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**REPORT**

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BY:

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THE-TABLE:

M. WANJIKU m

**THE AUDITOR-GENERAL**

**ON**

**CONSOLIDATED FUND**

**FOR THE YEAR ENDED  
30 JUNE, 2016**

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

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**THE REPUBLIC OF KENYA**

**FINANCIAL STATEMENTS FOR THE CONSOLIDATED FUND**

**FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2016**

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**Government of Kenya  
Financial Statements for the Consolidated Fund  
For the year ended 30<sup>th</sup> June 2016**

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**ABBREVIATIONS**

AIA	-	Appropriations in Aid
CARA	-	County Allocation Revenue Act
FY	-	Fiscal Year
IDA	-	International Development Agency
IPSAS	-	International Public Sector Accounting Standards
KShs	-	Kenya Shilling
KRA	-	Kenya Revenue Authority
MDA's	-	Ministries, Departments and Agencies
OAG	-	Office of Auditor General
PFM	-	Public Financial Management

## 1 Overview of the Consolidated Fund

### 1.1 Legal Framework

Article 206 (1) of the Constitution of Kenya established the Consolidated Fund into which shall be paid all money raised or received by or on behalf of the National Government except money that:

- a) is reasonably excluded from the Fund by an Act of Parliament and payable into another public fund established for a specific purpose.
- b) may, under an Act of Parliament, be retained by the State organ that received it for the purpose of defraying the expenses of the State organ. Such includes Appropriation in Aid (AIA).

Section 17 of the Public Finance Management (PFM) Act, 2012 mandates the National Treasury to account for the Consolidated Fund in the the National Exchequer.

Further, Article 206 (2) of the Constituion of Kenya stipulates that money may be withdrawn from the Consolidated Fund only:

- a) in accordance with an appropriation by an Act of Parliament;
- b) in accordance with Article 222 or 223; or
- c) as a charge against the Fund as authorised by the Constitution or an Act of Parliament.

Further Section 17 (4) of the PFM Act, 2012 requires the National Treasury to seek approval from the Controller of Budget for any withdrawal from the Consolidated Fund. The voted entities that received funds from the Consolidated Fund include National Government Ministries, Departments and Agencies and County Governments. These entities are responsible for administration of their respective budgets.

Government Revenue is received through designated Receivers of National Government Revenue as appointed by the Cabinet Secretary to the National Treasury pursuant to Article 209 of the Constitution. The Receivers of Revenue are responsible for receiving, accounting for such Government revenue and remitting it to the Consolidated Fund. Section 50 (6) of the PFM Act, 2012 also requires the National Treasury to remit the proceeds of any loan raised under the provisions of the PFM Act, 2012 into the Consolidated Fund.

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**1.2 Scope of the Consolidated Fund**

This report provides accountability for the Consolidated Fund for the financial year ended 30<sup>th</sup> June 2016 and consolidates the following :

- The Exchequer account,
- The domestic borrowing accounts through which loan proceeds from treasury bonds, treasury bills, commercial financing are collected before remittance to the Consolidated Fund,
- The overdraft account,
- The revenue collection accounts and
- Special project deposit accounts.

The report also includes statement of monies received and paid out of the special funds that are authorised by legislation other than an Appropriation Act. Funds collected by Kenya Revenue Authority being the appointed collector of Revenue are remitted directly to these funds. These funds include the following:

- The Petroleum Development Levy (consolidated within the National Treasury receiver of revenue financial statements),
- The Railway Development Fund and
- The Road Maintenance Fund.

The report also includes financial statements of the various Receivers of Revenue that were appointed by the Cabinet Secretary, National Treasury to receive National Government revenue pursuant to Section 75 (1) of the PFM Act, 2012. These include the following:

No	Code	Receiver of Revenue
1	R.1071	Principal Secretary to the National Treasury - Taxes
2	R.1071	Principal Secretary to the National Treasury – Resource Mobilisation Department
3	R.1071	Principal Secretary to the National Treasury – Debt
4	R.1071	Principal Secretary to the National Treasury – Pension
5	R.1111	Principal Secretary to the Ministry of Land, Housing and Urban Development
6	R.1121	Principal Secretary to the Ministry of Information, Communication and Technology
7	R.1251	Solicitor General, Office of the Attorney General and Department of Justice
8	R.1021	Principal Secretary to the State Department of Interior
9	R.1022	Principal Secretary to the State Department for Co-ordination of National Government
10	R.1261	State Law Office, Chief Registrar - The Judiciary
11	R.1163	Principal Secretary to the State Department for Fisheries
12	R.1181	Principal Secretary to the State Department for Commerce and Tourism

The special project deposit accounts are accounts into which development partners deposit funds before disbursing to the Exchequer accounts for onward transfer to projects or directly to projects.

### 1.3 Overall Performance

Below is an overview of the financial performance for the fiscal year ended 30<sup>th</sup> June 2016.

Financial Performance	FY 2015/16 KShs Million	FY 2014/15 KShs Million	Variance KShs Million	% Variance
Total Receipts	1,912,066	1,495,342	416,724	28%
Transfers from the Exchequer	1,793,741	1,594,396	199,345	13%
Other Transfers	31,232	41,693	(10,461)	(25%)

Total receipts increased by 28% from prior year due to increase in both domestic and local borrowings. Tax and non tax receipts also increased by over 10%. Transfers from the Exchequer also increased by 13% due to increased budgetary allocations.

#### 1.3.1 Receipts

The consolidated fund receipts are derived from domestic and external resources. Domestic resources mainly comprise of taxes collected by the Kenya Revenue Authority (KRA), being the principal tax revenue collection agent for the government and remitted to the consolidated fund. Other receipt sources include domestic and external loans and grants. Domestic and external loans are treated on a cash basis and are therefore included in the government receipts.

The total consolidated fund receipts for FY 2015/2016 amounted to KShs 1,912.07 Billion, an increase of approximately 28% from KShs 1,495.34 Billion for FY 2014/2015.

Receipts	Total FY 2015/16 KShs Million	Total FY 2014/15 KShs Million	Variance KShs Million	% Variance KShs Million
Tax Receipts	1,109,155	996,059	113,096	11%
Non Tax Receipts	116,298	101,522	14,776	15%
External Grants	14,683	6,631	8,052	121%
External Loans	182,048	107,569	74,479	69%
Domestic Borrowing	489,882	283,561	206,321	73%
<b>Total Receipts</b>	<b>1,912,066</b>	<b>1,495,342</b>	<b>416,724</b>	<b>28%</b>

The increase in tax receipts by 11% is attributed to the growth in income taxes from individuals (PAYE) attributed to a registered strong employment growth at almost 13% as well as growth in income from corporate tax attributed to stringent collection measures employed.

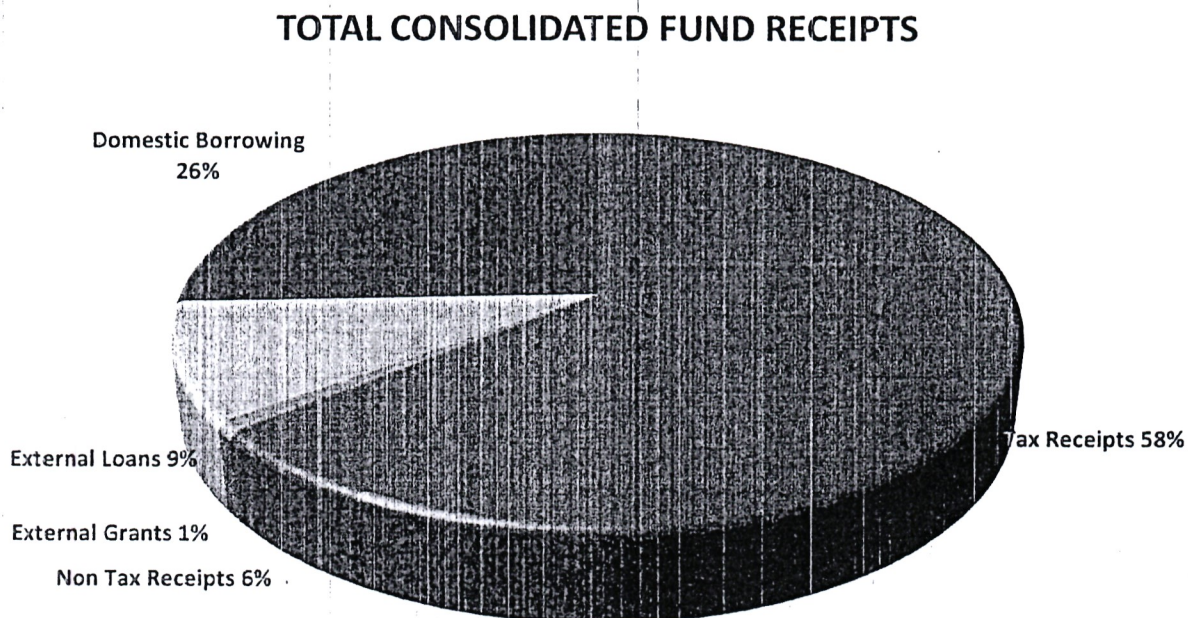
The increase in non tax receipts by 15% is attributed to increased profit and dividends from state corporations and other agencies as well as increased surplus from regulatory authorities.

Increase in domestic borrowings by 73% is attributed to increased Treasury Bond and Treasury Bills borrowing by KShs 206.3 Billion in FY 2015/16 to finance the budget. Favourable government interest rates also led to increased demand in Treasury Bills and Bonds. External borrowings increased by 69% during the financial year to finance the FY 2015/16 budget.

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The diagram below depicts the composition of the consolidated fund receipts for the fiscal year ended 30<sup>th</sup> June 2016.



### **1.3.2 Transfers from The Exchequer**

An appropriation Act and County Allocation Revenue Act (CARA) is required to authorize the withdrawal of funds from the Consolidated Fund. The National Treasury is required to seek the Controller of Budget's approval before withdrawing from the National Exchequer Account to the respective National and County Government entities bank accounts.

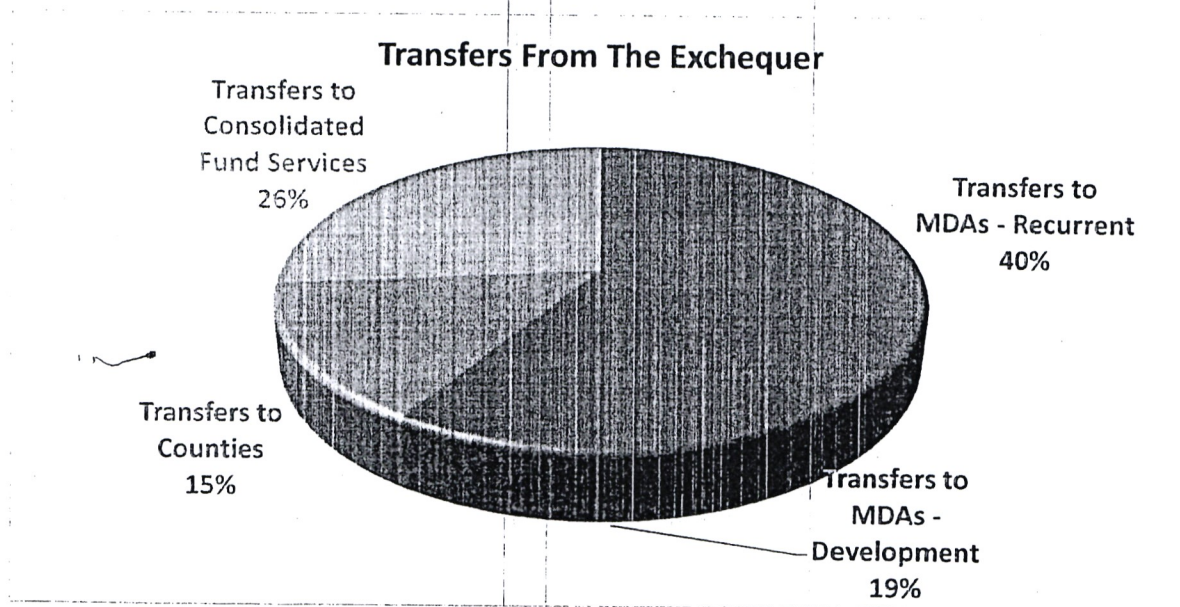
Entities that receive funds from the Exchequer Account include National Government Ministries, Commissions, Departments, and Agencies (MDAs) in accordance with the Appropriation Act and County Governments in accordance with the County Allocation Revenue Act (CARA). These entities are responsible for administration of their respective approved budgets.

