)	

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

TRIAL BALANCE AS AT END OF NOV 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001- 0000000000-00000001	Receipts From Grants	1,835,144,982.60		(1,835,144,982.60)	(1,835,144,982.60)
			1,835,144,982.60		(1,835,144,982.60)	(1,835,144,982.60)
	ADMIN TOTAL		1,835,144,982.60		(1,835,144,982.60)	(1,835,144,982.60)
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF DEC 2021						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001- 0000000000-00000001	Receipts From Grants	2,243,275,171.75		(2,243,275,171.75)	(2,243,275,171.75)
			2,243,275,171.75		(2,243,275,171.75)	(2,243,275,171.75)
	ADMIN TOTAL		2,243,275,171.75		(2,243,275,171.75)	(2,243,275,171.75)
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF JAN 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001- 0000000000-00000001	Receipts From Grants	2,854,792,663.30		(2,854,792,663.30)	(2,854,792,663.30)
			2,854,792,663.30		(2,854,792,663.30)	(2,854,792,663.30)
	ADMIN TOTAL		2,854,792,663.30		(2,854,792,663.30)	(2,854,792,663.30)
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001- 0000000000-00000001	Receipts From Grants	5,462,102,855.30		(5,462,102,855.30)	(5,462,102,855.30)
	ADMIN TOTAL		5,462,102,855.30		(5,462,102,855.30)	(5,462,102,855.30)

TRIAL BALANCE AS AT END OF MAY 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001- 0000000000-00000001	Receipts From Loans	6,544,992,439.40		(6,544,992,439.40)	(6,544,992,439.40)
	ADMIN TOTAL		6,544,992,439.40		(6,544,992,439.40)	(6,544,992,439.40)
VOTE TOTAL						
CLASS OF ACCOUNT TOTAL						

TRIAL BALANCE AS AT END OF JUNE 2022						
CLASS OF ACCOUNTS 3 DEVELOPMENT REVENUES						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1071	Headquarters 5120102-00001001- 0000000000-00000001	Receipts From Loans	7,421,215,751.25		(7,421,215,751.25)	(7,421,215,751.25)
	ADMIN TOTAL		7,421,215,751.25		(7,421,215,751.25)	(7,421,215,751.25)
VOTE TOTAL						
CLASS OF ACCOUNT TOTAL						

*Receiver of Revenue Entity - The National Treasury
Development Revenue Financial Statements
for the year ended 30th June 2022*

Appendix 3: Designated Bank Account Balances as at 30th June 2022

3A: Foreign Borrowings

2021 -2022 SCHEDULE OF THE NATIONAL TREASURY'S DESIGNATED PROJECT BANK ACCOUNTS CUSTOMER No.120372

FOREIGN BORROWING & GRANTS: CLOSING BALANCES AS AT 30 JUNE 2022

PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK	USD	EURO	Exch Rate	KSHS
The Kenya Climate Smart Agricultural Project - DA2 (NG)	1000319356	CBK	1,044,934.91		117.73	123,020,187
The Kenya Climate Smart Agricultural Project - DA1 (CG)	1000357231	CBK	2,533,689.67		117.73	298,291,285
National Agricultural & Rural Inclusive Growth Project - (CG)	1000317857	CBK	22,118,592.13		117.73	2,604,021,851
Kenya Urban Support Programme - (National Government)	1000317876	CBK	1,232,120.28		117.73	145,057,521
Kenya Urban Support Programme - (County Government)	1000354507	CBK	41.24		117.73	4,855
Kenya Petroleum Technical Assistance Project (KEPTAP)- MEP	1000332433	CBK	171,036.64		117.73	20,136,144
Transforming Health Systems for Universal Care Project (THS-UC) (Loan)	1000308621	CBK	2,182,249.39		117.73	256,916,221
Kenya Youth Employment Opportunities Project - PSC DA-AA	1000308656	CBK	744,151.63		117.73	87,608,971
Kenya Youth Employment Opportunities Project - MSEA DA-BB	1000308664	CBK	200,594.22		117.73	23,615,958
Kenya Youth Employment Opportunities Project - NITA DA-CC	1000308672	CBK	3,976.83		117.73	468,192
Kenya Off-Grid Solar Access Project for Underserved Counties: National	1000360739	CBK		1,621,179.22	124.48	201,804,389
Kenya Off-Grid Solar Access Project for Underserved Counties: Counties	1000356685	CBK		996,301.77	124.48	124,019,644

