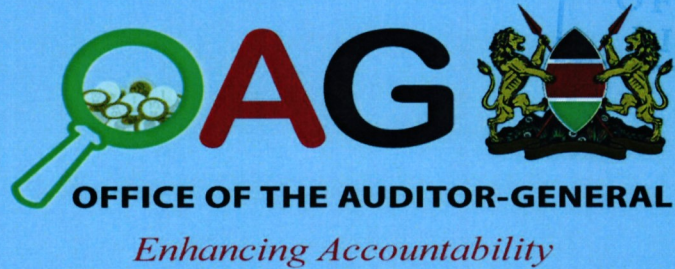


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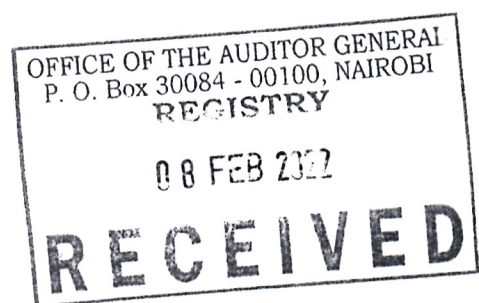
THE AUDITOR-GENERAL

ON

CONSOLIDATED FUND

FOR THE YEAR ENDED

30 JUNE, 2017



THE REPUBLIC OF KENYA

FINANCIAL STATEMENTS FOR THE CONSOLIDATED FUND

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2017

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Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

ABBREVIATIONS

A-I-A	-	Appropriations in Aid
CARA	-	County Allocation Revenue Act
CBK	-	Central Bank of Kenya
FY	-	Fiscal Year
IDA	-	International Development Agency
IPSAS	-	International Public Sector Accounting Standards
KRA	-	Kenya Revenue Authority
KShs	-	Kenya Shillings
MDAs	-	Ministries, Departments and Agencies
OAG	-	Office of the Auditor General
PDLF	-	Petroleum Development Levy Fund
PFM	-	Public Financial Management
RDLF	-	Railway Development Levy Fund
RMLF	-	Roads Maintance Levy Fund
NTSA	-	National Transport and Safety Authority
VAT	-	Value Added Tax

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Further, Article 206 (2) of the Constituion of Kenya stipulates that money may be withdrawn from the Consolidated Fund only: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

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

1.2 Scope of the Consolidated Fund

This report provides accountability for the Consolidated Fund for the financial year ended 30th June 2017 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,
- Special project deposit accounts,
- E-Citizen revenue control accounts; and
- East Africa Tourist Visa 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 Fund (PDLF) (consolidated within the National Treasury receiver of revenue financial statements),
- The Railway Development Levy Fund (RDLF),
- The Road Maintenance Levy Fund (RMLF); and
- The Import Declaration Fee (10%) Fund (IDFF).

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 – Public Debt
4	R.1071	Principal Secretary to the National Treasury – Pensions
5	R.1112	Principal Secretary to the Ministry of Lands and Physical Planning
6	R.1094	Principal Secretary to the State Department for Housing & Urban Development
7	R.1091	Principal Secretary to the State Department of Infrastructure
8	R.1261	Chief Registrar - The Judiciary
9	R.1161	Principal Secretary to the State Department for Agriculture
10	R.1023	Principal Secretary to the State Department for Correctional Services
11	R.1251	Solicitor General, Office of the Attorney General and Department of Justice
12	R.1123	Principal Secretary to the State Department for Broadcasting & Telecommunication

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

No	Code	Receiver of Revenue
13	R.1095	Principal Secretary to the State Department for Public Works
14	R.1021	Principal Secretary to the State Department for Interior
15	R.1164	Principal Secretary to the State Department for Fisheries and the Blue Economy
16	R.1191	Principal Secretary to the Ministry of Mining

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.

The e-citizen accounts are accounts into which monies are received for public related services before disbursing to the Receivers of Revenue accounts for onward transfer to the Exchequer or directly to implementing agencies offering the service.

The East Africa Tourist Visa accounts are accounts into which monies are received from the Immigration and Foreign Affairs collections departments for the East Africa tourist visa before being disbursed under an agreed sharing arrangment to the treasuries of the three partner states i.e the Republic of Kenya, Republic of Rwanda and the Republic of Uganda. The Republic of Kenya shared revenue is received into the National Treasury Receiver of Revenue account for onward transfer to the Exchequer.

1.3 Overall Performance

Below is an overview of the consolidated fund the fiscal year ended 30th June 2017.

Financial Performance	30 th June 2017 KShs Million	30 th June 2016 KShs Million	Variance KShs Million	% Variance
Opening Balance	99,963	(17,943)	117,906	(657%)
Total Receipts	2,086,304	1,912,066	174,238	9%
Transfers from the Exchequer	(1,996,989)	(1,793,741)	(203,248)	11%
Other Transfers	(78,812)	(31,232)	(47,580)	152%
Prior Year Adjustment	(1,685)	30,814	(32,499)	(105%)
Closing Balance	108,781	99,964	8,817	9%

Total receipts increased by 9% from prior year mainly due to increased tax collections and an increase in external borrowings.

Transfers from the Exchequer also increased by 11% 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.

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

The total consolidated fund receipts for FY 2016/2017 amounted to KShs 2,086.3 Billion, an increase of approximately 9% from KShs 1,912.07 Billion for FY 2015/2016 and analysed below:

Receipts	30 th June 2017	30 th June 2016	Variance	% Variance
	KShs Million	KShs Million	KShs Million	KShs Million
Tax Receipts	1,253,552	1,109,155	144,397	13%
Non Tax Receipts	156,586	116,298	40,288	35%
External Grants	14,372	14,683	(311)	(2)%
External Loans	246,638	182,048	64,590	35%
Domestic Borrowing	415,156	489,882	(74,726)	(15)%
Total Receipts	2,086,304	1,912,066	174,238	9%

Tax receipts relate to levies collected by Kenya Revenue Authority and other government agencies.

Non tax receipts relate to receipts collected mainly by special funds and receivers of revenue and that is not directly related to taxation.

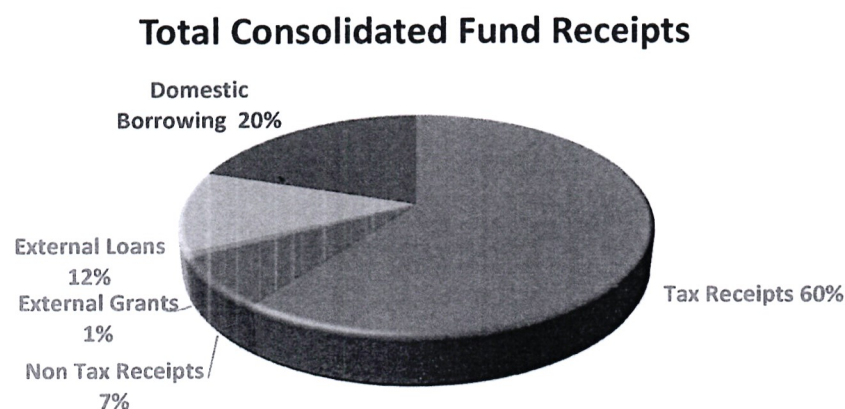
The increase in tax receipts by 13% is attributable to growth in the consumption taxes (VAT) by 21.5%, corporation tax by 18.2% and domestic excise tax by 13.3% attributed to enhanced compliance measures. Customs taxes also increased by 14.9% largely due to tighter enforcement measures through among others, benchmarking of cargo values to address undervaluation, greater use of scanners, and stricter application of cargo auction processes.

The increase in non tax receipts by 35% is attributed to an increase in profits and dividends from state corporations and other agencies as well as increased surplus from regulatory authorities.

Decrease in domestic borrowings by 15% is attributed to reduction in Treasury Bills borrowing by KShs 71,998 Million in FY 2016/17.

External borrowings increased by 35% during the financial year to finance the FY 2016/17 budget.

The diagram below depicts the composition of the consolidated fund receipts for the fiscal year ended 30th June 2017.