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The total transfers disbursed to the National Government voted Ministries, Departments and Agencies (MDAs) and County Governments from Exchequer in the fiscal year ended 30<sup>th</sup> June 2016 was KShs 1,793,741 Million, an increase of approximately 13% from KShs 1,594,395 Million in the fiscal year ended 30<sup>th</sup> June 2015.

Transfers from the Exchequer	Total FY 2015/16	Total FY 2014/15	Variance	% Variance
	KShs Million	KShs Million	KShs Million	KShs Million
Transfers to MDAs - Recurrent	720,284	640,352	79,932	12%
Transfers to MDAs - Development	333,170	270,241	62,929	23%
Transfers to Counties	264,039	229,336	34,703	15%
Transfers to Consolidated Fund Services	476,248	454,466	21,782	5%
<b>Net transfers from exchequer</b>	<b>1,793,741</b>	<b>1,594,395</b>	<b>199,346</b>	<b>13%</b>

There was increased transfers to the voted Ministries, Department and Agencies (MDAs) (both Recurrent and Development) including Consolidated Fund Services as well as Counties attributed mainly to increased budgetary allocation.



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### 1.3.3 Other Net Transfers and Payments

Other net transfers and payments include transfers from special funds to public entities, direct transfers to projects from the special deposit project accounts, exchange gain on translations of closing balances on special deposit accounts to reporting currency and inter account balances between the overdraft account and Treasury Bills.

Other Net Transfers and Payments	Total FY 2015/16 KShs Million	Total FY 2014/15 KShs Million	Variance KShs Million	% Variance KShs Million
Transfers from the Special Funds to MDAs	(54,898)	(45,326)	(9,572)	21%
Other Net Transfers	23,666	3,633	20,033	>100%
<b>Total Other Net Transfers and Payments</b>	<b>(31,232)</b>	<b>(41,693)</b>	<b>10,461</b>	<b>(25%)</b>

## **2 Statement of Responsibility**

Section 80 of the Public Finance Management (PFM) Act, 2012 requires the National Treasury to prepare annual financial statements that consolidate the financial statements prepared by all National Government entities, in accordance with the accounting policies and formats prescribed by the Public Sector Accounting Standards Board. The National Treasury is required to submit these financial statements to the Auditor General and a copy to the Controller of Budget and the Commission on Revenue Allocation by 31<sup>st</sup> October 2016.

The financial statements for the Consolidated Fund relate to the financial year 2015/2016 and comprise of the Exchequer account, Receivers of Revenue accounts, the Special Funds (the Petroleum Development Levy Fund (consolidated within the National Treasury receiver of revenue financial statements), the Kenya Maintenance Levy Fund, and the Railway Development Fund), the Exchequer deposit accounts (Overdraft account, Treasury Bonds and Treasury Bills accounts) and the Special Project Deposit accounts.

The Consolidated Fund financial statements have been prepared on a going concern basis, and are based on accounting policies which have been consistently applied and supported by reasonable and prudent judgments of estimates.

To the best of our knowledge, these statements as set out on pages 1 to 36 are complete and accurately prepared for the financial year ended 30<sup>th</sup> June 2016.



**FCPA Bernard Ndungu, MBS**  
**Director General, Accounting Services & Quality Assurance**  
**National Treasury**  
**31<sup>st</sup> January, 2022**



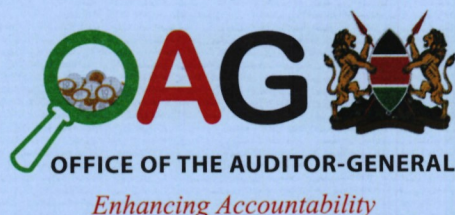
**FCPA Julius Muia, PhD, CBS**  
**Principal Secretary**  
**National Treasury**  
**31<sup>st</sup> January, 2022**



**Hon. (Amb.) Ukur Yatani, EGH**  
**Cabinet Secretary**  
**National Treasury & Planning**  
**31<sup>st</sup> January, 2022**

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE, 2016**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of the Consolidated Fund set out on pages 1 to 16, which comprise the consolidated statement of receipts and transfers for the year ended 30 June, 2016 and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements of the Consolidated Fund presents fairly, in all material respects, the financial performance of the Fund for the year ended 30 June, 2016, in accordance with 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 Consolidated Fund 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 statement of the financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Emphasis of Matter**

#### **Overall Government Performance**

The audit of sets of revenue statements of the individual receivers of revenue for the year ended 30 June, 2016 indicates that only four (4) or 36.4% of the eleven (11) audited had an unqualified opinion. Three (3) statements or 27.3% had qualified opinion while the remainder four statements had two (2) each with adverse and disclaimer of opinions as summarized below:

Audit Opinion	2015/2016	
	No. of Revenue Statements	Percentage
Unmodified	4	36.4%
Qualified	3	27.3%
Adverse	2	18.2%
Disclaimer	2	18.2%
<b>Totals</b>	<b>11</b>	<b>100%</b>

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the Consolidated Fund of the current year. I have determined that there are no key audit matters to communicate in my report.

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

#### **Conclusion**

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

#### **Basis for Conclusion**

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

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

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on my 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 Consolidated Fund financial statements in accordance with International Public Sector Accounting Standards (Cash basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control risk management and overall governance.

In preparing the consolidated fund statements, Management is responsible for assessing The National Treasury's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Consolidated Fund or to cease operations.

Management is also responsible for the submission of the consolidated fund 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 Consolidated Fund financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

In addition to the audit of the consolidated fund 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 consolidated financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to 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 Consolidated Fund financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Government's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the National Government to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Consolidated Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**27 October, 2021**

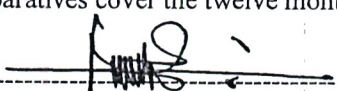
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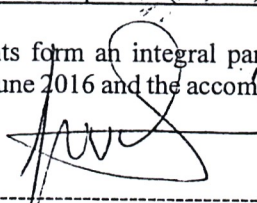
**3 The Statement of Consolidated Fund for the year ended 30<sup>th</sup> June 2016**

This statement represents consolidation of receipts and transfers that are related to the Consolidated Fund.

		FY 2015/16	FY 2014/15
	Notes	Kshs	Kshs
<b>Opening Balances</b>		<b>(17,943,437,901)</b>	<b>122,803,537,154</b>
Tax Revenue	6.1.1	1,109,155,125,308	996,059,082,899
Non Tax Revenues	6.1.2	116,297,920,094	101,521,938,523
External Grants	6.1.3	14,682,936,998	6,630,707,034
Proceeds from Domestic Borrowings	6.1.4	489,882,190,962	283,561,118,392
Proceeds from External Borrowings	6.1.5	182,047,786,019	107,569,353,174
<b>Total Revenues</b>		<b>1,912,065,959,381</b>	<b>1,495,342,200,022</b>
<b>Transfers</b>			
<b>Budgetary Transfers from Exchequer</b>			
Transfers to MDAs - Recurrent	6.2.6	(720,283,801,227)	(640,352,208,883)
Transfers to MDAs - Development	6.2.6	(333,170,357,470)	(270,240,838,230)
Transfers to Counties	6.2.6	(264,038,639,996)	(229,336,237,197)
Transfers to Consolidated Fund Services	6.2.6	(476,248,207,207)	(454,466,411,172)
<b>Net transfers from exchequer</b>		<b>(1,793,741,005,900)</b>	<b>(1,594,395,695,482)</b>
<b>Other net Transfers and Payments</b>			
Transfers from the Special Funds to MDAs	6.5	(54,897,703,932)	(45,326,038,845)
Other net transfers	4	23,665,546,895	3,632,559,250
<b>Total Other net Transfers and Payments</b>		<b>(31,232,157,037)</b>	<b>(41,693,479,595)</b>
<b>Total Transfers</b>		<b>(1,824,973,162,937)</b>	<b>(1,636,089,175,077)</b>
Opening Balance - Special Project Deposit Accounts	6.6	30,817,545,170	-
Prior year adjustment Receivers of Revenue accounts	6.7	(3,554,434)	-
<b>Closing Balance</b>		<b>99,963,349,279</b>	<b>(17,943,437,901)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months period ended 30<sup>th</sup> June 2016 and the accompanying comparatives cover the twelve month period ended 30<sup>th</sup> June 2015.

  
 FCPA Bernard Ndungu, MBS  
 Director General, Accounting Services  
 & Quality Assurance  
 National Treasury  
 31<sup>st</sup> January, 2022

  
 CPA Jona Wala  
 Ag. Director Accounting Services  
 National Treasury  
 31<sup>st</sup> January, 2022

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For the year ended 30<sup>th</sup> June 2016

4 Breakdown of the Consolidated Fund by Accounts for the year ended 30<sup>th</sup> June 2016

Below is the detailed breakdown of the Consolidated Fund by Accounts.

	Notes	Exchequer Account Kshs	6.2	6.3	6.4	6.5	6.6	TOTAL FY 2015/16 Kshs	TOTAL FY 2014/15 Kshs
		Receivers of Revenue (RoR) Kshs	Domestic Borrowing Accounts	Special Fund Accounts	Special Projects Deposits Accounts				
Opening Balances		203,491,419	(39,172,400,568)	17,710,451,534				(17,943,437,901)	122,803,537,154
Adjustment to opening balances		-	-	-	-	-	-	(3,554,434)	-
Opening balance special project deposit accounts *****		-	-	-	30,817,545,170	-	-	30,817,545,170	-
Net Opening Balance		203,491,419	(39,172,400,568)	17,710,451,534	30,817,545,170	-	-	12,870,552,835	122,803,537,154
Tax Revenue	6.1.1	-	-	-	-	-	-	1,109,155,125,308	996,059,082,899
Non Tax Revenues	6.1.2	-	-	68,231,713,683	-	-	-	116,297,920,094	101,521,938,523
Grants	6.1.3	-	-	-	-	9,926,286,132	-	14,682,936,998	6,630,707,034
Loans	6.1.4/5	-	624,814,391,779	-	-	37,819,585,203	-	671,929,976,981	391,130,471,566
Total Revenues		-	624,814,391,779	68,231,713,683	47,745,871,335	-	-	1,912,065,959,381	1,495,342,200,022
Transfers									
Transfer to the Exchequer		1,853,346,272,601	(641,176,943,507)	-	(42,933,240,960)	-	-	-	-
Budgetary Transfers from Exchequer									
Transfers to MDAs - Recurrent	6.2.6	(720,283,801,227)	-	-	-	-	-	(720,283,801,227)	(640,352,208,883)
Transfers to MDAs - Development	6.2.6	(333,170,357,470)	-	-	-	-	-	(333,170,357,470)	(270,240,838,230)
Transfers to Counties	6.2.6	(264,038,639,996)	-	-	-	-	-	(264,038,639,996)	(229,336,237,197)
Transfers to Consolidated Fund Services	6.2.6	(476,248,207,207)	-	-	-	-	-	(476,248,207,207)	(454,466,411,172)
Net transfers from exchequer		(1,793,741,005,900)	-	-	-	-	-	(1,793,741,005,900)	(1,594,395,695,482)