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Kenya Secondary Education Quality Improvement Project -TSC DLI	1000368397	CBK		3,926,047.85	124.48	488,714,436
Kenya Secondary Education Quality Improvement Project - MOE DLI	1000368427	CBK		6,583,584.66	124.48	819,524,618
Kenya Secondary Education Quality Improvement Project - MOE DAI	1000356669	CBK		2,685,558.00	124.48	334,298,260
East and Southern Africa Higher Education Centres of Excellence Project -ACE II	1000331704	CBK	51,589.83		117.73	6,073,671
East Africa Regional Transport, Trade and Development Facilitation Project - MoTI	1000243759	CBK	76,544.04		117.73	9,011,530
East Africa Regional Transport, Trade and Development Facilitation Project - KENHA	1000243767	CBK	387,430.32		117.73	45,612,172
East Africa Regional Transport, Trade and Development Facilitation Project - ICTA	1000243791	CBK	41,381.54		117.73	4,871,849
Kenya Electricity Modernization Project - DA-A KPLC	1000250658	CBK	820.00		117.73	96,539
Kenya Electricity Modernization Project - DA-C REA	1000250682	CBK	79.80		117.73	9,395
Kenya Electricity Modernization Project - DA-A MoEP	1000250658	CBK	820.00		117.73	96,539
Water and Sanitation Development Project DA-B (NG)	1000352008	CBK		1,548,150.06	124.48	192,713,719
Water and Sanitation Development Project DA-A (CG)	1000394177	CBK		8,305,443.87	124.48	1,033,861,653
Kenya Coastal Region Water Security & Climate Resilience Project - Loan	1000263954	CBK	555,880.97		117.73	65,443,867
Kenya Water Security & Climate Resilience Project	1000214244	CBK	626,523.63		117.73	73,760,627
Infrastructure Finance and Public Private Partnership Project - DA-AA	1000368403	CBK	24.03		117.73	2,829
Financial Sector Support Project	1000237937	CBK	78,151.05		117.73	9,200,723
Kenya Development Response to Displacement Impacts Project	1000353988	CBK	388.85		117.73	45,779
Kenya Industry and Entrepreneurship Project	1000395923	CBK		697,349.12	124.48	86,806,018
Kenya Social & Economic Inclusion Project: DA-A SDSP	1000411295	CBK				

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East Africa Skills Transformation and Regional Integration Project: MOE	1000429399	CBK		1,211,722.72	124.48	150,835,244
Kenya Affordable Housing Finance Project: DA-A-NT	1000442212	CBK		537,845.00	124.48	66,950,946
Kenya Emergency Locust Response Project	1000452447	CBK		2,677,752.60	124.48	333,326,644
Kenya Emergency Locust Response: DA-B	1000480548	CBK		1,893,889.98	124.48	235,751,425
Horn of Africa Gateway Development Project - KENHA	1000474815	CBK		3,624,945.00	124.48	451,233,154
Horn of Africa Gateway Development Project - ICTA	1000474823	CBK		2,006,719.10	124.48	249,796,394
Horn of Africa Gateway Development Project- KRA	1000474831	CBK		4,334,842.35	124.48	539,601,176
Horn of Africa Gateway Development Project -NTSA	1000474847	CBK		30,867.16	124.48	3,842,344
Horn of Africa Gateway Development Project - SDOI	1000474858	CBK		4,023,591.43	124.48	500,856,661
Horn of Africa Gateway Development Project - SDOT	1000474866	CBK		460,931.28	124.48	57,376,726
Kenya COVID-19 Emergency Response Project Financing Locally-Led Climate Action Program: IDA CR.6980- KE	1000446366	CBK	-	4,557,689.60	124.48	567,341,201
World Bank Special Account Interest	1000581727	CBK		4,358,078.76	124.48	542,493,644
	1000235292	CBK		16,129.12	124.48	2,007,753
		CBK				156,261,750

PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK	USD	EURO	Exch Rate	Kshs
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AFRICA DEVELOPMENT BANK (AfDB)

Drought Resilience Sustainable Livelihood in the Horn of Africa	114036001	DTB	412,932.80		117.73	48,614,579
East Africa's Centres of Excellence for Skills and Tertiary Education in Biomedical Sciences Phase I	1000233998	CBK	0.91		117.73	107