1.3.2 Transfers from the Exchequer

An appropriation Act and a 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 Exchequer Account to the respective National and County Government entities bank accounts.

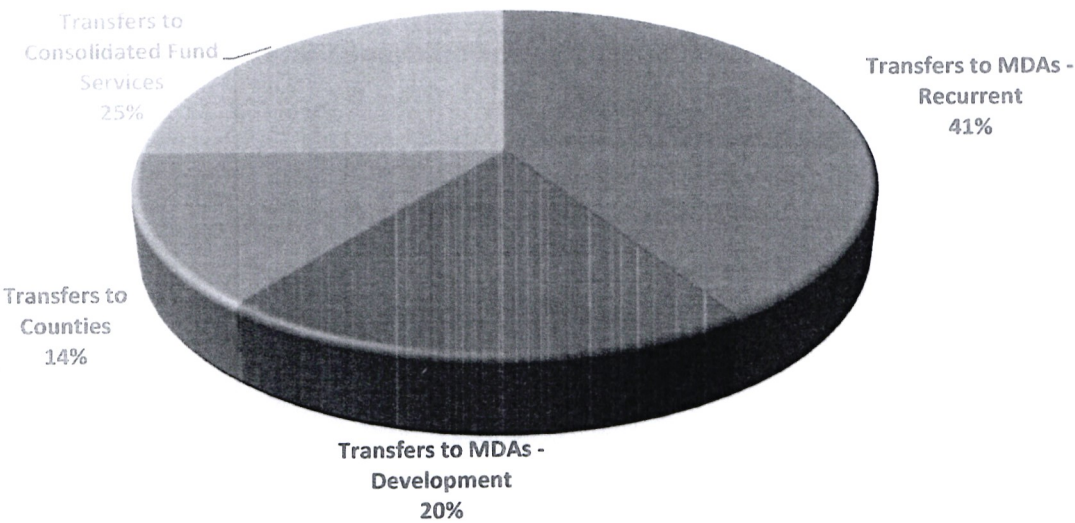
Entities that receive funds from the Exchequer Account include National Government Ministries, Commissions, Departments, and Agencies (MDAs) and Consolidated Fund Services (CFSs) in accordance with the Appropriation Act and County Governments in accordance with the County Allocation Revenue Act (CARA).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

The total transfers disbursed to the National Government voted Ministries, Departments and Agencies (MDAs), Consolidated Fund Services (CFSs) and County Governments from Exchequer in the fiscal year ended 30th June 2017 amounted to KShs 1,997 Billion, an increase of approximately 11% from KShs 1,794 Billion in the fiscal year ended 30th June 2016, as shown below:

Transfers from the Exchequer	30 th June 2017		30 th June 2016		Variance		% Variance	
	KShs	Million	KShs	Million	KShs	Million	KShs	Million
Transfers to MDAs - Recurrent		819,941		720,284		99,657		14%
Transfers to MDAs - Development		394,229		333,170		61,059		18%
Transfers to Counties		284,709		264,039		20,670		8%
Transfers to Consolidated Fund Services		498,110		476,248		21,862		5%
Net transfers from exchequer		1,996,989		1,793,741		203,248		11%

The increase in transfers is attributed to increased budgetary allocation.

Transfers from the Exchequer



Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

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 differences on translations of closing balances on special deposit, e-citizen and East Africa tourist visa foreign denominated accounts to reporting currency, transfer to counties and other receivers from the e-citizen accounts and inter account balances between the overdraft account and Treasury Bills and Treasury Bonds.

Other Net Transfers and Payments	30th June 2017	30th June 2016	Variance	% Variance
	KShs Million	KShs Million	KShs Million	KShs Million
Transfers from the Special Funds to Public Entities	(83,768)	(54,898)	(28,870)	53%
Other net transfers	4,956	23,666	(18,710)	(79%)
Total Other net Transfers and Payments	(78,812)	(31,232)	(47,580)	152%

The increase in transfers to public entities from the special funds is attributed to increased collection of the road maintenance levy for the period ended 30th June 2017 by 35% compared to prior period ended 30th June 2016.

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 31st October 2017.

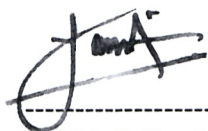
The financial statements for the Consolidated Fund relate to the financial year 2016/2017 and comprise of the Exchequer account, Receivers of Revenue accounts, the Special Funds (the Petroleum Development Levy Fund (consolidated within the National Treasury receiver of revenue financial statements), the Road Maintenance Levy Fund, the Railway Development Levy Fund and the Import Declaration Fee (10%) Fund), the Exchequer deposit accounts (Overdraft, Treasury Bonds and Treasury Bills accounts), the Special Project Deposit accounts, the E-Citizen revenue control accounts and the East Africa Tourist Visa 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 63 are complete and accurately prepared for the financial year ended 30th June 2017.



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



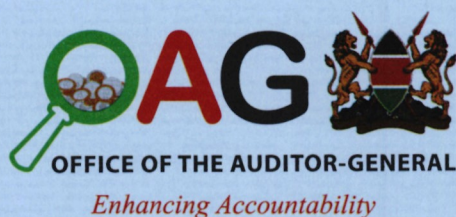
FCPA Julius Muia, PhD, CBS
Principal Secretary
National Treasury
31st January, 2022



Hon. (Amb.) Ukur Yatani, EGH
Cabinet Secretary
National Treasury & Planning
31st January, 2022

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REPORT OF THE AUDITOR-GENERAL ON CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE, 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Consolidated Fund set out on pages 1 to 31, which comprise the consolidated statement of receipts and transfers for the year ended 30 June, 2017 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, 2017, 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, 2017 indicates that only six (6) or 40% of the fifteen (15) audited had an unqualified opinion while eight (8) or 53.33% had qualified opinion. The remainder one (1) or 6.67% had a disclaimer of opinion as summarized below:

Audit Opinion	2015/2016		2016/2017	
	No. of Revenue statements	Percentage	No. of Revenue statements	Percentage
Unmodified	4	36.36%	6	40.00%
Qualified	3	27.27%	8	53.53%
Adverse	2	18.18%	0	0.00%
Disclaimer	2	18.18%	1	6.67%
TOTALS	11	100.0%	15	100.0%

My opinion is not modified based on the effects of the above 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 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

28 October, 2021

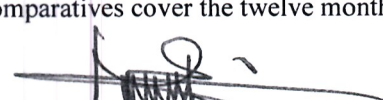
Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

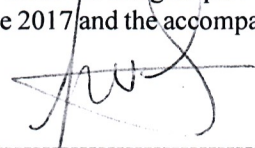
3 The Statement of Consolidated Fund for the year ended 30th June 2017

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

		30 th June 2017	30 th June 2016
	Notes	Kshs	Kshs
Opening Balances		99,963,349,279	(17,943,437,901)
Receipts			
Tax Receipts	6.1.1	1,253,551,928,050	1,109,155,125,308
Non Tax Receipts	6.1.2	156,585,893,769	116,297,920,094
External Grants	6.1.3	14,371,810,088	14,682,936,998
Proceeds from Domestic Borrowings	6.1.4	415,155,569,645	489,882,190,962
Proceeds from External Borrowings	6.1.5	246,639,017,869	182,047,786,019
Total Receipts		2,086,304,219,421	1,912,065,959,381
Transfers			
Budgetary Transfers from Exchequer			
Transfers to MDAs - Recurrent	6.2.6	(819,940,446,000)	(720,283,801,227)
Transfers to MDAs - Development	6.2.6	(394,229,440,637)	(333,170,357,470)
Transfers to County Governments	6.2.6	(284,708,455,000)	(264,038,639,996)
Transfers to Consolidated Fund Services	6.2.6	(498,110,300,908)	(476,248,207,207)
Net transfers from exchequer		(1,996,988,642,545)	(1,793,741,005,900)
Other Transfers and Payments			
Transfers from the Special Funds to Public Entities	6.5	(83,768,150,338)	(54,897,703,932)
Other net transfers	4	4,955,804,554	23,665,546,895
Total Other net Transfers and Payments		(78,812,345,784)	(31,232,157,037)
Total Transfers		(2,075,800,988,329)	(1,824,973,162,937)
Opening Balance - Special Project Deposit accounts	6.6	-	30,817,545,170
Opening Balance - E-Citizen accounts	6.7	185,823,065	-
Opening Balance - East Africa Tourist Visa accounts	6.8	37,504,003	-
Prior Year Adjustment	6.9	(1,908,009,593)	(3,554,434)
Closing Balance		108,781,897,846	99,963,349,279

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 30th June 2017 and the accompanying comparatives cover the twelve month period ended 30th June 2016.