Breakdown of the Consolidated Fund by accounts for the year ended 30<sup>th</sup> June 2016

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	Exchequer Account Kshs	Revenue (RoR) Kshs	Domestic Borrowing Accounts Kshs	Special Fund Accounts Kshs	Special Projects Deposits Accounts Kshs	TOTAL FY 2015/16 Kshs	TOTAL FY 2014/15 Kshs
Other payments and transfers							
Transfers from the Special Funds to public entities	-	-	-	(54,897,703,932)	-	(54,897,703,932)	(45,326,038,845)
Transfer to Ministry of Energy (Petroleum Development Levy (Operational Fund))	-	(1,394,700,000)	-	-	-	(1,394,700,000)	(1,458,700,000)
Transfers to projects	-	-	-	-	(13,862,348,395)	(13,862,348,395)	-
Other Payments and Transfers *****	-	-	38,766,544,370	-	156,050,920	38,922,595,290	5,091,259,250
<b>Total Transfers</b>	<b>59,605,266,701</b>	<b>(1,170,630,788,134)</b>	<b>(602,410,399,137)</b>	<b>(54,897,703,932)</b>	<b>(56,639,538,435)</b>	<b>(1,824,973,162,937)</b>	<b>(1,636,089,175,077)</b>
<b>Closing Balance</b>	<b>59,808,758,120</b>	<b>3,954,659,730</b>	<b>(16,768,407,926)</b>	<b>31,044,461,285</b>	<b>21,923,878,070</b>	<b>99,963,349,279</b>	<b>(17,943,437,901)</b>

\*This summarizes the operations of the Receiver of Revenue designated for the FY 2015/2016.

\*\*Domestic Borrowing accounts includes the operations of the Treasury Bonds, Treasury Bills, Commercial Financing and Overdraft accounts.

\*\*\* Special Funds include Railway Development Fund and Road Maintenance Fund. Petroleum Development Levy Fund is consolidated within the National Treasury receiver of revenue financial statements.

\*\*\*\* Amounts relates to opening balance adjustment for Special Project Deposit accounts now included in the Consolidated Fund.

\*\*\*\*\* Other payment and transfers amounting to KShs 38.766 Billion mainly relates to net of extra funds from CFS R50 account into Treasury Bills account for repayment of debt, and translation gain on special project deposit accounts.

## 5 Significant Accounting Policies

### a) Basis of preparation

The Statement of Consolidated Fund Accounts has been prepared in accordance with the cash basis IPSAS as prescribed by Public Sector Accounting Standards Board and set out in the accounting policy note below.

### b) Reporting entity

This report has been prepared by the National Treasury.

### c) Receipts

Receipts include collections by the Receivers of Revenue and deposited in the consolidated fund pursuant to Article 206 of the Constitution of Kenya. This Article requires that all revenue collected by the National Government shall be deposited in the Consolidated Fund management through the National Exchequer Account maintained at the Central Bank of Kenya.

The receipts collected include tax collections, grants from development partners, proceeds from domestic loans and external lenders and any other revenue that the Receivers of Revenue have been designated to collect.

Tax receipts collected by appointed agents such as Kenya Revenue Authority are recognized once they are remitted to the designated Receiver of Revenue.

### d) Grants and loans from Development Partners

Grants and loans received from development partners are recognized as receipts when the funds are received in the Consolidated Fund. The movement and the balances held in these accounts, if any, are disclosed by way of notes to the Statement of Consolidated Fund.

### e) Budgetary Transfers

Budgetary transfers relate to disbursements to National Governments voted entities and County Governments pursuant to the Appropriation Act and the County Allocation of Revenue Act (CARA) respectively subject to approval by Controller of Budget. These disbursements are regarded as "transfers" rather than expenditures. Actual payments against these transfers are reflected in the financial statement of the entities.

### f) Bank and Cash balances

Bank and cash balances relate to cash equivalent comprising of cash in transit and bank balances held in the consolidated accounts.

### g) Presentation Currency

The financial statements are reported in Kenya Shillings, being the currency of legal tender in Kenya.

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**h) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. There were no restrictions on cash during the year.

## 6 Notes to the Financial Statements

### 6.1 Receipts in the Consolidated Fund

#### 6.1.1 Tax Receipts

Tax receipts relate to remittances from Kenya Revenue Authority (KRA) to the Principal Secretary National Treasury being the designated Receivers of Revenue.

	FY 2015/16 KShs	FY 2014/15 KShs
Taxes on Income, Profits and Capital Gains	564,572,172,084	508,231,963,963
Taxes on Property	35,940,314	6,132,245
Taxes on Goods and Services	429,425,876,090	375,495,867,917
Taxes on International Trade & Transactions	104,819,796,814	100,919,028,862
Other Taxes	10,301,340,006	11,406,089,912
<b>Total Tax Receipts</b>	<b>1,109,155,125,308</b>	<b>996,059,082,899</b>

#### 6.1.2 Non Tax Receipts

Non tax receipts relates to fees and charges collected by designated Receivers of Revenue as shown below:

	FY 2015/16 KShs	FY 2014/15 KShs
Administrative Fees	13,811,217,311	11,917,693,542
Property Income	21,859,662,457	15,659,451,735
Fines, Penalties and Forfeitures	1,470,152,225	1,458,971,729
Sale of Goods and Services	3,308,361,086	4,674,661,159
Other Receipts	75,848,527,015	67,811,160,358
<b>Total</b>	<b>116,297,920,094</b>	<b>101,521,938,523</b>

See note 6.3 for a breakdown of the Non Tax Receipts by Receiver of Revenue.

#### 6.1.3 Grants

Some development partners channel their grants through the National Exchequer Account while others channel their grants through the Ministries, Departments and Agencies as Appropriation in Aid. The grants channelled through the Exchequer Accounts are summarized below:

	FY 2015/16 KShs	FY 2014/15 KShs
Grants from Foreign Governments	9,926,286,132	3,191,808,605
Grants from International Organizations	4,756,650,866	3,438,898,429
<b>Total Grants</b>	<b>14,682,936,998</b>	<b>6,630,707,034</b>

See note 6.2.3 for a detailed breakdown by development partners.

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**6.1.4 Sale Proceeds from Domestic Borrowings**

The following represents borrowings received into the deposits accounts that include the Treasury Bonds and Treasury Bills.

	FY 2015/16 KShs	FY 2014/15 KShs
<b>Domestic borrowing</b>		
Treasury Bonds new issues	284,089,798,849	252,996,392,380
Treasury Bills (net)	205,792,392,113	30,564,726,012
<b>Total domestic borrowings</b>	<b>489,882,190,962</b>	<b>283,561,118,392</b>

**6.1.5 Proceeds from External Borrowings**

The following represents borrowings received into the deposits accounts that include commercial loans and borrowings from Foreign Governments and International Organisations.

	FY 2015/16 KShs	FY 2014/15 KShs
<b>External borrowing</b>		
Commercial Loans	134,932,200,817	73,805,196,714
Borrowings from Foreign Governments and International Organizations	47,115,585,202	33,764,156,460
<b>Total External borrowings</b>	<b>182,047,786,019</b>	<b>107,569,353,174</b>

## 6.2 Statement of Exchequer Receipts and Transfers

This statement summarizes the receipts and transfers through the Exchequer Account for the financial year ended 30<sup>th</sup> June 2016.

The receipts represent Government revenue collected and received by the designated Receivers of Revenue and deposited into the Exchequer Account. The transfers represent the disbursements made to National Government Ministries, Departments and Agencies and County Governments pursuant to an Appropriation Act and CARA respectively.

	Notes	FY 2015/16 KShs	FY 2014/15 KShs
<b>Opening balance</b>		<b>203,491,419</b>	<b>162,086,139</b>
<b>Receipts</b>			
Income Tax	6.2.2	1,109,082,233,905	1,001,245,431,206
Non Tax Income	6.2.2	46,101,203,494	40,804,376,558
Grants	6.2.3	14,682,936,998	10,473,510,503
Net Domestic Borrowing	6.2.4	506,244,742,690	292,680,000,000
External Borrowing	6.2.5	177,235,155,514	249,233,782,495
<b>Total Receipts</b>		<b>1,853,346,272,601</b>	<b>1,594,437,100,762</b>
<b>Transfers from the Exchequer</b>			
National Government Recurrent	6.2.6	720,283,801,227	640,352,208,883
National Government Development	6.2.6	333,170,357,470	270,240,838,230
Consolidated Fund Services	6.2.6	476,248,207,207	454,466,411,172
<b>Total National Government</b>		<b>1,529,702,365,904</b>	<b>1,365,059,458,285</b>
County Government	6.2.6	264,038,639,996	229,336,237,197
<b>Total Transfers</b>		<b>1,793,741,005,900</b>	<b>1,594,395,695,482</b>
<b>Excess of Receipts over transfers during the Year</b>		<b>59,808,758,120</b>	<b>203,491,419</b>
<b>Closing Cash Book balance</b>		<b>59,808,758,120</b>	<b>203,491,419</b>

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6.2.1 Analysis of Budget Versus Actuals

The following is an analysis of actuals compared to budget for the receipts and payments made through the National Exchequer Account:

	Original Estimates KShs	Revised Estimate KShs	Total/Actual FY 2015/16 KShs	% Realized FY 2015/16
<b>Receipts Collections:</b>				
Ordinary Revenue	1,215,294,941,956	1,141,863,174,093	1,109,082,233,905	97.7%
Net Domestic Borrowing	397,402,669,430	427,660,451,703	506,244,742,690	118%
Commercial Financing	71,800,000,000	154,332,000,000	134,932,200,817	87%
External Loans & Grants	69,109,522,760	94,122,471,282	56,985,891,695	61%
Rights Issue CBK	4,998,000,000	-	-	-
Export Credit	11,500,000,000	-	-	-
Others	41,752,234,436	45,083,175,734	46,101,203,494	102%
<b>Total Exchequer Receipts</b>	<b>1,811,857,368,582</b>	<b>1,863,061,272,812</b>	<b>1,853,346,272,601</b>	<b>99%</b>
<b>Exchequer Transfers:</b>				
National Government Recurrent	717,019,195,805	734,505,634,340	720,283,801,227	98%
National Government Development	389,080,903,609	369,659,551,524	333,170,357,470	90%
County Governments	264,219,690,000	264,219,690,000	264,038,639,996	100%
Consolidated Fund Services	441,537,579,168	494,676,396,948	476,248,207,207	96%
<b>Total Exchequer Transfers</b>	<b>1,811,857,368,582</b>	<b>1,863,061,272,812</b>	<b>1,793,741,005,900</b>	<b>96%</b>

### 6.2.2 Income Tax and Non Income Tax Receipts

The following analysis shows the types of receipts collected in the National Exchequer account:

	FY 2015/16 KShs	FY 2014/15 KShs
<b>Income Tax</b>		
Taxes on Income, Profits and Capital Gains	564,563,468,536	511,405,623,500
Taxes on Property	-	13,241,979,167
Taxes on Goods and Services	519,336,821,738	449,604,648,568
Taxes in International Trade and Transactions	25,181,943,631	26,993,179,971
<b>Total income tax</b>	<b>1,109,082,233,905</b>	<b>1,001,245,431,206</b>
<b>Non Income Tax</b>		
Other taxes	42,873,176,007	37,154,624,799
Fines, Penalties and Forfeitures	2,278,336,400	2,490,948,629
Other Receipts Not Classified Elsewhere	949,691,088	1,158,803,130
<b>Total non-income tax</b>	<b>46,101,203,495</b>	<b>40,804,376,558</b>

### 6.2.3 Grants

The direct budget support received from development partners is channelled through the National Exchequer Account and is summarized below:

	FY 2015/16 KShs	FY 2014/15 KShs
Grants from International Organizations	14,682,936,998	10,473,510,503
<b>Grand total</b>	<b>14,682,936,998</b>	<b>10,473,510,503</b>

The grants received through the National Exchequer Account is summarised below by the development partners.