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Green Zones Development Support Project	1000416017	CBK	229,487.52	117.73	27,017,566
Last Mile Connectivity Project Phase II	1000330268	CBK	984.00	117.73	115,846
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT					
Upper Tana Catchment Natural Resource Management Project.	1000474904	CBK	0.36	117.73	42
Aquaculture Business Development Programme County Government	1000395966	CBK	1,000,000.00	124.48	124,480,000
SOF Sony Community Development	1254117350	Stanchart	10.00	117.73	1,177
Smallholder Dairy Community Loan	36250968	CITI	209.43	117.73	24,656
Smallholder Dairy Community Loan	36200055	CITI	5,249.39	117.73	618,011
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
EUROPEAN UNION/ EUROPEAN INVESTMENT BANK (EU/EIB)					
National Information Platform for Food and Nutrition Project - KNBS	1000387475	CBK	309,807.50	124.48	38,564,838
Public Accountability and Services Delivery (PASEDE)	1000449772	CBK	2,499,943.50	124.48	311,192,967
Ending Drought Emergencies: Support to Resilient Livelihoods and Drought Risk Management	1000371722	CBK	32,202.00	124.48	4,008,505
Kenya-AGRIF: Support to Productive, Adapted and Market Integrated small Holder Agriculture	1000388099	CBK	555,565.60	124.48	69,156,806
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
GOVERNMENT OF FRANCE (AFD)					

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Kisumu Urban Project	100508951211	I&M	516,963.23	117.73	60,862,081
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
Rabai – New Bamburi – Kilifi Transmission Line	1000360728	CBK	48,000.00	124.48	5,975,040
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
GOVERNMENT OF ITALY					
Italian Debt for Development SWAP	1000235772	CBK			32,988,601

TOTAL

11,636,405,324

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3B: Foreign Grants

2021 -2022 SCHEDULE OF THE NATIONAL TREASURY'S DESIGNATED PROJECT BANK ACCOUNTS CUSTOMER No.120372

FOREIGN GRANTS: CLOSING BALANCES AS AT 30 JUNE 2022

PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK	USD	EURO	Exch Rate	KSHS
INTERNATIONAL DEVELOPMENT ASSISTANCE (IDA)						
Transforming Health Systems for Universal Care Project (THS-UC) PHRD (Grant)	1000308637	CBK	1,714,920.93		117.73	201,897,641
Kenya Primary Education Development Project - DA-A	1000241322	CBK	660,579.65		117.73	77,770,042
Kenya Primary Education Development Project - DA-B	1000241349	CBK	-			
Kenya Primary Education Development	1000395923	CBK	697,369.12		117.73	82,101,266
Kenya Development Response to Displacement Impacts Project: GR. NO. TFOA7762 (DRDIP)	1000411384	CBK	193,355.90		117.73	22,763,790
Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya	1000354518	CBK		21,699.40	124.48	2,701,141
Africa Environmental Health and Pollution Management Project.	1000472316	CBK	178,969.70		117.73	21,070,103
Nairobi Sanitation OBA Project	1000237578	CBK	750.00		117.73	88,298
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK	USD	EURO	Exch Rate	Kshs
AFRICA DEVELOPMENT BANK (AfDB)						
Technical Assistance Grant to enhance the Capacity of the President Delivery Unit (PDU)	1000388088	CBK	1,230.00		117.73	144,808
Public Debt Management Support Project (PDMS)	1000470167	CBK	107,650.00		117.73	12,673,635
National Treasury Capacity Strengthening Project (NTCSP)	1000492098	CBK	37,512.00	-	117.73	4,416,288

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PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK				
EUROPEAN UNION/ EUROPEAN INVESTMENT BANK (EU/EIB)						
National Information Platform for Food and Nutrition Project – KNBS	1000387475	CBK	309,807.50	124.48	38,564,838	
Public Accountability and Services Delivery (PASEDE)	000449772	CBK	2,499,943.50	124.48	311,192,967	
Ending Drought Emergencies: Support to Resilient Livelihoods and Drought Risk Management	1000371722	CBK	32,202.00	124.48	4,008,505	
Kenya-AGRIF: Support to Productive, Adapted and Market Integrated small Holder Agriculture	1000388099	CBK	555,565.60	124.48	69,156,806	
Regional Integration Implementation Programme - COMESA	100018693	CBK			166,553,558	
PROJECT/ACCOUNT TITLE						
GOVERNMENT OF SWEDEN						
Agricultural Sector Development Programme (ASDSP)	1000358793	CBK	1,832,562.73	124.48	228,117,409	
Kenya Symbiocity Programme	1000264047	CBK			131,164,045	
Equitable Access to Quality Water	1000319364	CBK			20,767	
PROJECT/ACCOUNT TITLE						
GOVERNMENT OF DENMARK						
Green Growth & Employment Creation Programme	1000331747	CBK			5,000,000	
Universal Healthcare in Devolved System	1000380306	CBK			45,270,000	
Primary Health Care Support Programme	1000513055	CBK			27,713,742	