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


CPA Jona Wala
Ag. Director Accounting Services
National Treasury
31st January, 2022

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2017

4 Breakdown of the Consolidated Fund by Accounts

4.1 Breakdown of the Consolidated Fund by account for the year ended 30th June 2017

		Exchequer Account	Receivers of Revenue (RoR) *	Domestic Borrowing Accounts **	Special Fund Accounts ***	Special Projects Deposits Accounts ****	E-Citizen Accounts *****	East Africa Tourist Visa * accounts *****	30 th June 2017	30 th June 2016
	Notes	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Balances		6.2	6.3	6.4	6.5	6.6	6.7	6.8		
Opening balance		59,808,758,120	3,954,659,730	(16,768,407,926)	31,044,461,285	21,923,878,070			99,963,349,279	(17,943,437,901)
special project deposit accounts****										
Opening balance E-Citizen accounts*****		-	-	-	-	-	-	-	-	30,817,545,170
Opening balance East Africa Tourist Visa Accounts *****		-	-	-	-	-	185,823,065	-	185,823,065	-
Net Opening Balance		59,808,758,120	3,954,659,730	(16,768,407,926)	31,044,461,285	21,923,878,070	185,823,065	37,504,003	37,504,003	-
									100,186,676,347	12,874,107,269
Tax Receipts	6.1.1		1,253,551,928,050						1,253,551,928,050	1,109,155,125,308
Non Tax Receipts	6.1.2		57,744,147,273		88,841,661,146		9,971,017,695	29,067,655	156,585,893,769	116,297,920,094
Grants	6.1.3		7,335,658,437			7,036,151,651			14,371,810,088	14,682,936,998
Loans	6.1.4/5		186,799,262,609	415,155,569,645		59,839,755,260			661,794,587,514	671,929,976,981
Total Receipts		-	1,505,430,996,369	415,155,569,645	88,841,661,146	66,875,906,911	9,971,017,695	29,067,655	2,086,304,219,421	1,912,065,959,381
Transfers										
Transfer from E-Citizen							(6,086,774,097)		-	-
Transfers from East Africa Transit Visa accounts			63,128,715					(63,128,715)	-	
Transfer to the Exchequer		1,968,107,906,433	(1,508,446,944,449)	(414,990,100,000)		(44,670,861,984)	-		-	-
Budgetary Transfers from Exchequer										
Transfers to MDAs – Recurrent	6.2.6	(819,940,446,000)	-	-	-	-	-		(819,940,446,000)	(720,283,801,227)

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	Exchequer Account	Receivers of Revenue (RoR) *	Domestic Borrowing Accounts **	Special Fund Accounts ***	Special Projects Deposits Accounts ****	E-Citizen Accounts *****	East Africa Tourist Visa accounts *****	30 th June 2017	30 th June 2016
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to MDAs – Development	6.2.6	(394,229,440,637)	-	-	-	-	-	(394,229,440,637)	(333,170,357,470)
Transfers to County Governments	6.2.6	(284,708,455,000)	-	-	-	-	-	(284,708,455,000)	(264,038,639,996)
Transfers to Consolidated Fund Services	6.2.6	(498,110,300,908)	-	-	-	-	-	(498,110,300,908)	(476,248,207,207)
Net transfers from exchequer		(1,996,988,642,545)	-	-	-	-	-	(1,996,988,642,545)	(1,793,741,005,900)
Other payments and transfers									
Transfers from the Special Funds to Public Entities				(83,768,150,338)				(83,768,150,338)	(54,897,703,932)
Transfer to Ministry of Energy (PDL Operational Fund)		(2,137,500,000)						(2,137,500,000)	(1,394,700,000)
Transfers to projects					(20,754,700,266)			(20,754,700,266)	(13,862,348,395)
Transfer to Counties and Other Receivers						(3,337,959,217)		(3,337,959,217)	-
Other Payments and Transfers *****			30,923,430,129		291,146,553	(28,639,970)	27,325	31,185,964,037	38,922,595,290
Total Other payments and transfers		(2,137,500,000)	30,923,430,129	(83,768,150,338)	(20,463,553,713)	(3,366,599,187)	27,325	(78,812,345,784)	(31,232,157,037)
Total Net Transfers		(28,880,736,112)	(384,066,669,871)	(83,768,150,338)	(65,134,415,697)	(9,453,373,284)	(63,101,390)	(2,075,800,988,329)	(1,824,973,162,937)
Prior year adjustments*****								(1,908,009,593)	(3,554,434)
Closing Balance		30,928,022,008	14,320,491,848	36,117,972,093	23,665,369,284	703,467,476	3,470,268	108,781,897,846	99,963,349,279

Breakdown of the Consolidated Fund by accounts for the year ended 30th June 2017

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*This summarizes the operations of the Receivers of Revenue designated for the FY 2016/2017.

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

*** Special Funds include Railway Development Levy Fund, Road Maintenance Levy Fund and the Import Declaration Fee (10%) Fund. Petroleum Development Levy Fund is consolidated within the National Treasury receiver of revenue financial statements.

Pursuant to the enactment of Miscellaneous Fee and Levies Act No. 29 of 2016, the Import Declaration Fee (10%) Fund was established in the financial year 2016/17. Out of the import declaration fee which is 2% of the customs value collected by the Kenya Revenue Authority, 10% of the fee is paid into the Import Declaration Fee (10%) Fund established and managed in accordance with the Public Finance Management Act, No. 18 of 2012. The monies in the fund are to be used for payment of Kenya's contribution to the African Union and any other international organisation to which Kenya has a financial obligation. There was no disbursement from this fund in the financial year 2016/17.

**** Special Project Deposit accounts are CBK or commercial bank accounts through which grants or loan proceeds are received from the development partners and are disbursed through the Exchequer account and remitted to the beneficiary Project through the respective voted Ministry or Department or at the request of the National Treasury directly to the project or to the suppliers for payment of goods or services.

***** The e-citizen accounts are accounts into which monies are received for public related services before being disbursed to the Receivers of Revenue accounts for onward transfer to the Exchequer or directly to implementing agencies offering the service.

***** The East Africa tourist visa accounts are accounts into which monies are received from the Immigration and Foreign Affairs collections departments for the East Africa tourist visa before being disbursed under an agreed sharing arrangement to the treasuries of the three partner states i.e. the Republic of Kenya, Republic of Rwanda and the Republic of Uganda. The Republic of Kenya shared revenue is received into the National Treasury receiver of revenue account for onward transfer to the Exchequer.

***** Other payment and transfers amounting to KShs 30.9 Billion relates to settlement of overdraft account during the year, translation gain and (losses) on special project deposit accounts and the East Africa tourist visa accounts amounting to KShs 291.15 Million and KShs 0.027 Million respectively; and other transfers to the E-Citizen revenue control account amounting to KShs 28.6 Million.

***** This is an adjustment that revises the National Treasury Receiver of Revenue cumulative opening balances from old provisioning balances to actual cash balances.