Description	FY 2015/16 KShs
<b>Grants from International Organisations</b>	
African Union Mission in Somalia (AMISOM)	4,756,650,865
Danish International Development Agency (DANIDA)	2,138,131,584
International Development Association (IDA)	4,296,409,229
Government of Italy	688,960,000
The Global Fund	1,310,987,559
The United Nations Children's Fund (UNICEF)	488,394,200
Swedish International Development Cooperation Agency (SIDA)	400,000,000
Japan International Corporation (JICA)	299,000,000
Common Market for Eastern and Southern Africa (COMESA)	232,000,000
International Fund for Agricultural Development (IFAD)	39,321,590
African Development Bank (ADB)	24,851,416
United Nations Development Programme (UNDP)	8,230,555
<b>Total</b>	<b>14,682,936,998</b>

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#### 6.2.4 Transfers from Domestic Borrowings Accounts to Exchequer Account

The proceeds from sale of Treasury Bills are booked on a net basis. The proceeds from domestic borrowings are summarised below:

	FY 2015/16	FY 2014/15
	KShs	KShs
Treasury Bonds	281,411,581,649	255,680,000,000
Treasury Bills (net)	224,833,161,041	37,000,000,000
<b>Net proceeds</b>	<b>506,244,742,690</b>	<b>292,680,000,000</b>

#### 6.2.5 Transfers of Proceeds from External Borrowings to Exchequer Account

The following loans amount was received through the National Exchequer Account as summarised below:

	FY 2015/16	FY 2014/15
	KShs	KShs
Commercial Financing	134,932,200,817	215,469,626,035
Borrowings from Foreign Governments and International Organizations	42,302,954,697	33,764,156,460
<b>Total</b>	<b>177,235,155,514</b>	<b>249,233,782,495</b>

The proceeds from External Borrowings received through the National Exchequer Account is summarised below by the development partners.

Description	FY 2015/16
	KShs
<b>Commercial Financing</b>	
Government of China	60,600,000,000
Syndicated Loan	74,332,200,817
<b>Total Commercial Financing</b>	<b>134,932,200,817</b>
<b>Borrowings from International Organisations</b>	
African Export-Import Bank (AFREXIM BANK)	10,099,000,000
International Development Association (IDA)	28,829,296,958
International Fund for Agricultural Development (IFAD)	798,315,588
Agence Francaise de Developpement (AFD)	888,692,181
The United Nations Children's Fund (UNICEF)	548,390,340
Japan International Corporation (JICA)	436,358,796
Danish International Development Agency (DANIDA)	409,170,477
African Development Bank (ADB)	136,701,705
The Global Fund	97,353,858
KFW Bank - Government of Germany	59,674,794
<b>Total Borrowings from International Organisations</b>	<b>42,302,954,697</b>
<b>Total proceeds from External Borrowings</b>	<b>177,235,155,514</b>

## 6.2.6 Exchequer Transfers

The summary details of exchequer transfers per institution are shown below:

		FY 2015/16	FY 2014/15
		KShs	KShs
National Government Recurrent	Appendix 1.1	720,283,801,227	640,352,208,883
National Government Development	Appendix 1.2	333,170,357,470	270,240,838,230
National Government CFS	Appendix 1.3	476,248,207,207	454,466,411,172
County Governments	Appendix 1.4	264,038,639,996	229,336,237,197
<b>Net Exchequer Transfers</b>		<b>1,793,741,005,900</b>	<b>1,594,395,695,482</b>

See Appendix 1 for a detailed analysis of the above exchequer transfers by entity.

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6.3 Statement of Receivers of Revenue

This statement shows the consolidated receipts through the Receivers of Revenue and subsequent transfers to the Exchequer Account for the financial year ended 30<sup>th</sup> June 2016.

6.3.1 Summary Movement of Receivers of Revenue Accounts

Receivers of Revenue (RoR)	Total Opening Balances	Total Tax Receipts	Total Non Tax Receipts	Total Grants	Total Loans	Total Receipts	Transfers to the Exchequer by RoR ***	Closing Balance
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Principal Secretary to the National Treasury – Taxes **	2,995,125,079	1,109,093,448,598	6,527,013,461	4,756,650,866	-	1,120,377,112,925	(1,119,801,353,708)	3,570,884,296
Principal Secretary to the National Treasury – Resource Mobilisation Department	94,104	-	-	-	9,295,999,999	9,295,999,999	(9,295,999,999)	94,104
Principal Secretary to the National Treasury – Debt	-	-	-	-	641,176,943,507	641,176,943,507	(641,176,943,507)	-
Investment Secretary - National Treasury	107,036	-	24,249,874,407	-	-	24,249,874,407	(24,249,874,407)	107,036
Principal Secretary to the National Treasury – Pensions	-	-	459,421,435	-	-	459,421,435	(459,421,435)	-
Principal Secretary of Land, Housing and Urban Development	-	61,676,710	1,898,803,765	-	-	1,960,480,475	(1,960,480,475)	-
Registrar of High Court	168,402,339	-	2,308,154,973	-	-	2,308,154,973	(2,258,787,140)	217,770,172
Principal Secretary - State Department of Interior	117,695,618	-	10,177,982,945	-	-	10,177,982,945	(10,295,678,563)	-
Principal Secretary - State Department of Coordination of National Government	-	-	154,591,272	-	-	154,591,272	(154,591,272)	-
State Law Office	24,179,274	-	469,814,685	-	-	469,814,685	(329,671,837)	164,322,122
Principal Secretary - Ministry of Information, Communication and Technology	1,388,586	-	-	-	-	-	(1,388,586)	-
Principal Secretary - Ministry of EAC, Commerce and Tourism	-	-	36,032,717	-	-	36,032,717	(36,032,717)	-
Principal Secretary - State Department of Fisheries	4,473,244	-	319,598,779	-	-	319,598,779	(322,590,023)	1,482,000
Direct Debits to the Exchequer*	-	-	70,217,972	-	-	70,217,972	(70,217,972)	-
<b>Total FY 2015/16</b>	<b>3,311,465,280</b>	<b>1,109,155,125,308</b>	<b>46,671,506,411</b>	<b>4,756,650,866</b>	<b>650,472,943,506</b>	<b>1,811,056,226,091</b>	<b>(1,810,413,031,641)</b>	<b>3,954,659,730</b>

\* Direct Debits are amounts transferred directly to the Exchequer account by voted entities and represent unspent balances as well as commission received on remitting payroll check off deductions to SACCOs and Insurance Companies.

\*\* Refer to Note 6.3.3 for the reconciliation of collection of revenue by KRA and The National Treasury Receiver of Revenue tax receipt.

\*\*\* The Kshs 1,810,413,031,641 transferred to Exchequer includes Kshs 641,176,943,507 relating to domestic borrowing and Kshs 1,169,236,088,134 from the other RoR. See note 4.

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**6.4 Domestic Borrowing Accounts**

National Treasury operates a number of deposit accounts for revenue collection, borrowing and other specific purposes. These include the trading accounts for treasury bills (net) and treasury bonds, as well as the overdraft account. This statement consolidates the domestic borrowing accounts, showing the receipts and transfers through the domestic borrowing accounts for the financial year ended 30<sup>th</sup> June 2016.

Items	Treasury Bond Account KShs	Treasury Bills (Net) Account KShs	Overdraft account KShs	Totals FY 2015/16 KShs	Totals FY 2014/15 KShs
Opening balance	(2,678,217,200)	-	(36,494,183,368)	(39,172,400,568)	(37,232,554,372)
<b>Net domestic borrowing</b>					
New Issues of T Bonds	284,089,798,849	-	-	284,089,798,849	252,996,392,380
Net Borrowing for T-bills (net)	-	205,792,392,113	-	205,792,392,113	30,564,726,012
<b>Net Borrowing</b>	<b>284,089,798,849</b>	<b>205,792,392,113</b>	<b>-</b>	<b>489,882,190,962</b>	<b>283,561,118,392</b>
<b>Transfers</b>					
Transfer from CFS R50 to T-Bills a/c and Overdraft a/c	-	80,267,572,342	-	80,267,572,342	7,713,441,364
Net transfer between T-Bills a/c and Overdraft a/c	-	(33,791,542,308)	42,510,331,360	8,718,789,052	(534,405,952)
Net transfer between T-Bonds Interest a/c and Overdraft a/c	-	-	(50,219,817,024)	(50,219,817,024)	(534,405,952)
<b>Net inter-account transfers</b>	<b>-</b>	<b>46,476,030,034</b>	<b>(7,709,485,664)</b>	<b>38,766,544,370</b>	<b>7,179,035,412</b>
<b>Transfers to Exchequer</b>					
Transfer from T-Bond to Exchequer a/c	(281,411,581,649)	-	-	(281,411,581,649)	(255,680,000,000)
Transfer from T-Bills to Exchequer a/c	-	(224,833,161,041)	-	(224,833,161,041)	(37,000,000,000)
<b>Total transfers to Exchequer</b>	<b>(281,411,581,649)</b>	<b>(224,833,161,041)</b>	<b>-</b>	<b>(506,244,742,690)</b>	<b>(292,680,000,000)</b>
<b>Closing balances</b>	<b>-</b>	<b>27,435,261,106</b>	<b>(44,203,669,032)</b>	<b>(16,768,407,926)</b>	<b>(39,172,400,568)</b>
<b>Represented by: Bank balances</b>	<b>-</b>	<b>27,435,261,106</b>	<b>(44,203,669,032)</b>	<b>(16,768,407,926)</b>	<b>(39,172,400,568)</b>

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## 6.5 Statement of Special Funds

Special Funds are entities authorised by legislation other than an Appropriation Act to receive and pay out money. These funds include the Petroleum Development Levy (consolidated within the National Treasury receiver of revenue financial statements), Railway Development Fund, and the Road Maintenance Fund.

This statement summarizes the receipts and transfers through the two Special Funds for the financial year ended 30<sup>th</sup> June 2016.

Receiver of Revenue (RoR)	SF-Railway	SF-Road	FY 2015/16	FY 2014/15
	Development	Maintenance		
	Levy Fund	Fund		
	KShs	KShs	KShs	KShs
Total Opening Balances	12,315,562,534	5,394,889,000	17,710,451,534	15,974,569,696
Total Receipts	17,060,929,683	51,170,784,000	68,231,713,683	47,061,920,683
Transfers to public entities*	14,353,521,932	40,544,182,000	54,897,703,932	45,326,038,845
Surplus	15,022,970,285	16,021,491,000	31,044,461,285	17,710,451,534
<b>Represented by:</b>				
<b>Bank Balances</b>	<b>15,022,970,285</b>	<b>16,021,491,000</b>	<b>31,044,461,285</b>	<b>17,710,451,534</b>

\*The table below summarized the transfers made from the Special Funds to the respective public entities:

	FY 2015/16	FY 2014/15
	KShs	KShs
<b>Railway Development Levy Operations Account</b>	14,353,521,932	19,252,240,845
<b>Road Maintenance Fund</b>		
Kenya Roads Board	649,272,000	788,869,000
Kenya National Highways Authority	11,940,280,000	10,571,035,000
Kenya Rural Roads Authority	9,188,761,000	8,293,444,000
Kenya Urban Roads Authority	4,307,232,000	3,904,803,000
Kenya Wildlife Service	287,149,000	227,920,000
Ministry of Infrastructure	2,871,488,000	2,287,727,000
County Governments	3,300,000,000	-
Road Annuity Programme	8,000,000,000	-
<b>Total</b>	<b>40,544,182,000</b>	<b>26,073,798,000</b>
<b>Grand Total</b>	<b>54,897,703,932</b>	<b>45,326,038,845</b>

## 6.6 Statement of Special Projects Deposit Accounts

### 6.6.1 Flow of Donor Funds/Disbursements

The development partners disburse grants or loan proceeds to the government, using a Special Project Deposit accounts to finance eligible expenditures as they are incurred. These accounts are maintained either at CBK or commercial banks and are managed by the National Treasury through Central Bank of Kenya. Upon request by the National Treasury, the funds are disbursed through the Exchequer account and then remitted to the beneficiary Project through the respective voted Ministry or Department.