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UNITED NATIONS ENVIRONMENTAL PROGRAMME (UNEP)						
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK				
Integrated SC Toolkit to Improve Transmission of Information under Article 07 and 15 GEF ID 9884	1000562153	CBK	56,000.00		117.73	6,592,880
National Action Plan Project	1000352019	CBK	28,467.20		117.73	3,351,443
Enabling Activities HFC Phase Down	1000470364	CBK				2,795,200
Kenya Special Programme for BRSM SAICM	1000410299	CBK				4,954,454
Africa Institute: African CHEMOBS Project	1000485701	CBK				5,252,850
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK				
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)						
Support to Country Programme	1000288547	CBK	-			10,000
Stabilization and Recovery Project	1000492732	CBK	-			83,017,166
NDMA Sustainable Food Systems and Resilience Livelihood Programme	1000442263	CBK				12,053,729
MOF - AID Effectiveness for Development	1000236035	CBK	-			65,691,044
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK				
UNITED NATIONS FUND FOR POPULATION ACTIVITIES (UNFPA)						
Coord Population Policy Implementation	1000235338	CBK	-			10,644,142
I.S.T.P OZONE D.S.U. TM. P	1000235284	CBK	-			2,035,396
9th Country Programme - NCPD	1000410833	CBK				464,249

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PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
UNITED NATIONS INTERNATIONAL CHILDRENS FUND (UNICEF)					
Kenya Country Programme – KNBS	1000484144	CBK			477,954
Program Ministry of Education Science and Technology	1000236027	CBK			605,278
Ministry of Gender Sports Culture Social Services	1000236043	CBK			39,092,672
Ministry of Finance	1000236078	CBK			14,151,800
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
UN HABITAT					
Access and Mobility	1000387491	CBK			1,000
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
UNITED NATIONS GREEN CLIMATE FUND (UN GCF)					
UN GCF Readiness Project	1000476885	CBK	-		162,700
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
WORLD FOOD PROGRAMME (WFP)					
NDMA Sustainable Food systems and Resilience Livelihood Project	1000442263	CBK			12,053,729
PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK			
FORD FOUNDATION					
Capacity Development for Supreme Court	1000204238	CBK			14,763,095

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PROJECT/ACCOUNT TITLE	ACCOUNT NUMBER	BANK				
GLOBAL FUND						
Malaria Grant KEN-N-TNT-GA 1546 – Main	1583580368	NIC	4,182,064.87	117.73	492,354,497	
TB-Grant No. KEN-T-TNT-GA 1548- Main	10005345727	Stanbic	317,600.64	117.73	37,391,123	
HIV Grant No. KEN-H-TNT-GA 1547 - Main	10005345248	Stanbic	21,073,721.21	117.73	2,481,009,198	

4,741,315,247

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Appendix 4: Detailed Comparison of Budget Comparison of Budget and Actual Amounts as at 30th June 2022

DEVELOPMENT PARTNER	Loan Revenue	Grant Revenue	REVISED BUDGET	Loan Revenue	Grant Revenue	DISBURSEMENT	%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
International Development Association (World Bank)	64,750,119,393	4,204,187,307	68,954,306,700	45,354,590,803	1,219,562,401	46,574,153,204	68%
African Development Fund (ADB/ADF)	5,437,500,000	422,000,000	5,859,500,000	3,976,488,480	25,342,837	4,001,831,317	68%
Government of Japan	650,000,000	140,000,000	790,000,000	-	100,000,000	100,000,000	13%
Global Fund		3,104,779,135	3,104,779,135		1,642,694,024	1,642,694,024	53%
Government of France (AFD-France)	3,048,988,155		3,048,988,155	701,480,230		701,480,230	23%
Government of Italy	250,000,000	220,361,335	470,361,335	-	10,340,000	10,340,000	2%
Government of Germany (KfW-Germany)	1,832,000,000	305,335,146	2,137,335,146	1,661,569,527		1,661,569,527	78%
International Fund for Agricultural Development (IFAD)	2,784,974,800	727,203,560	3,512,178,360	1,522,745,072	555,712,803	2,078,457,875	59%
European Development Fund (EDF/EEC)		2,384,136,159	2,384,136,159		1,330,069,228	1,330,069,228	56%
European Investment Bank (EIB)	2,320,870,000	280,000,000	2,600,870,000	407,914,312	66,846,898	474,761,210	18%
United Nations Fund for Population Activities (UNFPA)		163,487,073	163,487,073		86,384,098	86,384,098	53%
Government of Sweden		993,239,641	993,239,641		896,299,477	896,299,477	90%
United Nations Development Program (UNDP)		526,347,400	526,347,400		227,834,383	227,834,383	43%
Government of Denmark		641,089,904	641,089,904		468,297,069	468,297,069	73%
African Union (AU)		495,000,000	495,000,000		383,159,890	383,159,890	77%
Green Climate Fund		322,665,000	322,665,000		198,616,203	198,616,203	62%
UN International Childrens Education Fund (UNICEF)		148,306,069	148,306,069		113,989,000	113,989,000	77%
World Food Programme (WFP)		146,183,700	146,183,700		-	-	0%
Alliance for a Green Revolution in Africa (AGRA)		102,400,664	102,400,664		64,288,867	64,288,867	63%
Inter Governmental Authority of Development (IGAD)		80,000,000	80,000,000		2,306,913	2,306,913	3%
United Nations Environmental Program (UNEP)		74,214,520	74,214,520		29,471,661	29,471,661	40%
FORD Foundation		10,131,000	10,131,000		-	-	0%
Government of United States of America (USA/USAID)		5,000,000	5,000,000		-	-	0%
	81,074,452,348	15,496,067,613	96,570,519,961	53,624,788,424	7,421,215,752	61,046,004,176	63%