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4.2 Breakdown of the Consolidated Fund by account for the year ended 30th June 2016

		Exchequer Account Kshs	Receivers of 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
	Notes	6.2	6.3	6.4	6.5	6.6		
Opening Balances		203,491,419	3,315,019,714	(39,172,400,568)	17,710,451,534	-	(17,943,437,901)	122,803,537,154
Opening balance special project deposit accounts *****								
Net Opening Balance		203,491,419	3,315,019,714	(39,172,400,568)	17,710,451,534	30,817,545,170	30,817,545,170	-
							12,874,107,269	122,803,537,154
Tax Revenue	6.1.1	-	1,109,155,125,308	-	-	-	1,109,155,125,308	996,059,082,899
Non Tax Revenues	6.1.2	-	48,066,206,411	-	68,231,713,683	-	116,297,920,094	101,521,938,523
Grants	6.1.3	-	4,756,650,866	-	-	9,926,286,132	14,682,936,998	6,630,707,034
Loans	6.1.4/5	-	9,295,999,999	624,814,391,779	-	37,819,585,203	671,929,976,981	391,130,471,566
Total Revenues		-	1,171,273,982,584	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	(1,169,236,088,134)	(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)
Other payments and transfers								
Transfers from the Special Funds to public entities					(54,897,703,932)	-	(54,897,703,932)	(45,326,038,845)

Breakdown of the Consolidated Fund by accounts for the year ended 30th June 2017

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	Exchequer Account	Receivers of Revenue (RoR) *	Domestic Borrowing Accounts **	Special Fund Accounts ***	Special Projects Deposits ****	TOTAL FY 2015/16	TOTAL FY 2014/15
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
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)	(13,862,348,395)	-
Other Payments and Transfers *****	-	-	38,766,544,370	-	156,050,920	38,922,595,290	5,091,259,250
Total Transfers	59,605,266,701	(1,170,630,788,134)	(602,410,399,137)	(54,897,703,932)	(56,639,538,435)	(1,824,973,162,937)	(1,636,089,175,077)
Prior year adjustments*****		(3,554,434)				(3,554,434)	
Closing Balance	59,808,758,120	3,954,659,730	(16,768,407,926)	31,044,461,285	21,923,878,070	99,963,349,279	(17,943,437,901)

*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 Levy Fund. Petroleum Development Levy Fund is consolidated within the National Treasury receiver of revenue financial statements.

**** Special Project Deposit accounts are CBK or commercial bank accounts through which grants or loan proceeds are received from the development partners and are disbursed through the Exchequer account and remitted to the beneficiary Project through the respective voted Ministry or Department or at the request of the National Treasury directly to the project or to the suppliers for payment of goods or services. The opening balance adjustment is to include the Special Project Deposit accounts in the Consolidated Fund.

***** The e-citizen accounts are accounts into which monies are received for public related services before being disbursed to the Receivers of Revenue accounts for onward transfer to the Exchequer or directly to implementing agencies offering the service. The opening balance adjustment is to include the E-Citizen accounts in the Consolidated Fund.

***** The East Africa tourist visa accounts are accounts into which monies are received from the Immigration and Foreign Affairs collections departments for the East Africa tourist visa before being disbursed under an agreed sharing arrangement to the treasuries of the three partner states i.e. the Republic of Kenya, Republic of Rwanda and the Republic of Uganda. The Republic of Kenya shared revenue is received into the National Treasury Receiver of Revenue account for onward transfer to the Exchequer. The opening balance adjustment is to include the East Africa tourist visa accounts in the Consolidated Fund.

***** Other payment and transfers amounting to KShs 38.7 Billion mainly relates to net of extra funds from CFS R50 account into Treasury Bills accounts for repayment of debt, translation gain and (losses) on special project deposit accounts and the East Africa tourist visa accounts amounting to KShs 156 Million and KShs 0.09 Million respectively and other charges to the E-Citizen revenue control account amounting to KShs 203.7 Million.

5 Significant Accounting Policies

a) Basis of preparation

The Statement of Consolidated Fund Accounts has been prepared in accordance with the cash-basis International Public Sector Accounting Standards (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) 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.

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h) Elimination

The financial statements are aggregated on a line by line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments.

i) Presentation Currency

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

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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 Receiver of Revenue and are summarized below;

	30 th June 2017	30 th June 2016
	KShs	KShs
Taxes on Income, Profits and Capital Gains	627,469,093,794	564,572,172,084
Taxes on Property	78,720,154	35,940,314
Taxes on Goods and Services	504,507,993,930	429,425,876,090
Taxes on International Trade & Transactions	112,890,047,204	104,819,796,814
Other Taxes	8,606,072,968	10,301,340,006
Total Tax Receipts	1,253,551,928,050	1,109,155,125,308

6.1.2 Non Tax Receipts

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

	30 th June 2017	30 th June 2016
	KShs	KShs
Administrative Fees	21,210,771,150	13,811,217,311
Property Income	30,804,100,849	21,859,662,457
Fines, Penalties and Forfeitures	1,083,409,439	1,470,152,225
Sale of Goods and Services	1,181,721,284	3,308,361,086
Receipts from Railway Development Levy Fund	18,939,933,523	17,060,929,683
Receipts from Road Maintenance Levy Fund	69,113,788,000	51,170,784,000
Receipts from Import Declaration Fee (10%) Fund	787,939,623	-
Other Receipts	13,464,229,901	7,616,813,332
Total	156,585,893,769	116,297,920,094

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

6.1.3 Grants

Some development partners channel their grants through the Exchequer Account while others channel their grants through the MDAs as Appropriation in Aid. The grants channelled through the Exchequer Accounts are summarized below:

	30 th June 2017	30 th June 2016
	KShs	KShs
Grants from Foreign Governments	7,036,151,651	9,926,286,132
Grants from International Organizations	7,335,658,437	4,756,650,866
Total Grants	14,371,810,088	14,682,936,998

See note 6.2.3 for a detailed breakdown by development partners.

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.

	30 th June 2017	30 th June 2016
	KShs	KShs
Domestic borrowing		
Treasury Bonds new issues	329,143,390,680	284,089,798,849
Treasury Bills (net)	86,012,178,965	205,792,392,113
Total domestic borrowings	415,155,569,645	489,882,190,962

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.

	30 th June 2017	30 th June 2016
	KShs	KShs
External borrowing		
Commercial Loans	186,302,594,108	134,932,200,817
Borrowings from Foreign Governments and International Organizations	60,336,423,761	47,115,585,202
Total External borrowings	246,639,017,869	182,047,786,019

External borrowing is largely received through the Exchequer. However, the consolidated fund statement also includes activities of the special project deposit accounts through which some external borrowings are disbursed as shown below.

	30 th June 2017	30 th June 2016
	KShs	KShs
External Borrowings received through the Exchequer	224,185,147,118	177,235,155,514
External Borrowings received via Special Project Deposit accounts	22,453,870,751	4,812,630,505
Total External borrowings	246,639,017,869	182,047,786,019

See note 6.2.5 for a detailed breakdown of external borrowing by development partners received through the Exchequer.

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6.2 Statement of Exchequer Receipts and Transfers

This statement summarizes the receipts and transfers through the Exchequer Account for the financial year ended 30th June 2017.

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.

		30 th June 2017	30 th June 2016
	Notes	KShs	KShs
Opening balance		59,808,758,120	203,491,419
Receipts			
Income Tax	6.2.2	1,253,462,715,509	1,109,082,233,905
Non Tax Income	6.2.2	60,849,307,895	46,101,203,494
Grants	6.2.3	14,371,810,089	14,682,936,998
Net Domestic Borrowing	6.2.4	414,990,100,000	506,244,742,690
External Borrowing	6.2.5	224,433,972,940	177,235,155,514
Total Receipts		1,968,107,906,433	1,853,346,272,601
Transfers from the Exchequer			
National Government Recurrent	6.2.6	819,940,446,000	720,283,801,227
National Government Development	6.2.6	394,229,440,637	333,170,357,470
Consolidated Fund Services	6.2.6	498,110,300,908	476,248,207,207
Total National Government		1,712,280,187,545	1,529,702,365,904
County Government	6.2.6	284,708,455,000	264,038,639,996
Total Transfers		1,996,988,642,545	1,793,741,005,900
Excess of Receipts over transfers during the Year		(28,880,736,112)	59,605,266,701
Closing Cash Book balance		30,928,022,008	59,808,758,120