At the request of the National Treasury, disbursements may be made from the Special Deposit Account directly to the the project or to the suppliers for payment of goods or services.

### 6.6.2 Summary of movement of funds during FY 2015/2016

The accounts had an opening balance of Kshs 30.8 Billion, received Kshs 47.75 Billion from the development partners, disbursed a totals of Kshs 56.6 Billion and ended with a closing balance of Kshs 21.9 Billion.

The summary movement of funds through these accounts are shown below while the detailed movement indicating the project number is provided under Appendix 2:

	FY 2015/16 KShs
Opening balance	30,817,545,170
Receipts from development partners	47,745,871,335
Disbursements to projects through the Exchequer Accounts*	(42,933,240,960)
Payments to supplier or direct transfer to projects	(13,862,348,395)
Exchange gain	156,050,920
Closing balance represented by bank balances	<b>21,923,878,070</b>

\* Disbursement made to projects through the Exchequer is made up of the following:

	Notes	FY 2015/16 KShs
Grants from Foreign governments	6.1.3	9,926,286,133
Borrowing from Foreign Governments	6.1.5	33,006,954,827
<b>Total disbursements made through the Exchequer</b>		<b>42,933,240,960</b>

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Appendix 1: Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June, 2016

The following tables show the details of the transfers to the respective voted entities for the Financial Year ended 30<sup>th</sup> June 2016.

2.1 National Government Recurrent Budget FY 2015/2016

Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers FY 2015/2016 Kshs	% Realized 2015/16
1011	The Presidency	5,941,525,810.00	7,846,370,049.00	7,749,100,000.00	98.8%
1021	State Department for Interior	87,662,133,802.00	93,853,058,857.00	92,848,600,000.00	98.9%
1022	State Department for Coordination of National Government	16,967,134,466.00	17,583,464,206.00	17,583,389,116.60	100.0%
1031	State Department for Planning	19,600,767,000.00	19,250,593,736.00	18,152,300,000.00	94.3%
1032	State Department for Devolution	2,298,785,390.00	2,769,492,301.00	2,648,300,000.00	95.6%
1041	Ministry of Defence	92,329,042,100.00	92,270,215,450.00	92,181,700,000.00	99.9%
1051	Ministry of Foreign Affairs	12,067,065,466.00	14,423,795,003.00	14,075,000,000.00	97.6%
1061	State Department for Education	56,923,926,360.00	56,612,804,875.00	56,127,980,000.00	99.1%
1062	State Department for Science & Technology	42,669,829,183.00	43,694,441,557.00	42,898,900,000.00	98.2%
1071	The National Treasury	43,216,461,912.00	40,667,213,863.00	38,942,735,000.00	95.8%
1081	Ministry of Health	24,541,636,512.00	25,216,635,750.00	25,147,800,000.00	99.7%
1091	State Department of Infrastructure	1,738,426,310.00	1,582,638,570.00	1,358,220,000.00	85.8%
1092	State Department of Transport	1,421,462,190.00	1,406,140,590.00	1,388,780,000.00	98.8%
1101	State Department for Environment & Natural Resources	6,565,747,374.00	6,225,943,027.00	6,223,000,000.00	100.0%
1102	State Department for Water & Regional Authorities	2,122,203,542.00	2,067,727,033.00	2,053,100,000.00	99.3%
1111	Ministry of Lands Housing and Urban Development	3,926,131,392.00	3,767,431,392.00	3,765,000,000.00	99.9%
1121	Ministry of Information, communication and Technology	2,949,532,300.00	2,819,400,303.00	2,661,100,000.00	94.4%
1131	Ministry of Sports Culture and Arts	2,936,339,278.00	4,438,454,107.00	4,384,800,000.00	98.8%
1141	Ministry of labour , Social Security and services	9,158,881,990.00	9,018,432,345.00	8,624,440,000.00	95.6%

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers FY 2015/2016 Kshs	% Realized 2015/16
1151	Ministry of Energy and Petroleum	1,793,068,130.00	1,834,126,466.00	1,834,000,000.00	100.0%
1161	State Department for Agriculture	7,885,636,906.00	6,266,008,403.00	6,089,500,000.00	97.2%
1162	State Department for Livestock	1,923,855,128.00	2,040,655,128.00	1,997,600,000.00	97.9%
1163	State Department for Fisheries	1,368,536,694.00	1,330,837,823.00	1,330,700,000.00	100.0%
1171	Ministry of Industrialization and Enterprise Development	2,544,513,330.00	2,946,549,455.00	2,933,250,000.00	99.5%
1181	State Department for Commerce & Tourism	2,838,537,766.00	2,736,292,411.00	2,655,000,000.00	97.0%
1182	State Department for East African Affairs	1,664,097,404.00	1,619,799,592.00	1,614,400,000.00	99.7%
1191	Ministry of Mining	714,072,090.00	723,070,000.00	628,600,000.00	86.9%
1251	Office of The Attorney General and Department of Justice	3,711,026,884.00	3,461,165,714.00	3,223,300,000.00	93.1%
1261	The Judiciary	12,623,930,000.00	11,684,030,000.00	10,996,630,000.00	94.1%
1271	Ethics & Anti-Corruption Commission	2,311,920,000.00	2,957,220,000.00	2,561,800,000.00	86.6%
1281	National Intelligence Service	20,142,000,000.00	21,492,000,000.00	21,484,100,000.00	100.0%
1291	Directorate of Public Prosecution	1,964,004,002.00	2,384,404,002.00	1,991,600,000.00	83.5%
1301	Commission For The Implementation of the constitution	312,040,000.00	312,040,000.00	312,000,000.00	100.0%
1311	Registrar of Political Parties	505,781,810.00	533,482,521.00	519,300,000.00	97.3%
1321	Witness Protection Agency	364,705,000.00	369,705,000.00	369,700,000.00	100.0%
2011	Kenya national Human Rights & Equality Comm.	459,100,000.00	459,100,000.00	441,700,000.00	96.2%
2021	National Land Commission	1,101,365,410.00	1,240,125,410.00	1,182,100,000.00	95.3%
2031	Independent Electoral & Boundaries Comm.	4,187,919,790.00	4,878,706,360.00	4,289,200,000.00	87.9%
2041	Parliamentary Service Commission	8,900,416,731.00	9,328,416,731.00	9,098,000,000.00	97.5%
2042	National Assembly	15,156,583,269.00	15,460,583,269.00	12,876,900,000.00	83.3%
2051	Judicial Service Commission	473,200,002.00	473,200,002.00	405,000,000.00	85.6%
2061	The commission on Revenue Allocation	344,342,400.00	324,537,110.00	324,537,110.00	100.0%
2071	Public Service Commission	1,118,400,000.00	1,080,888,443.00	1,075,800,000.00	99.5%
2081	Salaries & Remuneration Commission	722,732,086.00	970,213,417.00	970,000,000.00	100.0%

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers FY-2015/2016 Kshs	% Realized 2015/16
2091	Teachers Service Commission	180,991,612,264.00	186,298,500,000.00	184,675,540,000.00	99.1%
2101	National Police Service Commission	437,500,000.00	475,548,410.00	459,500,000.00	96.6%
2111	Auditor General	3,626,090,000.00	3,594,625,225.00	3,519,900,000.00	97.9%
2121	Controller Of Budget	580,830,272.00	529,094,176.00	496,000,000.00	93.7%
2131	The commission on Administrative Justice	480,710,920.00	480,710,920.00	443,900,000.00	92.3%
2141	National Gender & Equality Commission	314,151,440.00	309,851,440.00	309,000,000.00	99.7%
2151	Independent Police Oversight Authority	419,483,700.00	395,893,898.00	361,000,000.00	91.2%
	<b>Total</b>	<b>717,019,195,805.00</b>	<b>734,505,634,340.00</b>	<b>720,283,801,226.60</b>	<b>98.1%</b>

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2.2 National Government Development Budget

Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers FY 2015/2016 Kshs	% Realized 2015/16
1011	The Presidency	1,846,129,798.00	1,040,129,798.00	542,800,000.00	52.2%
1021	State Department for Interior	14,200,122,356.00	15,396,122,356.00	14,377,000,000.00	93.4%
1022	State Department for Coordination of National Government	1,011,000,000.00	611,000,000.00	607,310,883.40	99.4%
1031	State Department for Planning	60,218,095,064.00	52,565,085,436.00	51,763,861,565.00	98.5%
1032	State Department for Devolution	5,322,417,760.00	5,629,067,259.00	4,763,131,312.00	84.6%
1041	Ministry of Defence	-	22,949,620.00	-	0.0%
1051	Ministry of Foreign Affairs	1,349,150,000.00	1,151,150,000.00	1,036,200,000.00	90.0%
1061	State Department for Education	21,356,204,460.00	7,351,206,957.00	4,003,157,910.00	54.5%
1062	State Department for Science & Technology	11,086,318,227.00	8,908,559,192.00	8,118,200,000.00	91.1%
1071	The National Treasury	33,568,291,200.00	45,836,475,797.00	43,453,428,915.00	94.8%
1081	Ministry of Health	19,648,428,814.00	21,525,516,777.00	17,019,501,618.40	79.1%
1091	State Department of Infrastructure	62,266,034,686.00	57,814,629,334.00	55,200,139,357.00	95.5%
1092	State Department of Transport	5,337,970,456.00	6,854,774,456.00	6,284,999,523.00	91.7%
1101	State Department for Environment & Natural Resources	5,191,308,490.00	4,691,919,691.00	3,311,430,770.00	70.6%
1102	State Department for Water & Regional Authorities	18,858,613,500.00	16,768,810,858.00	14,554,335,406.00	86.8%
1111	Ministry of Lands Housing and Urban Development	23,608,119,030.00	22,170,049,190.00	18,946,309,870.00	85.5%
1121	Ministry of Information, communication and Technology	5,143,097,566.00	11,594,097,566.00	11,548,716,426.00	99.6%
1131	Ministry of Sports Culture and Arts	3,550,400,000.00	2,169,500,000.00	2,166,400,000.00	99.9%
1141	Ministry of labour, Social Security and Services	15,578,313,290.00	15,276,313,290.00	11,152,027,940.00	73.0%
1151	Ministry of Energy and Petroleum	28,970,161,900.00	35,604,570,454.00	33,318,766,855.10	93.6%
1161	State Department for Agriculture	20,412,053,968.00	15,004,559,671.00	13,278,796,491.00	88.5%
1162	State Department for Livestock	3,801,694,598.00	3,242,266,598.00	2,849,073,423.00	87.9%