Twenty-three (23) Development Partners fund projects under Revenue Mode of Budgeting as illustrated in the table below. It is noted that the performance of projects is the responsibility of the implementing MDAs. Budget allocations are based on MDAs submissions during the budgeting process who then ensure these budgets are utilized as requested for. Further, the performance of these projects is dependent upon exchequer requisitions by the various MDAs based on their workplans. However, it is noted that one of the contributing factors to this underperformance relates to disbursements to County Governments that are processed after approval of the

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County Allocation of Revenue Act (CARA). There was a delay in its approval which was passed by Parliament in May 2022 and out of the allocated budget of Kshs.32,343,890,516, the disbursed amount relates to Kshs.12,439,264,464 (38%).

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Appendix 5: Breakdown of Proceeds from Foreign Borrowings and Foreign Grants

5 a) Breakdown of Proceeds from Foreign Borrowings by Development Partner as at 30th June 2022

DONOR CODE	DONOR	DONOR DETAILS OF PROJECT	ACTUAL 2021/2022 KSHS	ACTUAL 2020/2021 KSHS
140000	KFW – GERMANY	Government of Germany (KFW-GERMANY)		
		014052 Bogoria Silali Geothermal Project	1,300,464,980	900,645,540
		014074 Development of Water & Sanitation Sector - Water Sector Trust Fund Phase IV	361,104,547	0
			1,661,569,527	900,645,540
16000	AFD – FRANCE	Government of France (AFD-FRANCE)		
		016015 Roads 2000 Phase II	0	386,010,344
		016037 Ruiru II Dam Water Supply Project	0	219,055,932
		016034 Extension of Nairobi Water Supply (Northern Collector)	120,480,235	0
		016035 Eastern Electricity Highway Project (EA Interconnector Ethiopia Kenya)	0	3,829,151,645
		016040 Improvement of Drinking Water & Sanitation System in Mombasa: Mwache Project	243,657,000	0
		016044 Nairobi Water and Sanitation Project (AFD)	337,343,995	0
			701,480,230	4,434,217,921
21000	JAPAN	Government of Japan		
		021068 Olkaria Lessos Kisumu Power Lines Constructions Project	0	86,810,090
			0	86,810,090

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50100	IDA	International Development Association (WORLD BANK/IMF)			
		501064 Judiciary Performance Improvement (PPF)	358,764,741	1,003,521,344	
		501075 Nairobi Metropolitan Service Improvement Project	0	154,516,426	
		501077 Water Security and Climate Resilience (Project Advanced)	683,212,848	990,936,543	
		501090 Infrastructure Finance and Public Private Partnership Project (IF-PPP)	126,240,438	54,155,000	
		501093 Eastern Electricity Highway Project (Ethiopia- Kenya Interconnector)	168,912,768	99,536,534	
		501094 Regional Pastoral Livelihood Resilience project	495,782,238	676,064,224	
		501099 Kenya Petroleum Technical Assistance Project (KEPTAP)	242,892,702	700,003,561	
		501103 - South Sudan Eastern Africa Transport, Trade and Development Facilitation	93,914,200	48,733,865	
		501103 - South Sudan Eastern Africa Transport, Trade and Development Facilitation	471,635,740	645,344,182	
		501103 - South Sudan Eastern Africa Transport, Trade and Development Facilitation	432,594,172	398,668,366	
		501106 Financial Sector Support Project ^{c1}	267,192,000	391,260,000	
		501112 National Agriculture and Rural Inclusive growth Project (NARIGP)	4,759,232,297	4,560,991,399	
		501113 Kenya Youth Employment and Opportunities Project	2,007,308,164	980,279,847	
		501113 Kenya Youth Employment and Opportunities Project	328,560,202	842,152,604	
		501113 Kenya Youth Employment and Opportunities Project	3,270,287,693	1,778,621,106	
		501114 Kenya Electricity Modernisation Project	516,160,370	898,948,353	
		501120 Transforming Health Systems for Universal Care Project	3,439,434,757	3,988,248,445	