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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 Estimates KShs	Total Actual 30 th June 2017 KShs	Variance 30 th June 2017 KShs	% Realized 30 th June 2017
Receipts Collections:					
Tax Income	1,332,038,003,253	1,257,188,771,535	1,253,462,715,509	(3,726,056,026)	99.70%
Non Tax Income	48,342,403,582	56,247,859,054	60,849,307,895	4,601,448,841	108.18%
Net Domestic Borrowing	406,605,797,673	517,809,108,894	414,990,100,000	(102,819,008,894)	80.14%
Grants	24,186,897,631	26,107,309,597	14,620,635,911	(11,486,673,686)	56.00%
External Borrowing	208,079,242,319	235,997,430,371	224,185,147,118	(11,812,283,253)	94.99%
Total Exchequer Receipts	2,019,252,344,458	2,093,350,479,451	1,968,107,906,433	(125,242,573,018)	94.02%
Exchequer Transfers:					
National Government Recurrent	790,827,224,314	840,612,170,578	819,940,446,000	(20,671,724,578)	97.54%
National Government Development	416,395,943,459	441,804,744,439	394,229,440,637	(47,575,303,802)	89.23%
County Governments	284,722,355,000	284,722,355,000	284,708,455,000	(13,900,000)	100.00%
Consolidated Fund Services	527,306,821,685	526,211,209,434	498,110,300,908	(28,100,908,526)	94.66%
Total Exchequer Transfers	2,019,252,344,458	2,093,350,479,451	1,996,988,642,545	(96,361,836,906)	95.40%

The original estimates were approved by the National Assembly via the Appropriation Act 2016, No 20. of 2016 whose date of assent was 30th June 2016 and date of commencement, 1st July 2016. The Appropriation Act authorized the issue of monies out of the consolidated fund and its application toward the service of the year ending 30th June 2017 and to appropriate the monies, and monies voted on account by the National Assembly for certain public services and purposes.

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The revised estimates though the supplementary budget approved by parliament sought to allocate funds for:

- i) the acquisition of strategic stock to address the crippling food shortages experienced in the country as a result of the drought;
- ii) election security-related operations;
- iii) medical practitioner salaries;
- iv) power transmission and distribution, water resource management and road transport projects;
- v) finance the increased domestic interest debt service and ;
- vi) increased pension payment requirements.

Revenue collection in FY 2016/17 was below the revised target due to shortfall in ordinary revenue collection following reduced collections from excise duty and corporate income tax; and the shortfall in the collection of ministerial appropriation in aid income. Further shortfall in total expenditure and net lending was attributed to lower absorption recorded in both recurrent and development expenditures by the National Government.

6.2.2 Income Tax and Non Income Tax Receipts

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

	30 th June 2017	30 th June 2016
	KShs	KShs
Income Tax		
Taxes on Income, Profits and Capital Gains	627,469,093,795	564,563,468,536
Taxes on Goods and Services	603,046,912,768	519,336,821,738
Taxes in International Trade and Transactions	22,946,708,946	25,181,943,631
Total income tax	1,253,462,715,509	1,109,082,233,905
Non Income Tax		
Other taxes	51,613,288,614	42,873,176,007
Fines, Penalties and Forfeitures	1,518,212,097	2,278,336,400
Other Receipts Not Classified Elsewhere	7,717,807,184	949,691,087
Total non-income tax	60,849,307,895	46,101,203,494

6.2.3 Grants

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

	30 th June 2017	30 th June 2016
	KShs	KShs
Grants from Foreign Governments and International Organizations	14,371,810,089	14,682,936,998
Grand total	14,371,810,089	14,682,936,998

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

Description	30 th June 2017	30 th June 2016
	KShs	KShs
Grants from Foreign Governments and International Organisations		
Government of Italy	28,000,000	688,960,000
African Union Mission in Somalia (AMISOM)	7,335,658,437	4,756,650,865
Danish International Development Agency (DANIDA)	762,678,020	2,138,131,584
International Development Association (IDA)	3,245,350,362	4,296,409,230
The Global Fund	1,639,199,558	1,310,987,559
The United Nations Children's Fund (UNICEF)	13,721,280	488,394,200
Swedish International Development Cooperation Agency (SIDA)	897,492,985	400,000,000
Japan International Corporation (JICA)	11,880,000	299,000,000
Common Market for Eastern and Southern Africa (COMESA)	-	232,000,000
International Fund for Agricultural Development (IFAD)	129,969,553	39,321,590
African Development Bank (ADB)	-	24,851,416
United Nations Development Programme (UNDP)	19,999,000	8,230,555
United Nations Environmental Programme (UNEP)	9,500,000	-

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Description	30 th June 2017	30 th June 2016
	KShs	KShs
World Food Programme	110,000,000	-
Deutsche Gesellschaft fur Internationale Zusammenarbeit GIZ	3,985,200	
United National Population Fund (UNFPA)	164,375,695	-
Total	14,371,810,089	14,682,936,998

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:

	30 th June 2017	30 th June 2016
	KShs	KShs
Treasury Bonds	328,990,100,000	281,411,581,649
Treasury Bills (net)	86,000,000,000	224,833,161,041
Net proceeds	414,990,100,000	506,244,742,690

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:

	30 th June 2017	30 th June 2016
	KShs	KShs
Commercial Financing	186,302,594,108	145,031,200,688
Borrowings from International Organizations	38,131,378,832	32,203,954,826
Total	224,433,972,940	177,235,155,514

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

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Description	30 th June 2017	30 th June 2016
	KShs	KShs
Commercial Financing		
African Export–Import Bank (AFREXIM BANK)	10,114,000,000	10,099,000,000
Syndicated Loan	110,969,311,208	74,332,200,688
Eastern and Southern Africa Trade and Development Bank	65,219,282,900	-
Government of China	-	60,600,000,000
Total commercial financing	186,302,594,108	145,031,200,688
Borrowings from International Organisations		
International Development Association (IDA)	34,834,808,495	28,829,297,087
International Fund for Agricultural Development (IFAD)	709,881,493	798,315,588
Agence Francaise de Development (AFD)	-	888,692,181
The United Nations Children's Fund (UNICEF)	-	548,390,340
Japan International Corporation (JICA)	1,394,400,000	436,358,796
Danish International Development Agency (DANIDA)	36,978,144	409,170,477
African Development Bank (ADB)	179,112,321	136,701,705
The Global Fund	912,842,393	97,353,858
KFW Bank - Government of Germany	63,355,986	59,674,794
Total borrowings from International Organisations	38,131,378,832	32,203,954,826
Total	224,433,972,940	177,235,155,514

6.2.6 Exchequer Transfers

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

		30th June 2017	30th June 2017
		KShs	KShs
National Government Recurrent	Appendix 1.1	819,940,446,000	720,283,801,227
National Government Development	Appendix 1.2	394,229,440,637	333,170,357,470
National Government CFS	Appendix 1.3	498,110,300,908	476,248,207,207
County Governments	Appendix 1.4	284,708,455,000	264,038,639,996
Net Exchequer Transfers		1,996,988,642,545	1,793,741,005,900

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.