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers FY 2015/2016 Kshs	% Realized 2015/16
1163	State Department for Fisheries	2,139,232,762.00	2,332,625,853.00	1,808,199,900.00	77.5%
1171	Ministry of Industrialization and Enterprise Development	5,938,862,658.00	5,128,862,658.00	4,808,109,940.00	93.7%
1181	State Department for Commerce & Tourism	7,789,898,400.00	4,380,898,400.00	3,860,900,000.00	88.1%
1182	State Department of East African Affairs	50,000,000.00	-	-	0.0%
1191	Ministry of Mining	1,474,000,000.00	568,000,000.00	324,000,000.00	57.0%
1251	Office of The Attorney General and Department of Justice	241,000,000.00	144,000,000.00	102,600,000.00	71.3%
1261	The Judiciary	4,063,770,000.00	3,114,978,000.00	1,778,699,365.00	57.1%
1271	Ethics & Anti-Corruption Commission	300,000,000.00	-	-	0.0%
1291	Directorate of Public Prosecution	254,000,000.00	73,000,000.00	22,160,000.00	30.4%
2021	National Land Commission	439,200,000.00	289,200,000.00	288,500,000.00	99.8%
2031	Independent Electoral & Boundaries Comm.	98,000,000.00	27,000,000.00	26,500,000.00	98.1%
2041	Parliamentary Service Commission	3,200,000,000.00	2,100,000,000.00	1,698,100,000.00	80.9%
2071	Public Service Commission	166,831,450.00	51,831,450.00	49,000,000.00	94.5%
2091	Teachers Service Commission	200,000,000.00	67,000,000.00	-	0.0%
2111	Auditor General	402,183,176.00	135,183,176.00	108,000,000.00	79.9%
2141	National Gender & Equality Commission	-	18,217,687.00	-	0.0%
	<b>Total</b>	<b>389,080,903,609.00</b>	<b>369,659,551,524.00</b>	<b>333,170,357,469.90</b>	<b>90.1%</b>

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2.3 National Government Consolidated Fund Services Budget

Vote	Vote Name	Original Estimates Kshs	Revised Estimates Kshs	Actual Transfers FY 2015/2016 Kshs	% Realized FY 2015/16
R50	Public Debt	437,459,368,571.00	437,459,368,571.00	421,849,938,287.00	96.4%
R51	Pension & Gratuities	51,691,127,200.00	51,691,127,200.00	50,860,000,000.00	98.4%
R52	Salaries, Allowances and Miscellaneous Services	5,523,657,719.00	5,523,657,719.00	3,536,425,460.00	64.0%
R53	Subscription to international organ.	2,243,458.00	2,243,458.00	1,843,460.00	82.2%
	<b>Total</b>	<b>494,676,396,948.00</b>	<b>494,676,396,948.00</b>	<b>476,248,207,207.00</b>	<b>96.3%</b>

2.4 Transfers to County Governments

Vote	County Governments	Original Estimates Kshs	Revised Estimates Kshs	Actual Transfers FY 2015/2016 Kshs	% Realized FY 2015/16
4460	Baringo County	4,466,546,026.00	4,466,546,026.00	4,453,561,026.00	99.7%
4760	Bomet County	4,721,843,298.00	4,721,843,298.00	4,724,513,298.00	100.1%
4910	Bungoma County	7,123,863,962.00	7,123,863,962.00	7,116,488,962.00	99.9%
4960	Busia County	6,019,850,944.00	6,019,850,944.00	6,019,850,944.00	100.0%
4360	Elgeyo/Marakwet County	3,291,240,729.00	3,291,240,729.00	3,291,240,729.00	100.0%
3660	Embu County	4,044,572,697.00	4,044,572,697.00	4,037,697,697.00	99.8%
3310	Garissa County	6,149,677,408.00	6,149,677,408.00	6,140,707,408.00	99.9%
5110	Homa Bay County	5,659,730,034.00	5,659,730,034.00	5,659,730,034.00	100.0%
3510	Istio County	3,064,535,534.00	3,064,535,534.00	3,064,535,534.00	100.0%
4660	Kajiado County	4,430,515,800.00	4,430,515,800.00	4,430,515,800.00	100.0%
4810	Kakamega County	9,274,632,376.00	9,274,632,376.00	9,262,882,376.00	99.9%
4710	Kericho County	4,527,664,038.00	4,527,664,038.00	4,524,994,038.00	99.9%
4060	Kiambu County	7,812,785,789.00	7,812,785,789.00	7,812,785,789.00	100.0%
3110	Kilifi County	7,456,746,645.00	7,456,746,645.00	7,456,746,645.00	100.0%
3960	Kirinyanga County	3,550,987,626.00	3,550,987,626.00	3,550,987,626.00	100.0%
5210	Kisii County	7,455,194,085.00	7,455,194,085.00	7,455,194,085.00	100.0%

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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Vote	County Governments	Original Estimates Kshs	Revised Estimates Kshs	Actual Transfers FY 2015/2016 Kshs	% Realized FY 2015/16
5060	Kisumu County	6,036,462,140.00	6,036,462,140.00	6,036,462,140.00	100.0%
3710	Kitui County	7,304,263,063.00	7,304,263,063.00	7,304,263,063.00	100.0%
3060	Kwale County	5,139,317,562.00	5,139,317,562.00	5,139,317,562.00	100.0%
4510	Laikipia County	3,461,078,893.00	3,461,078,893.00	3,461,078,893.00	100.0%
3210	Lamu County	2,059,523,746.00	2,059,523,746.00	2,059,523,746.00	100.0%
3760	Machakos County	7,099,679,753.00	7,099,679,753.00	7,072,979,753.00	99.6%
3810	Makueni County	5,993,801,381.00	5,993,801,381.00	5,981,736,381.00	99.8%
3410	Mandera County	8,970,323,809.00	8,970,323,809.00	8,970,323,809.00	100.0%
3460	Marsabit County	5,204,811,933.00	5,204,811,933.00	5,197,136,933.00	99.9%
3560	Meru County	6,758,511,070.00	6,758,511,070.00	6,737,921,070.00	99.7%
5160	Migori County	5,857,292,127.00	5,857,292,127.00	5,847,072,127.00	99.8%
3010	Mombasa County	5,607,104,835.00	5,607,104,835.00	5,600,804,835.00	99.9%
4010	Muranga County	5,380,807,309.00	5,380,807,309.00	5,380,807,309.00	100.0%
5310	Nairobi County	13,024,408,958.00	13,024,408,958.00	12,996,608,958.00	99.8%
4560	Nakuru County	8,518,784,086.00	8,518,784,086.00	8,518,784,086.00	100.0%
4410	Nandi County	4,773,415,868.00	4,773,415,868.00	4,773,415,868.00	100.0%
4610	Narok County	5,305,791,138.00	5,305,791,138.00	5,305,791,138.00	100.0%
5260	Nyamira County	4,178,458,019.00	4,178,458,019.00	4,178,458,019.00	100.0%
3860	Nyandarua County	4,325,930,831.00	4,325,930,831.00	4,325,930,831.00	100.0%
3910	Nyeri County	4,840,770,218.00	4,840,770,218.00	4,840,770,218.00	100.0%
4210	Samburu County	3,563,271,938.00	3,563,271,938.00	3,563,271,938.00	100.0%
5010	Siaya County	5,022,828,722.00	5,022,828,722.00	5,022,828,722.00	100.0%
3260	Taita County	3,324,378,191.00	3,324,378,191.00	3,324,378,191.00	100.0%
3160	Tana River County	3,993,859,971.00	3,993,859,971.00	3,993,859,971.00	100.0%
3610	Tharaka Nithi County	3,149,896,667.00	3,149,896,667.00	3,149,896,667.00	100.0%
4260	Tranzoia County	5,110,942,701.00	5,110,942,701.00	5,105,277,701.00	99.9%
4110	Turkana County	10,491,103,426.00	10,491,103,426.00	10,485,068,426.00	99.9%
4310	Uasin Gishu County	5,208,199,968.00	5,208,199,968.00	5,208,199,968.00	100.0%
4860	Vihiga County	3,885,581,960.00	3,885,581,960.00	3,885,581,960.00	100.0%

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Vote	County Governments	Original Estimates Kshs	Revised Estimates Kshs	Actual Transfers FY 2015/2016 Kshs	% Realized FY 2015/16
3360	Wajir County	7,252,830,318.00	7,252,830,318.00	7,242,785,318.00	99.9%
4160	West Pokot County	4,325,872,404.00	4,325,872,404.00	4,325,872,404.00	100.0%
	<b>Total</b>	<b>264,219,689,996.00</b>	<b>264,219,689,996.00</b>	<b>264,038,639,996.00</b>	<b>99.9%</b>

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Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

No	Project Name	Opening Balance	Receipts	Transfer to Exchequer	Transfer to Projects	Exchange Difference	Closing Balance
		KShs	KShs	KShs	KShs	KShs	KShs
1	Kenya Petroleum Technical Assistance Project Da-B- Moep	157,695,435	147,777,863	307,805,563	0	2,433,893	101,628
2	Transfer Orphans & Vulnerable Child	92,199	1,846,653,535	992,359,840	555,220,419	(7,734,066)	291,431,409
3	Upper Tana Catchment Natural Resources Management Project	20,239	520,274,901	518,854,774	0	(1,420,048)	20,318
4	Kenya Electricity Modernization Project D- Moep	0	51,005,565	45,000,000	0	(665,028)	5,340,537
5	Olkaria - Lessos- Ksm Transmission Line Const Project	436,661,571	0	436,358,796	0	0	302,775
6	Hiv Round 7 Grant No Ken-708-G09-H	10,787,818,996	1,920,156,926	1,034,834,559	8,243,630,625	60,823,310	3,490,334,048
7	Judicial Programme Improvement Project	3,897,624	1,145,709,290	1,142,758,888	0	(3,890,496)	2,957,530
8	Upper Tana Catchment Natural Resources Management Project	630,692	75,643,070	77,579,418	0	1,940,543	634,887
9	Western Kenya Community Driving Development Project	830,050,157	295,074,800	867,450,000	0	10,086,495	267,761,452
10	Kimira Oluch Smallholder Farm Improvement Project	542	14,227,816	14,236,710	0	8,894	542
11	Kenya Petroleum Technical Assistance Project	506	76,509,113	76,189,960	0	(319,658)	1
12	Infrastructure Finance & Public Private Partnership Project	1,697	8,165,031	8,000,000	0	2,304	169,032
13	Drought Resilience And Sust. Lvhdvs Prog. In H. Of Africa	36,985,115	83,675,183	121,686,870	0	1,026,574	2
14	Small Towns And Rural Nostro	10,891	0	10,998	0	107	0
15	Community Empowerment And Istitution Support	92,588,691	0	96,526,611	0	3,937,920	0

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance	Receipts	Transfer to Exchequer	Transfer to Projects	Exchange Difference	Closing Balance
		KShs	KShs	KShs	KShs	KShs	KShs
16	Kenya Primary Education Development Project-Da-A	0	540,682,963	540,815,940	0	231,269	98,292
17	Kenya Primary Education Development Project-Da-B	0	70,388,139	69,686,970	0	(701,169)	0
18	Unicef Programme-Ministry Of Gender Sports Culture (Min Youth)	39,091,972	18,244,900	7,568,100	0	0	49,768,772
19	Japanese Non Project Grant Aid Program 2007	166,281,110	0	125,797,954	0	0	40,483,156
20	Japanese Non-Project Grant Aid 2006	147,511,250	0	147,511,249	0	0	1
21	Japanese Non-Project Grant Aid 2005	25,490,798	0	25,490,797	0	0	1
22	Japanese Non-Project Grant Aid-2004	200,000	0	200,000	0	0	0
23	Kenya Symbiocity Programme	0	111,127,458	111,127,457	0	0	1
24	Kenya Transport Sector Support Project- Ida Nutrip	2,633,030	57,137,214	17,606,522	0	(242,800)	41,920,922
25	Smallholder Dairy Comm. Loan No 678	31,269,753	391,480,625	422,750,377	0	0	1
26	Smallholder Dairy Commercialization Programme Ifad Grant 815-Ke	584,270	8,170,400	8,170,400	0	0	584,270
27	Agriculture Sector Dev. Support Programme	116,734,815	888,404,409	800,000,000	0	0	205,139,224
28	Unicef Programme-Ministry Of Education	130,398	28,925,580	29,055,000	0	0	978
29	Health Sector Support Phase Iiii-Sub Component 2.1 Emms Basket	50,768,400	1,496,391,725	1,496,394,915	0	0	50,765,210
30	Natural Resources Management Programme	90,437,560	528,920,447	528,920,447	0	0	90,437,560
31	Unicef Monitoring & Evaluation Unit	3,919,300	6,295,380	7,801,600	0	0	2,413,080
32	Mainstreaming Sustainable Land Management In Agri Pastoral Production Activities	0	8,230,553	8,230,553	0	0	0