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501121	Kenya Urban Programme (KenUP)	276,210,320	6,711,561,447
501123	Kenya Coastal Water Security and Climate Resilience Project (KCWSCRP)	388,273,973	701,698,314
501124	Kenya Climate Smart Agriculture Project (KCSAP)	7,384,505,978	10,735,384,840
501125	Kenya Secondary Education Quality Improvement Project	971,196,695	2,508,632,985
501125	Kenya Secondary Education Quality Improvement Project	272,376,218	0
501126	Kenya Aviation Modernisation Project	0	81,357,105
501131	Eastern and Southern Africa Centres of Excellence	308,037,273	371,414,984
501132	Kenya Development Response to Displacement Impacts	3,403,403,060	3,308,061,239
501134	Kenya Off-Grid Solar Access Project	257,355,766	393,973,313
501135	Kenya Marine Fisheries and Socio-Economic Development	508,146,858	579,939,594
501136	Water and Sanitation Development Project	2,861,893,790	8,190,360,703
501137	Infrastructure Finance and Public Private Partnership Project 2 (IFPPP2)	831,635,238	256,108,600
501142	Kenya Industry and Entrepreneurship Project (KIEP)	63,687,757	102,500,265
501143	Kenya Social and Economic Inclusion Project	73,396,499	0
501143	Kenya Social and Economic Inclusion Project	408,481,872	0
501144	East Africa Skills Transformation and Regional Integration Project	0	443,347,902
501145	Kenya Affordable Housing Finance Project	5,190,575,786	4,060,128,005
501146	Financing Locally-Led Climate Action Program (FLLoCa)	151,048,195	88,399,414
501147	Kenya COVID-19 Emergency Response Project	1,677,080,926	0
501148	Kenya Emergency Locust Response Project	1,297,120,544	1,347,337,000

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		501149 Horn of Africa Gateway Development Project	128,930,395	49,313,456
		501149 Horn of Africa Gateway Development Project	70,065,803	54,148,485
		501149 Horn of Africa Gateway Development Project	1,022,348,093	217,762,730
		501149 Horn of Africa Gateway Development Project	0	58,355,555
		501149 Horn of Africa Gateway Development Project	2,362,380	88,748,479
		501151 Kenya Informal Settlement Improvement Project (KISIP) Phase II	144,547,532	0
			45,354,590,803	58,560,516,214
50600	EIB	European Investment Bank (EIB)		
		506001 Olkaria I and IV Project (GDC)	409,914,312	7,201,461,578
			409,914,312	7,201,461,578
51000	ADB	African Development Fund (ADB/ADF)		
		510042 Drought Resilience and Sustainable Livelihood Programme in Horn of Africa	142,629,094	2,837,495
		510049 Thwake Multipurpose Water Development Program Phase I	53,944,124	23,596,715
		510054 East Africa's Centres of Excellence for Skills and Tertiary Education	30,461,182	0
		510063 Small Scale Irrigation and Value Addition Project (SIVAP)	0	80,889,232
		510073 Empowering Novel Agribusiness Led Employment (Enable) Youth Kenya Program	38,420,673	14,487,891
		510075 Green Zones Development Support Project Phase II	394,086,117	352,782,665
		510083 Operationalization of the Kenya Mortgage Refinance Company	3,316,947,291	2,444,776,940

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			3,976,488,480	2,919,370,938
52600	IFAD	International Fund for Agricultural Development (IFAD)		
		526009 Upper Tana Natural Resources Management Project	597,666,430	444,367,153
		526011 KCEP II Climate Resilient Agricultural Livelihoods (CRAL)	477,760,077	786,656,231
		526012 Aquaculture Business Development Programme (ABDP)	396,333,245	222,634,673
		526014 Kenya Livestock Commercialization Programme (KeLCoP)	50,985,320	0
			1,522,745,072	1,453,658,057
TOTAL EXTERNAL FUNDING ...KSHS.			53,624,788,424	75,556,680,338

5 b) Breakdown of Proceeds from Foreign Grants by Development Partner as at 30th June 2022