6.3.1 Summary Movement of Receivers of Revenue Accounts for the financial year ended 30th June 2017

No	Receivers of Revenue (RoR)	Total Opening Balances Kshs	Opening Balance Adjustment **** Kshs	Total Tax Receipts Kshs	Total Non Tax Receipts Kshs	Total Grants Kshs	Total Loans Kshs	Total Receipts Kshs	Transfer to the Exchequer by RoR *** Kshs	Closing Balance Kshs
1	Principal Secretary to the National Treasury – Taxes **	3,570,884,296	(1,908,009,593)	1,253,462,715,507	5,124,538,929	7,335,658,437	-	1,265,922,912,873	(1,265,840,775,902)	1,745,011,674
2	Principal Secretary to the National Treasury – Resource Mobilisation Department	94,104	-	-	-	-	496,668,501	496,668,501	(496,668,501)	94,104
3	Principal Secretary to the National Treasury – Debt	-	-	-	-	-	601,292,694,108	601,292,694,108	(601,292,694,108)	-
4	Investment Secretary - National Treasury*****	107,036	-	-	33,844,628,931	-	-	33,844,628,931	(33,844,628,931)	107,036
5	Principal Secretary to the National Treasury – Pensions	-	-	-	356,715,202	-	-	356,715,202	(356,715,202)	-
6	Principal Secretary to the Ministry of Lands and Physical Planning	-	-	89,212,543	1,621,321,526	-	-	1,710,534,069	(1,710,534,069)	-
7	Principal Secretary to the State Department for Housing & Urban Development	-	-	-	249,561,253	-	-	249,561,253	(94,927,853)	154,633,400
8	Principal Secretary to the State Department of Infrastructure	-	-	-	-	-	-	-	-	-
9	Chief Registrar - The Judiciary	217,770,172	-	-	1,930,440,874	-	-	1,930,440,874	(1,677,279,261)	470,931,785
10	Principal Secretary to the State Department for Agriculture	-	-	-	439,300,200	-	-	439,300,200	-	439,300,200
11	Principal Secretary to the State Department	-	-	-	101,651,876	-	-	101,651,876	(101,651,876)	-

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No	Receivers of Revenue (RoR)	Total Opening Balances	Opening Balance Adjustment ****	Total Tax Receipts	Total Non Tax Receipts	Total Grants	Total Loans	Total Receipts	Transfer to the Exchequer by RoR ***	Closing Balance
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	for Correctional Services									
	Office of the Attorney General and Department of Justice	164,322,122	-	-	585,063,916	-	-	585,063,916	(531,547,618)	217,838,420
12	Principal Secretary to the State Department for Broadcasting & Telecommunication	-	-	-	-	-	-	-	-	-
13	Principal Secretary to the State Department for Public Works	-	-	-	534,500	-	-	534,500	(534,500)	-
14	Principal Secretary - State Department of Interior	-	-	-	10,752,953,005	-	-	10,752,953,005	(10,748,375,972)	4,577,033
15	Principal Secretary to the State Department for Fisheries and the Blue Economy	1,482,000	-	-	181,461,217	-	-	181,461,217	(182,943,217)	-
16	Principal Secretary to the Ministry of Mining	-	-	-	1,083,881,960	-	-	1,083,881,960	(1,073,270,743)	10,611,217
17	Direct Debits to the Exchequer*	-	-	-	7,255,813,376	-	-	7,255,813,376	(7,255,813,376)	-
18										
	Total FY 2016/17	3,954,659,730	(1,908,009,593)	1,253,551,928,050	61,756,550,085	7,335,658,437	601,789,362,609	1,924,433,499,181	(1,923,437,044,449)	3,043,104,869

* 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 1,923,437,044,449 transferred to Exchequer includes Kshs 414,990,100,000 relating to domestic borrowing and Kshs 1,508,446,944,449 from the other RoR. See note 4

**** This is an adjustment that revises the National Treasury Receiver of Revenue cumulative opening balances from old provisioning balances to actual cash balances. See Note 6.9

***** Investment Secretary - National Treasury is consolidated within the National Treasury receiver of revenue financial statements but has been separated for purposes of disclosure in the above note.

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6.3.2 Summary Movement of Receivers of Revenue Accounts for the financial year ended 30th June 2016

Receivers of Revenue (RoR)	Total Opening Balances	Total Tax Receipts	Total Non Tax Receipts	Total Grants	Total Loans	Total Receipts	Transfer 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)	-
Total FY 2015/16	3,311,465,280	1,109,155,125,308	46,671,506,411	4,756,650,866	650,472,943,506	1,811,056,226,091	(1,810,413,031,641)	3,954,659,730

* 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 1,810,413,031,642 transferred to Exchequer includes Kshs 506,244,742,690 relating to domestic borrowing and Kshs 1,304,168,288,952 from the other RoR. See note 4

**** Investment Secretary - National Treasury is consolidated within the National Treasury receiver of revenue financial statements but has been separated for purposes of disclosure in the above note...

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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.

6.4.1 Movement of Domestic Borrowing Accounts for financial year ended 30th June 2017

Items	Treasury Bond Account KShs	Treasury Bills (Net) Account KShs	Overdraft account KShs	Totals 30 th June 2017 KShs	Totals 30 th June 2016 KShs
Opening balance	-	27,435,261,106	(44,203,669,036)	(16,768,407,930)	(39,172,400,568)
Net domestic borrowing					
New Issues of Treasury Bonds	329,143,390,680	-	-	329,143,390,680	284,089,798,849
Net Borrowing for Treasury Bills (net)	-	86,012,178,965	-	86,012,178,965	205,792,392,113
Net Borrowing	329,143,390,680	86,012,178,965	-	415,155,569,645	489,882,190,962
Transfers					
Transfer from CFS R50 to Treasury Bills a/c and Overdraft a/c	-	-	-	-	80,267,572,342
Net transfer between Treasury Bills a/c and Overdraft a/c	-	-	-	-	8,718,789,052
Net transfer between Treasury Bonds Interest a/c and Overdraft a/c	-	-	44,203,669,036	44,203,669,036	(50,219,817,028)
Net transfer between Treasury Bonds Interest a/c and Treasury Bills a/c	-	(13,280,238,907)	-	(13,280,238,907)	-
Net inter-account transfers	-	(13,280,238,907)	44,203,669,036	30,923,430,129	38,766,544,366
Transfers to Exchequer					
Transfer from Treasury Bonds to Exchequer a/c	(328,990,100,000)	-	-	(328,990,100,000)	(281,411,581,649)
Transfer from Treasury Bills to Exchequer a/c		(86,000,000,000)	-	(86,000,000,000)	(224,833,161,041)
Total transfers to Exchequer	(328,990,100,000)	(86,000,000,000)	-	(414,990,100,000)	(506,244,742,690)

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Items	Treasury Bond Account KShs	Treasury Bills (Net) Account KShs	Overdraft account KShs	Totals 30 th June 2017 KShs	Totals 30 th June 2016 KShs
Closing balances	153,290,680	14,167,201,164	-	14,320,491,844	(16,768,407,930)
Represented by: Bank balances	153,290,680	14,167,201,164	-	14,320,491,844	(16,768,407,930)

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6.4.2 Movement of Domestic Borrowing Accounts for financial year ended 30th 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)
Net domestic borrowing					
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
Net Borrowing	284,089,798,849	205,792,392,113	-	489,882,190,962	283,561,118,392
Transfers					
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	
Net transfer between T-Bonds Interest a/c and Overdraft a/c	-	-	(50,219,817,024)	(50,219,817,024)	(534,405,952)
Net inter-account transfers	-	46,476,030,034	(7,709,485,664)	38,766,544,370	7,179,035,412
Transfers to Exchequer					
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)
Total transfers to Exchequer	(281,411,581,649)	(224,833,161,041)	-	(506,244,742,690)	(292,680,000,000)
Closing balances	-	27,435,261,106	(44,203,669,032)	(16,768,407,926)	(39,172,400,568)
Represented by: Bank balances	-	27,435,261,106	(44,203,669,032)	(16,768,407,926)	(39,172,400,568)

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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 Fund (consolidated within the National Treasury receiver of revenue financial statements), Railway Development Levy Fund, Road Maintenance Levy Fund and the Import Declaration Fee (10%) Fund.

Pursant to the enactment of Miscellaneous Fee and Levies Act No. 29 of 2016, the Import Declaration Fee (10%) Fund was established in the financial year 2016/17. Out of the import declaration fee which is 2% of the customs value collected by the Kenya Revenue Authority, 10% of the fee is paid into the Import Declaration Fee (10%) Fund established and managed in accordance with the Public Finance Management Act, No. 18 of 2012. The monies in the fund are to be used for payment of Kenya's contribution to the African Union and any other international organisation to which Kenya has a financial obligation. There was no disbursement from this fund in the financial year 2016/17.

This statement summarizes the receipts and transfers through the three Special Funds for the financial year ended 30th June 2017.