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance		Receipts		Transfer to Exchequer		Transfer to Projects		Exchange Difference		Closing Balance	
		KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs
33	Italian Debt For Development Swap	321,592,129		498,696,472		688,960,000		0		0		131,328,601	
34	Regional Intergration Implementation Programme	680,840,691		0		232,000,000		0		0		448,840,691	
35	Kenya Transparency Communication Infrastructure Project	1,043,619,708		2,190,363,603		2,692,465,540		0		(12,676,198)		528,841,573	
36	Kenya Electricity Expansion Project B:Kengen	9,715		305,642,668		302,596,000		0		(3,044,628)		11,755	
37	Health Sector Support Project. B	85,396,853		811,933,973		838,300,000		0		(8,086,537)		50,944,289	
38	Transport Sector Support Programme( Kenha)	133,845,510		157,450,087		290,103,500		0		431,149		1,623,246	
39	Kenya Cereal Enhancement Programmen	0		106,441,083		119,718,466		0		13,284,882		7,499	
40	East Africa Regional Transport, Trade And Development Facilitation Project -Icta	0		77,359,250		76,595,883		0		(763,027)		340	
41	Thwake Multipurpose Water Dev. Programme	0		29,072,197		28,671,454		0		(400,742)		1	
42	Eastern Electricity Highway Project-5148 Ke	2,024		27,045,153		26,778,250		0		(256,121)		12,806	
43	Kenya Electricity Modernization Project Da-B- Kplc ' 5587 Ke	0		124,456,741		123,270,895		0		(1,178,753)		7,093	
44	Kenya Water Security And Climate Resilience Project 5268 Ke	174,549,945		1,357,885,467		465,770,334		982,503,016		4,973,071		89,135,133	
45	Lake Victo North Serv Board	131,162,780		745,601,129		535,816,014		0		(5,675,557)		335,272,338	
46	Nairobi Rivers Basin Rehabilitation Project	30,381,455		0		29,929,758		0		58,910		510,607	
47	Roads 2000 Phase II	1,080,546		961,471,367		982,000,967		0		19,450,559		1,505	
48	Kenya Electric Expansion Project D: Kplc (2)	60,219		259,919,416		262,676,432		0		2,752,147		55,350	
49	Ea Centre Of Excellence For Skill & Tertiary Education	0		53,105,773		30,061,500		0		(86,293)		22,957,980	

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance	Receipts	Transfers to Exchequer	Transfers to Projects	Exchange Difference	Closing Balance
		KShs	KShs	KShs	KShs	KShs	KShs
50	Public Finance Management Reform Programme	22,087	454,825,137	444,069,239	0	2,433,174	13,211,159
51	Nutrip-E (Ktrc)	10,172,042	48,512,083	10,257,837	0	(236,539)	48,189,749
52	Judiciary Performance Improvement Project	80,417,829	61,581,493	90,000,000	0	(380,675)	51,618,647
53	Malaria Round 10	3,453,257,102	245,659,554	340,240,241	2,977,756,548	25,703,865	406,623,732
54	Tb Round 6 Grant No Ken-607-G08-T	370,072,932	775,787,674	284,906,773	193,504,403	(1,208,182)	666,241,248
55	Kenya Agricultural Produ. & Sustainable Management Project Moa/Ke A	77,696,638	443,772,090	516,941,629	0	17,600	4,544,699
56	Kenya Agricultural Produ. & Agribusiness Project	2	7,464,120	7,551,463	0	87,343	2
57	Regional Past Lvhd Resi Prj-5388-Ke	0	284,543,527	286,266,621	0	1,756,694	33,600
58	Kenya Adaptation To Climate Change In Arid And Semi Arid Lands	766,061	422,817,998	263,525,854	0	(2,549,940)	157,508,265
59	Kenya Coastal Dev Project Grant	19,258,806	186,595,328	60,668,588	0	(468,233)	144,717,313
60	Kenya Minamata Conven. In. Tf 018811	0	17,684,148	14,000,000	0	270,451	3,954,599
61	Proposed Regional Pastoral Livelihood Resilience Project	508,757	0	525,770	0	17,013	0
62	Eastern Africa Agricultural	300,954	89,392,200	91,948,828	0	2,256,551	877
63	Kenya Coastal Dev Project	580,310,552	786,318,989	688,647,309	0	7,932,140	685,914,372
64	P Coast Water Service Board - Part 2	344,617,491	2,317,770,348	998,978,214	0	11,330,100	1,674,739,725
65	Athi Water Service Board- Part 1	447,982,705	614,210,840	974,142,020	0	(3,118,650)	84,932,875
66	Transport Sector Support (Mor)	324	128,176,412	127,195,855	0	(973,305)	7,576
67	Small Holder Horticultural Marketing Programme Shomap	89,538	46,746,707	48,305,841	0	1,506,886	37,290
68	Lake Victorial Environment Project Phase II Cr. No 4532	3,254,079	296,095,020	295,568,000	0	(276,359)	3,504,740

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
69	Adf Kisumu Urban Project	244,771,420	0	245,203,165	0	438,325	6,580
70	Infrastructure Finance & Public Private Partnership Project	138,142,288	494,254,280	509,850,000	0	60,651	122,607,219
71	Northern Corridor Transport Improvement	77,196,741	15,229,257	15,000,000	0	79,357	77,505,355
72	Kenya E.A. Public Health Lab Networking Project	293,147,721	192,656,838	484,719,195	0	(1,083,020)	2,344
73	Improvement Of Rural Roads & Mkt Inf-Kerra	0	62,049,938	59,674,794	0	(2,375,144)	0
74	The African Capacity Building	12,479,364	6,479,484	18,871,850	0	98,743	185,741
75	Community Emp And Inst Supp Loan No	25,042,445	1,020	24,851,416	0	(192,049)	0
76	Financial Sector Support Project-5627 Ke	0	210,520,565	158,250,000	0	4,840,022	57,110,587
77	Health Sector Support Project A	291,542,860	1,020,161,798	534,571,589	0	(6,355,551)	770,777,518
78	Kenya Electric Expansion Project A: Moe	71,282,998	175,519,017	106,827,980	0	(246,713)	139,727,322
79	Kenya Municipal Project	1,295,431,493	1,792,492,886	2,963,962,263	0	50,233,335	174,195,451
80	Nairobi Sanitation Oba Project Tf014251	0	51,005,565	50,462,890	0	(443,876)	98,799
81	Transport Sector Support (Kaa)	1,277,640	4,763,174	0	0	(30,230)	6,010,584
82	Nutrip-A (Kenha) Mirror	303,586,988	19,717,300	0	0	275,753	323,580,041
83	Kenya Slum Upgrading Project	2,266,295,003	1,678,098,958	2,201,143,091	0	(2,884,369)	1,740,366,501
84	Transport Sec Supp ( Kenha)	85	33,295,744	33,565,920	0	366,961	96,870
85	Kenya Electricity Modernization Project Da -A- Kplc	0	124,456,741	123,460,320	0	(898,129)	98,292
86	Northern Corridor Transport Improvement (Kenha)	1,164,608	3,128,140	0	0	(19,416)	4,273,332
87	Nairobi Metropolitan Services Improvement Project.-5102 Ke	96,323,383	1,650,561,513	1,118,840,000	0	(6,752,992)	621,291,904

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No.	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
88	Kenya Electricity Expansion Project : Rea	26,573	436,203,616	210,661,507	225,537,483	(8,923)	22,276
89	Kenya Electric Exansion Project:Kplc(1)	30,568	379,787,928	383,831,801	0	4,033,747	20,442
90	Kenya Petroleum Technical Assistance Project Da-C -Nt	13,459,576	25,137,359	25,750,200	0	266,690	13,113,425
91	Health Sector Support Proj. A	827,516,935	205,970,260	835,563,462	0	6,665,072	204,588,805
92	Northern Corridor Transport Improvement Prj B (Kcaa)	60,670,269	0	60,906,484	0	236,244	29
93	Kenya Petroleum Technical Assistance Project	20,236,670	763,317	20,309,940	0	166,949	856,996
94	Ea Trade & Transport Facilitaion Project Mot	2,275,789	0	2,299,492	0	23,703	0
95	Northern Corridor Transport Improvement Project B (Kcaa)	35,319	14,984,551	11,327,559	0	(3,692,311)	0
96	Cba-Nutrip-A (Kenha) Mirror	101,683	0	0	0	137	101,820
97	Econ. & Public Sector Reform	10,233,091	0	0	0	13,753	10,246,844
98	Ifad-Small Holder Loan	531,217	0	0	0	714	531,931
99	Ifad Primary Health Grant	15,638	0	0	0	21	15,659
100	Infodev Program	137,582	0	0	0	185	137,767
101	Std Nat. Prop. To Add & Red. Im Of Ma	3,678,210	0	0	3,708,024	29,813	(1)
102	Std. Nat Prop To Add & Red Im Of T-	1,940,083	0	0	1,955,808	15,725	0
103	Red. Impact Of Hiv/Aids	7,546,900	0	0	7,608,071	61,170	(1)
104	Std- Ifad Sof Sony Comm Devt	1,012	0	0	0	1	1,013
105	Frg-Ln Roadmaintenance One Prj	52,650	0	0	0	71	52,721
106	The Creat Of Sust Tsetse & Try. Fre	473,318	0	0	0	636	473,954
107	The Creat Of Sust Tsetse & Try. Fre	343,690	0	0	0	462	344,152

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance	Receipts	Transfer to Exchequer	Transfer to Projects	Exchange Difference	Closing Balance
		KShs	KShs	KShs	KShs	KShs	KShs
108	Country Pro. Malaria Component R4	243,609,524	0	0	245,577,904	1,974,503	6,123
109	Green Zones Devt Support Prj A/C A	8	0	0	0	0	8
110	Green Zones Devt Support Prj A/C A	4	0	0	0	0	4
111	Ea Trade & Transp. Fac Pjt Morpw	84,438,792	1,550,307	0	0	103,082	86,092,181
112	Smallholder Dairy Comm- Loan	20,921	168,685,892	0	168,685,892	28	20,949
113	Smallholder Dairy Comm- Grant	1,496,142	8,161,298	0	8,161,298	2,011	1,498,153
114	Bbk-Small Scale Hort. Dev. Prog.	13,626	0	0	0	18	13,644
115	Prep Of The Health Swap	6,315	0	0	0	8	6,323
116	Adf Supt For Tivet Id. No P-Ke- Iae	5,060	0	0	0	7	5,067
117	Gr No 4553- Cash Tr Prog For Orphan	26,513	91,813,588	0	0	(615,765)	91,224,336
118	Nic-Northern Corr. Trans.Improv.Prj	26,178,853	140,999,006	0	167,390,048	212,189	0
119	Smallholder Hort.Marketing Prog	1,538	0	0	0	2	1,540
120	Nic Enhancing Agri Prod Tf096460	0	63,543	0	63,543	0	0
121	Small Towns Rural Water Supply& Sa	92,260	0	0	0	124	92,384
122	Finaccess Data Sets Acc	332,703	0	0	0	447	333,150
123	Msa Addis Rd Corr Phii (Mar-Turbi )	77	3,926,192	0	0	(26,333)	3,899,936
124	Kenya Youth Emp.Account B (Moyas)	2,966	0	0	0	4	2,970
125	Msa Nairobi Road Transp.	91,650	0	0	0	123	91,773
126	Ifad Prog Min Of Finance	79,618,137	0	0	0	107,001	79,725,138
127	Eqty-L.V. Water Supp. And San.Mirr.	9,108	0	0	0	12	9,120
128	Coop-Small Towns And Rural Water	7,097	0	0	0	10	7,107
129	Kcb-Ppf Enhanc Wter Security-Q975 Ke	1,097	0	0	0	1	1,098
130	Coop-(K) Nat'l Elect. S. Sys. Mirr	7,994	0	0	0	11	8,005