DONOR CODE	DONOR	DONOR DETAILS OF PROJECT	ACTUAL 2021/2022 KSHS	ACTUAL 2020/2021 KSHS
1000	DANIDA	Government of Denmark (DENMARK)		
		001009 Support for Public Financial Management (PFM-R)	0	92,832,788
		001021 Green Growth and Employment Programme	0	111,999,288
		001021 Green Growth and Employment Programme	11,972,962	435,390,353
		001025 COVID-19 Water Sanitation & Hygiene (Wash) NBI County Informal Settlements	0	175,932,442
		001026 Primary Health Care in the Devolved Context	325,986,258	854,730,000
		001027 Sustainable Management and Access to Water and Sanitation in the ASALS	130,337,849	0
			468,297,069	1,670,884,871
3000	Netherlands	Government of Netherlands (NETHERLANDS)		
		003020 Support to Cap. Of Kenya Sch. Of Agric. for Impr. Practical & Labour Mkt	0	16,145,847
			0	16,145,847
4000	SIDA	Government of Sweden (SWEDEN)		
		004006 Water & Sanitation Programme	0	56,211,550
		004020 Agricultural Sector Development Support Programme (ASDSP) Phase II	896,299,477	718,335,285
			896,299,477	774,546,835
11000	Italy	Government of Italy (ITALY)		
		011016 Korogocho Slum Upgrading-Nairobi	10,340,000	48,000,000
			10,340,000	48,000,000
16000	AFD	Government of France (AFD-FRANCE)		
		016028 Conservation of Biodiversity in Northern Kenya (Marsabit) Project	0	247,417,330
			0	247,417,330

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21000	Japan	021120 Nairobi Safari Walk Development & Education Outreach Programme	100,000,000	0
			100,000,000	0
501000	IDA	International Development Association (WORLD BANK/IMF)		
		501077 Water Security and Climate Resilience (Project Advanced)	32,665,528	19,773,723
		501099 Kenya Petroleum Technical Assistance Project (KEPTAP)	0	100,000,374
		501102 Kenya Urban Water and Sanitation OBA Project	0	209,426,917
		501105 Kenya Primary Development Education Project - GPE	589,773,288	764,770,270
		501120 Transforming health systems for universal care project	64,942,231	324,881,018
		501132 Kenya Development Response to Displacement Impacts	142,927,810	0
		501141 - PHGF- Case Study on Integrated Delivery of Selected NCD	56,740,000	58,586,926
		501143 Kenya Social and Economic Inclusion Project	0	191,851,100
		501143 Kenya Social and Economic Inclusion Project	73,749,821	0
		501150 Africa Environmental Management Health and Pollution Project	20,497,8162	87,748,500
		501152 Kenya GPE COVID-19 Learning Continuity in Basic Education Project (Grant Exhausted)	238,265,907	940,676,489
503000	GF	Global Fund	1,219,562,401	2,697,715,317
		503010 Special Global Fund HIV Grant-KEN-H-TNT	0	45,858,861
		503010 Special Global Fund HIV Grant-KEN-H-TNT	0	637,760,000
		503011 Special Global Fund Malaria Grant-KEN-M-TNT	0	22,422,102
		503011 Special Global Fund Malaria Grant-KEN-M-TNT	0	1,753,760,000
		503012 Special Global Fund TB Grant-KEN-T-TNT	0	246,649,357
		503013 HIV Grant - NFM 3	72,859,239	0
		503013 HIV Grant - NFM 3	116,730,000	0
		503014 MALARIA Grant - NFM 3	25,130,895	0

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		503014 MALARIA Grant - NFM 3	580,696,138	0
		503016 Special Global Fund - TB NFM 3	15,354,650	0
		503016 Special Global Fund - TB NFM 3	831,923,103	0
			1,642,694,024	2,706,450,320
504000	AU	African Union (AU)		
		504001 Three Hundred MW Bogoria Silali Geothermal Project	383,159,890	0
			383,159,890	0
505000	EDF/EEC	European Development Fund (EDF/EEC)		
		505019 NTSA - Safe Roads/Usalama Barabarani Program	185,857,973	49,213,907
		505060 Regional Integration implementation Program	41,500,000	250,000,000
		505065 Ending Drought Emergencies: Support to Drought Risk Management	0	224,042,936
		505066 Programme for Legal Empowerment and Aid Delivery in Kenya (PLEAD)	0	45,082,742
		505068 National Information Platform for Food and Nutrition in Kenya	138,402,660	45,747,507
		505070 Climate SMART Agricultural Productivity Project (KALRO)	241,340,189	0
		505072 Partnership for the Impl. of Natl. Strategy to Counter Violent Extremism	0	377,426,290
		505073 Support to Resilient Livelihoods & Drought Risk Management (SDRM)	722,968,405	0
		505074 Climate Proofed Infra. for Improved Water Supply and Sanitation in ASALS	0	319,006,818
			1,330,069,228	1,310,520,200
506000	(EIB)	European Investment Bank (EIB)		
		506001 Olkaria I and IV Project (GDC)	66,846,898	279,447,474
			66,846,898	279,447,474
507000	IGAD	Inter Governmental Authority on Development (IGAD)		
		507003 Strengthening Drought Resilience of Small Farmer and Pastoralist in the IGAD Region	2,306,913	0
			2,306,913	0
510000	ADB/ADF	African Development Fund (ADB/ADF)		