Receiver of Revenue (RoR)	SF-Railway Development Levy Fund KShs	SF-Road Maintenance Levy Fund KShs	SF-Import Declaration Fee (10%) Fund KShs	30 th June 2017 KShs	30 th June 2016 KShs
Total Opening Balances	15,022,970,285	16,021,491,000	-	31,044,460,285	17,710,451,534
Total Receipts	18,939,933,523	69,113,788,000	787,939,623	88,841,661,146	68,231,712,683
Transfers to public entities*	(23,299,550,338)	(60,468,600,000)	-	(83,768,150,338)	(54,897,703,932)
Surplus	10,663,352,470	24,666,679,000	787,939,623	36,117,971,093	31,044,461,285
Represented by:					
Bank Balances	10,663,352,470	24,666,679,000	787,939,623	36,117,971,093	31,044,460,285

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

	30 th June 2017 KShs	30 th June 2016 KShs
Railway Development Levy Operations Account	23,299,550,338	14,353,521,932
Road Maintenance Levy Fund		
Kenya Roads Board	775,027,000	649,272,000
Kenya National Highways Authority	20,459,228,000	11,940,280,000
Kenya Rural Roads Authority	10,893,617,000	9,188,761,000
Kenya Urban Roads Authority	5,106,383,000	4,307,232,000
Kenya Wildlife Service	500,000,000	287,149,000
State Department of Infrastructure	5,000,000,000	2,871,488,000
County Governments **	7,500,000,000	3,300,000,000
Road Annuity Programme	9,800,000,000	8,000,000,000

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	30 th June 2017	30 th June 2016
	KShs	KShs
Others	434,345,000	
Total	60,468,600,000	40,544,182,000
Grand Total	83,768,150,338	54,897,703,932

** The table below represents a reconciliation of the amounts disbursed by the Road Maintenance Fund against amounts received and recorded by the County Governments. The resultant variances are due to timing differences.

Description	Amounts Disbursed by the Road Maintenance Fund	Amounts Received by the County Governments	Timing Difference	Explanation
	KShs	KShs	Kshs	
Fuel Levy	7,500,000,000	4,306,807,616	3,193,192,384	See Note 1 below.
Coffee Cess	-	106,833,127	(106,833,127)	See Note 2 below.
Total	7,500,000,000	4,413,640,743	3,086,359,257	

Notes

1. The Road Maintenance Levy Fund in the period ended 30th June 2017 transferred KShs 4.3 Billion to the County Governments and accrued KShs 3.2 Billion whose total amount resulted to KShs 7.5 Billion. Further, in same the period ended 30th June 2017, the Road Maintenance Fund’s budget amounted to KShs 7.5 Billion while CARA’s budget amounted KShs 4.3 Billion resulting in the underlying difference of KShs 3.2 Billion. The resultant difference was however subsequently regularized in the financial year 2017/18 when CARA’s budget resulted to KShs 11 Billion while that of Road Maintenance Fund resulted to KShs 7.8Billion as a results of the same difference.
2. Coffee Cess funds were accrued for by the Road Maintenance Levy Fund in the period ended 30th June 2016 and disbursed to the County Governments in the period ended 30th June 2017 leading to a timing difference of KShs 107 Million.

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 2016/2017

During the financial year 2016/2017 the accounts had an opening balance of Kshs 21.9 Billion (PY: Kshs 30.8 Billion), received Kshs 66.88 Billion (PY: Kshs 47.75 Billion) from the development partners, disbursed a total of Kshs 65.43 Billion (PY: Kshs 56.79 Billion) and ended with a closing balance of Kshs 23.67 Billion (PY: Kshs 21.92 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:

	30 th June 2017	30 th June 2016
	KShs	KShs
Opening balance	21,923,878,070	-
Opening balance adjustments	-	30,817,545,170
Receipts from development partners	66,875,906,911	47,745,871,335
Disbursements to projects through the Exchequer Accounts*	(44,670,861,984)	(42,933,240,960)
Payments to supplier or direct transfer to projects	(20,754,700,266)	(13,862,348,395)
Exchange gain	291,146,553	156,050,920
Closing balance represented by bank balances	23,665,369,284	21,923,878,070

* Receipts from the development partners is made up of the following:

	Notes	30 th June 2017	30 th June 2016
		KShs	KShs
Grants from international organisations	4	7,036,151,651	9,926,286,133
External borrowings from international organisations	4	37,634,710,333	33,006,954,827
Total Receipts		44,670,861,984	42,933,240,960

6.7 Statement of E-Citizen revenue control accounts

6.7.1 Flow of Funds

As part of the transformation in the delivery of Government services, a Presidential Directive was issued on 30th November 2013 requiring all payments into Government to be digitalized starting 1st April 2014, this was to enhance the efficiency of service delivery to citizens while enabling them to pay for the services more conveniently.

Subsequently, a Taskforce on Government Digital Payments was established vide Gazette Notice No 2725 of April 24th 2014 to spearhead the digitization of Government payments.

The Taskforce set up the e-citizen portal which was integrated with mobile money and visa/credit card payment providers to enable citizens make electronic payments for services requested through the portal. Funds collected from various payment providers are settled into a collection bank account and the Government revenues transferred to the entities accounts at the Central Bank of Kenya.

6.7.2 Summary of movement of funds during FY 2016/2017

During the financial year 2016/2017 the accounts had an opening balance adjustment of Kshs 185.82 Million, received KShs 9.97 Billion for public related services, disbursed KShs 6.09 Billion to National Government Receivers of Revenue and KShs 3.34 Billion to County Governments and other Receivers, incurred other charges amounting to KShs 28.64 Million and ended with a closing balance of KShs 703.47 Million.

The summary movement of funds through these accounts are shown below:

	30 th June 2017
	KShs
Opening balance	-
Opening balance adjustment	185,823,065
Receipts	
Safaricom Mpesa (Paybill No.206206)	5,050,108,850
KCB (Cash Deposits & Card Centre)	3,048,532,229
Equity	34,625,897
Airtel	2,215,032
Mobikash	-
Kenswitch	202,400
KCB (USD Account)	1,835,333,287
Total Receipts	9,971,017,695
Disbursements to National Government Receiver of Revenues	
Principal Secretary - State Department of Interior	(5,687,197,770)
Office of The Attorney General and Department of Justice	(252,653,887)
Principal Secretary - Ministry of Land, Housing and Urban Development	(146,057,390)
Principal Secretary - Ministry of Mining	(865,050)
Total Disbursements to National Government Receiver of Revenues	(6,086,774,097)
Disbursements County Governments and Other Receivers	

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	KShs
National Transport and Safety Authority (NTSA)	(2,638,729,391)
Mombasa County	(546,787,688)
Kisumu County	(73,506,863)
Nyeri County	(78,935,275)
Total Disbursements to County Governments and Other Receivers	(3,337,959,217)
Other Charges	
Settlements to National Bank of Kenya (<i>Note i*</i>)	-
Convenience Fee (<i>Note ii*</i>)	(9,965,000)
Reversals to Customers (<i>Note iii*</i>)	(1,200)
Bank Charges (<i>Note iv*</i>)	(111)
Exchange Differences (<i>Note v*</i>)	(1,607,361)
Net Reversals from CBK to KCB Settlement A/c (Due to Misposting) (<i>Note vi*</i>)	(17,066,298)
Total Other Charges	(28,639,970)
Closing balance	703,467,476
Represented By:	
KCB USD account (CY : \$1,553,171.34 * KShs 103.71; (PY : \$ 1182639.86 * KShs 101.10)	161,082,040
KCB KShs account	267,455,305
Safaricom Mpesa (Paybill No.206206)	184,795,204
KCB (Cash Deposits & Card Centre)	87,088,219
Equity	2,221,613
Airtel	825,095
Total	703,467,476

Notes*

- The settlements to National Bank of Kenya was done from MPESA transactions in the initial stage of the E-Citizen. The bank account statement was not available for analysis.
- This amount was paid to the e-Citizen service provider from e-Citizen MPESA pay bill number as part of the KShs.50 convenience fee charged on KShs transactions.
- The amounts were transferred back to customers MPESA accounts by e-Citizen MPESA pay bill number operator for various reasons including erroneous payment by customers.
- These are bank fees charged by Kenya Commercial Bank (KCB) on the e-Citizen Settlement accounts.
- There are exchange differences arising out of translation of transaction movements of KCB USD account to reporting currency.
- These were reversals from CBK due to posting errors when sending settlement instructions to settle money into MDA accounts at CBK.