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
131	I&M-Multnat. (K) Sect If Inte. Mirr	506	0	0	0	1	507
132	Nic-Menengai Geo. Dev -556015500051	506	0	0	0	1	507
133	Cha-Nutrip-D (Kura) Mirror	2,190,788	0	0	0	2,944	2,193,732
134	Nbi Outer Ring Rd Gr 2100155026117	0	16,464,343	0	0	(110,428)	16,353,915
135	Eatv Fee Special Account-Deposit	0	19,312,531	0	10,854,527	(56,728)	8,401,276
136	Coast Reg Wat Sec & CI Res Prj-5543	345,627,348	0	0	0	464,498	346,091,846
137	(K) Statistics Programme - 5717 Ke	0	1,102,836,392	1,095,818,300	0	(6,977,429)	40,663
138	Ppf-(K) Youth Employ. Opp Prj-V0060	0	53,045,380	0	0	(355,779)	52,689,601
139	Ke Global Priv. Enter. Gpe Ph. Iii	1	0	0	0	0	1
140	Rescheduled Parastatal Loans	55,274,719	0	0	0	0	55,274,719
141	Usaid Agri.Loan Scheme-Csfc No.2	292,690	0	0	0	0	292,690
142	Internl Bank For Rec & Dev Pr.No.3	2,405,387	0	0	0	0	2,405,387
143	Pc Rehabilitation Fund	6,342	0	0	0	0	6,342
144	Food Security Programme Ii-W.S.D.	22,552	0	0	0	0	22,552
145	Usaid Grant Special	4,945,567	0	0	0	0	4,945,567
146	Swedish Grant Special	53,653,223	186,847	0	0	0	53,840,070
147	Disbursement Of Blocked Fund-Zambia	989,246	0	0	0	0	989,246
148	Pta Trade&Dev.Bank Travellers Chq.	12,500	0	0	0	0	12,500
149	Germany Agric.Sector Prog. C. Fund	2,992,463	0	0	0	0	2,992,463
150	Usaid Rural Priv. E. P. Reflows	7,868,184	0	0	0	0	7,868,184
151	Eib Gpe Iii Project Account	33,073	506,800	0	0	0	539,873
152	Eib Gpe Iv Risk Reflows Account	334,140	0	0	0	0	334,140
153	Nat. Saf Net Prog Res.Cr No.5287/ke	0	10,671,845,831	7,478,281,399	0	0	3,193,564,432

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No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
154	Proc.Of Equip. For Nys Prj. (Ph II)	124,600,000	0	0	0	0	124,600,000
155	Capacity Devt For The Supreme Court	37,195,185	0	0	0	0	37,195,185
156	The Food Security Proj Underpr Far	43,789,450	0	0	0	0	43,789,450
157	Strenght Fert. Quality.Reg.Stds Ken	1,581,851	0	0	0	0	1,581,851
158	Fertilizer Proceeds Account	0	1,259,662,652	803,000,000	0	0	456,662,652
159	Undp-I.S.T.P.O Ozone D. S.U.Tm.P	3,938,152	0	0	0	0	3,938,152
160	World Bank Special A/C Interest	96,773,227	168,623,274	0	190,786	0	265,205,715
161	South. W Indian Ocean Fisherie Proj	0	573	0	0	0	573
162	Undp Support To The Prog. For Ssjk	50,000	0	0	0	0	50,000
163	Unfpa Coord Pop.Policy Imp. Nes-Kes	44,653	0	0	0	0	44,653
164	Eec Min. Of Commerce Trade Fairs	928,379	0	0	0	0	928,379
165	Eec Micro Projects Programme E-240	0	2,545,223	0	0	0	2,545,223
166	Unfpa-Coord.Pop.Pol.Imp]-Women Bure	0	1,875,580	0	0	0	1,875,580
167	Ec Micro-Ent.Pilotlending Sche.Ffbs	1,875,580	0	0	0	0	1,875,580
168	The Great Lakes Initi.On Aids Proj.	287,404	0	0	0	0	287,404
169	Undp-Hiv/Aids And Dev. Project	7,429,857	0	0	0	0	7,429,857
170	Ec-Poverty Reduc. B.S.Prog.Stabex	4,399,553	0	0	0	0	4,399,553
171	The Igad Reg.Hiv/Aids Partn. Prog.	12,276,444	0	0	0	0	12,276,444
172	Undp Streng. Nat. Cap For Con. Prev	7,013,675	0	0	0	0	7,013,675
173	9acp Ke003-Poverty Red.Budget Supp	818,680,739	0	0	0	0	818,680,739
174	Sida Soil Conservatio Nat.Prog-E216	9,985,335	0	0	0	0	9,985,335
175	Data Coll.&Database Deve-Ken/98/P02	325	0	0	0	0	325
176	Sida Roads 2000 Kirinyaga District	42	0	0	0	0	42

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

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No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
177	Sida Roads 2000 Nyeri District	82	0	0	0	0	82
178	Urban Slum Development Project	2,500	0	0	0	0	2,500
179	Land And Urban Sector Programme	2,262,220	0	0	0	0	2,262,220
180	Sida Roads 2000 - Nyanza Province	11,500	0	0	0	0	11,500
181	Uk/Ke.Education Sect.Supp.Prog.E434	629,775,376	0	0	0	0	629,775,376
182	Uk/Ke.Fin.&Legal Sec.Tech.Ass.Proj.	26,151,268	0	0	0	0	26,151,268
183	Uk/Ke.Supp.To Nat. Statistical Sys.	14,626,977	0	0	0	0	14,626,977
184	Ena.Acts.Pre.Int.Nat.Com.Rel.Un.Fra	1,289,347	0	0	0	0	1,289,347
185	Chinese Govt.Assist. For Food Grant	167,392,066	0	0	0	0	167,392,066
186	Italian-Mld Integ.Soc.Heal.Dev Prog	68,853	0	0	0	0	68,853
187	Unep-Nat.Plan Stockholm Conv.On Pop	1,101,594	0	0	0	0	1,101,594
188	Unfpa-Reprod.Health For 9 Focus Dis	869,842	0	0	0	0	869,842
189	Danida R0ads 2000 Proj Coast Prov.	2,148,488	0	0	0	0	2,148,488
190	Denmark Asst/Cap.Build.Ke.Refu&Asy.	1	0	0	0	0	1
191	Emerg.Resp.Rep.Health Needs Of Idps	6	0	0	0	0	6
192	Danish Climate Change Co-Ord. Unit	569	0	0	0	0	569
193	Danida Business Sector Prog Support	7,667,600	0	0	0	0	7,667,600
194	Unicef Prog. Min.Of Home Affairs	2,066,225	0	0	0	0	2,066,225
195	Strategic Mgt.Component Env.Prog.S.	85,000	0	0	0	0	85,000
196	Capacity Buildingfor Eff.Policy Del	903,000	0	0	0	0	903,000
197	Mof-Aid Effectiveness For Devp Resu	4,489,198	0	0	0	0	4,489,198
198	Ke Trustfund For Debt Rel.Norwegian	49,100,234	0	0	0	0	49,100,234
199	C.I.D.A. Grants	303,601	0	0	0	0	303,601

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No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
200	Unicef Prog-Ministry Of Finance	9,603,800	0	0	0	0	9,603,800
201	Finland Fertilizer	525,752	0	0	0	0	525,752
202	Unicef-Nutrition Prog-Min Of Health	773,448	0	0	0	0	773,448
203	The Opec Proj.On Impro.Of Basic Ed	88,967,454	0	0	0	0	88,967,454
204	Mt.Elgon Reg.Ecosystem Conser Prog.	1,888	0	0	0	0	1,888
205	Supp.Prog.Action Pl-Avian&Hum.Influ	12,500	0	0	0	0	12,500
206	Control Ofneglected Animal Diseases	2,000	0	0	0	0	2,000
207	Land Reform Support Programm (Sida)	1,942,535	0	0	0	0	1,942,535
208	Pastoral Dev.&Conflict Mgt.Proj.	947,996	0	0	0	0	947,996
209	Supp.Of The Kenya Anti Corrup. Comm.	1,980,000	0	0	0	0	1,980,000
210	Ifad Farmers Comm Supp Proj.Dg007ke	20,835,763	0	0	0	0	20,835,763
211	Gavi Health System Management Proj.	172,100	0	0	0	0	172,100
212	Ifad Dry Area Holder&Csdp.Nyeri Dis	5,405,397	0	0	0	0	5,405,397
213	Ifad Coast Asal Proj. Loan Dep 215	4,785,041	0	0	0	0	4,785,041
214	Ifad West Ke Dist-Base Agr.Dev.Proj	10,485,693	0	0	0	0	10,485,693
215	Central Ke.Dry Area Ifad No.Bg033ke	1,440,886	0	0	0	0	1,440,886
216	Msa Portarea Road Dev.Proj. Ke-P29	5,197,274	0	0	0	0	5,197,274
217	Central Ke.Dry Area Ifad No.547ke	1,250,738	0	0	0	0	1,250,738
218	S.Nyanza Comm.Dev.Proj.Ifad Loan620	9,852	0	0	0	0	9,852
219	S.Nyanza Comm. Dev.Proj. Ifad Sof	907,050	0	0	0	0	907,050
220	Ke Global Priv. Ent.Eib Proj. Ph.Ii	6,836	0	0	0	0	6,836
221	Eib Ke-Global Private.Enter. Ph. Iv	1	0	0	0	0	1
222	Wfp-Protracted Relief & Recovery Op	0	62,855,901	0	0	0	62,855,901

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2016

Government of Kenya  
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No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
223	Clinton Foundation Hiv/Aids Initiat	6,611,802	0	0	0	0	6,611,802
224	Japan Food Aid Assist(Kr) 2011	1	0	0	0	0	1
225	Japan Emerg Ass.To Bombblast Victim	11,880,000	0	0	0	0	11,880,000
226	Japanese 2kr 2008	69,906,193	0	0	0	0	69,906,193
227	Non - Project Grant Aid 2009	70,225,721	0	0	0	0	70,225,721
228	Japan's 2009 Kr Food Assist. Prog.	135,540,259	0	0	0	0	135,540,259
229	Japanese Food Aid (Kr) 2010	293,646,477	0	0	0	0	293,646,477
230	Japanese Kr2.2007	937,400	0	0	0	0	937,400
231	African Institute For Remittances	0	100,000,000	0	70,000,000	0	30,000,000
	<b>Total</b>	<b>30,817,545,170</b>	<b>47,745,871,335</b>	<b>42,933,240,960</b>	<b>13,862,348,395</b>	<b>156,050,920</b>	<b>21,923,878,070</b>