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	510063	Small Scale Irrigation and Value Addition Project (SIVAP)	12,214,711	89,048,000
	510076	Multinational: Rural Livelihoods' Adaptation to Climate Change (RLACC)	0	78,262,141
	510081	Public Debt Management Support Project	0	16,442,700
	510087	National Treasury Capacity Strengthening Project	5,900,490	0
	510088	Kenya Rural Transformation Centres Digital Platform Project	7,227,636	0
			25,342,837	183,752,841
517000		United Nations Development Programme (UNDP)		
	517107	Sound Chemicals Management Mainstreaming & UPOPs Reduction in Kenya	71,711,016	31,280,296
	517009	Restoration & Stabilization of Livelihoods for Drought affected & Host Communities in Turkana & Garissa Districts	0	83,017,166
	517111	Combating Illegal Wildlife Trade in Kenya	18,848,236	0
	517112	Kenya Gold Mercury Free ASGM Project	39,583,800	30,019,000
	517117	Integrated Response and Recovery affected by crises in Kenya	97,691,331	0
			227,834,383	144,316,462
519000		United Nations Fund for Population Activities (UNFPA)		
	519004	Data Collection and Data Base Development: KNBS	16,244,400	2,681,650
	519017	M&E Directorate - 9th Country Programme	5,959,700	5,000,000
	519023	National Council for Population Development: NCPD	22,066,361	24,456,259
	519028	Improvement of Civil Registration System	2,234,800	3,804,440
	519036	Gender Based Violence and Reproductive Health Rights	1,462,000	4,000,000
	519036	Gender Based Violence and Reproductive Health Rights	30,440,757	0
	519038	Prevention and Response to Gender Based Violence	0	3,855,700
	519039	Youth Empowerment	4,538,780	3,263,200
		The Africa Coordinating Centre for the Abandonment of FGM/C (ACCAF) Project	3,437,300	0
			86,384,098	47,061,249
521000		United Nations Environmental Programme (UNEP)		

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		521009 Phasing out Ozone Depleting Substances Project Operationalized.	8,500,000	13,207,800
		521014 Support to Kenya for the Revision of the NBSAPs and Development of Fifth	0	2,738,500
		521015 National Action Plan on Artisanal and Small Scal Gold Mining (ASGM)	2,902,786	4,973,611
		521016 Support to Produce 6th Nat. report to the Convention on Bio. Diversity	0	8,946,790
		521017 Support Insti. Strength. at The Nat. Level to Enhance Minamata & SAICM	9,320,883	10,230,195
		521018 Institutional Strengthening for Sound Mgmt of Chemicals in Africa CHEMOBS	3,247,991	5,236,630
		521019 Kenya Enabling Activities For HFC Phase Down	5,500,000	0
			29,471,661	45,333,526
522000	(UNICEF)	United Nations International Children Education Fund (UNICEF)		
		522023 Early Childhood Development	0	4,250,000
		522033 WASH Access and Utilisation	0	4,250,000
		522035 Social Policy and Statistics (KNBS)	97,456,060	16,860,316
		522067 Social Policy and Research	3,020,020	0
		522084 Social Policy (MED)	4,177,920	0
		522125 Kenya Generation Unlimited Secretariat Support	9,335,000	0
			113,989,000	25,360,316
523000	(WFP)	World Food Programme (WFP)		
		523006 Resilience and Sustainable Food Systems Program	0	27,870,366
			0	27,870,366
526000	IFAD	International Fund for Agricultural Development (IFAD)		
		526011 KCEP II Climate Resilient Agricultural Livelihoods (CRAL)	464,803,794	998,440,601
		526015 Revitalising Irish Potatoes for Small scale Potato Producers	90,909,000	0
			555,712,794	998,440,601
531000	AGRA	531000 Alliance For A Green Revolution In Africa (AGRA)		
		531002 Supporting Agric. Input/Output Marketing Policy & Regulatory Reforms	64,288,867	61,788,150