6.8 Statement of East Africa Visa Tourist Accounts

6.8.1 Flow of Funds

Following the directives from the first and second infrastructure summits of Heads of state of the Republic of Kenya, the Republic of Rwanda and the Republic of Uganda held respectively in Entebbe Uganda on 24th-25th June 2013 and in Mombasa on 28th August 2013, an MOU was entered into between the parties in order to establish an East Africa Tourist Visa to enable tourist visit all the three countries with single visa. This is to enhance cooperation and promotion of tourism of the partner states as a single tourist destination. An East Africa tourist visa (EATV) is to be issued upon payment of USD 100 or the equivalent foreign currency.

The modalities of sharing revenues from East Africa tourist visa is as follows; 10% to be retained by the issuing party to support its administration cost including the bank charges accrued therein while the remaining 90% shall be shared equally among the parties each receiving 30%.

The Memorandum of Understanding was signed and sealed on 27th October, 2013.

6.8.2 Summary of movement of funds during FY 2016/2017

6.8.2.1 Kenya Partner State

The summary movement of funds below represents Kenya's partner state, allocated portion, of:

- Monies received from the Immigration and Foreign Affairs collections departments for the East Africa tourist visa arising from sticker sales,
- Shared revenue received from the respective partner states and;
- Amounts disbursed to the National Treasury Receiver of Revenue account for onward transfer to the Exchequer.

During the financial year 2016/2017 the accounts had an opening balance adjustment of KShs 37.5 Million, received KShs 29.07 Million for the East Africa visa sticker sales and shared revenue received from the respective partner states, disbursed KShs 63.13 Million to National Treasury Receiver of Revenue, earned net exchange gain amounting to KShs 0.03 Million and ended with a closing balance of KShs 3.47 Million.

(Refer also to 6.8.2.2 Summary of movement of funds for the East Africa partner states)

The summary movement of funds through these accounts are shown below:

Description	30th June 2017
	KShs
Opening Balances:	
From Partner States Share	-
Sticker Sales	-
Opening Balance Adjustment:	
From Partner States Share	26,620,884
Sticker Sales	10,883,119
Total Opening Balances:	37,504,003
Receipts:	
Receipts from Uganda & Rwanda	-
Receipts from Sticker sales	29,067,655
Total Receipts	29,067,655
Disbursements:	

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Description	30th June 2017
	KShs
Disbursements to Partner States	-
Disbursements to National Treasury Receiver of Revenue	(63,128,715)
Total Disbursements	(63,128,715)
Other Charges:	
Bank Charges	(450)
Exchange Differences	27,775
Total Other Charges	27,325
Closing Balance:	
From Partner States share	-
Sticker sales	3,470,268
Total Closing Balances	3,470,268
Represented By:	
CBK KShs Account	1,467,592
CBK USD Account	
CY: USD 19,310 @ KShs 103.7117	
PY: USD 33,163 @ KShs 101.1022	2,002,676
Total	3,470,268

6.8.2.2 East Africa Partner States

The summary movement of funds below represents East Africa partner states, allocated portion, of:

- iv) Monies received from the Immigration and Foreign Affairs collections departments for the East Africa tourist visa arising from sticker sales,
- v) Shared revenue received from the respective partner states and;
- vi) Amounts disbursed to the treasuries of the respective partner states for onward transfer to the Exchequer.

During the financial year 2016/2017 the accounts had an opening balance of Kshs 48.28 Million, received KShs 72.67 Million for the East Africa visa sticker sales and shared revenue received from the respective partner states, disbursed KShs 112.34 Million to the treasuries of the respective partner states, earned net exchange gain amounting to KShs 0.066 Million and ended with a closing balance of KShs 8.68 Million.

The summary movement of funds through these accounts are shown below:

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A) Summary Movement of funds for the financial year ended 30th June 2017

Description	Kenya KShs	Rwanda KShs	Uganda KShs	Total KShs
Opening Balances:				
From Partner States Share	26,620,884	-	-	26,620,884
Sticker Sales	10,883,119	5,388,370	5,388,370	21,659,860
Total Opening Balances:	37,504,003	5,388,370	5,388,370	48,280,744
Receipts:				
Receipts from Uganda & Rwanda	-	-	-	-
Receipts from Sticker sales	29,067,655	21,800,741	21,800,741	72,669,138
Total Receipts	29,067,655	21,800,741	21,800,741	72,669,138
Disbursements:				
Disbursements to Partner States	-	(24,606,904)	(24,606,904)	(49,213,808)
Disbursements to National Treasury Receiver of Revenue	(63,128,715)	-	-	(63,128,715)
Total Disbursements	(63,128,715)	(24,606,904)	(24,606,904)	(112,342,523)
Other Charges:				
Bank Charges	(450)	-	-	(450)
Exchange Differences	27,775	20,831	20,831	69,438
Total Other Charges	27,325	20,831	20,831	68,988
Closing Balance:				
From Partner States share	-	-	-	-
Sticker sales	3,470,268	2,603,039	2,603,039	8,676,346
Total Closing Balances	3,470,268	2,603,039	2,603,039	8,676,346
Represented By:				
CBK KShs Account	1,467,592	1,101,032	1,101,032	3,669,656
CBK USD Account Total USD 48,275.07 @ KShs 103.7117	2,002,676	1,502,007	1,502,007	5,006,690
Total	3,470,268	2,603,039	2,603,039	8,676,346

6.9 Prior Year Adjustment

This adjustment was made in the books of various Receivers of Revenue to revise the cumulative opening balances from old provisioning balances to actual balances.

Description	30 th June 2017	30 th June 2016
	KShs	KShs
Opening balance per audited financial statements	3,570,884,296	3,315,019,714
Prior year adjustments	(1,908,009,593)	(3,554,434)
Revised Balance	1,662,874,703	3,311,465,280

This relates to clearance of old, historical and unsupported balances that formed part of the opening balance. The adjustment resulted after clearance by the Old Balances Task Force in National Treasury.

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Appendix 1: Statement of Actual Receipts and Net Exchequer Issues as at 30th June, 2017

The following tables show the details of the transfers to the respective voted entities for the Financial Year ended 30th June 2017.

1.1 National Government Recurrent Budget FY 2016/2017

Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers 30th June 2017 Kshs	% Realized 30th June 2017
1011	The Presidency	7,934,692,595	10,463,123,388	9,572,963,000	91.49%
1021	State Department for Interior	102,533,302,319	107,229,125,445	105,219,650,000	98.13%
1023	State Department for Correctional Services	19,209,032,569	20,226,920,720	20,220,600,000	99.97%
1032	State Department for Devolution	649,451,492	794,465,766	793,950,000	99.94%
1033	State Department for Special Programmes	1,405,811,247	8,331,211,404	8,330,700,000	99.99%
1034	State Department for Planning and Statistics	4,391,330,425	5,058,829,891	4,994,300,000	98.72%
1041	Ministry of Defence	98,654,161,519	101,149,926,564	101,148,200,000	100.00%
1052	Ministry of Foreign Affairs	17,036,640,947	17,589,534,758	16,481,100,000	93.70%
1063	State Department for Basic Education	57,347,203,088	56,702,911,960	56,237,860,000	99.18%
1064	State Department for Vocational and Technical Training	2,324,529,852	2,529,461,570	2,502,800,000	98.95%
1065	State Department for University Education	43,969,833,681	46,911,579,787	46,217,688,000	98.52%
1071	The National Treasury	36,740,857,285	37,527,564,690	35,996,000,000	95.92%
1081	Ministry of Health	25,012,234,361	31,759,132,862	30,229,300,000	95.18%
1091	State Department of Infrastructure	1,839,085,190	1,941,318,901	1,916,650,000	98.73%
1092	State Department of Transport	1,403,740,412	1,448,225,133	1,437,208,000	99.24%
1093	State Department for Maritime Affairs	237,159,288	254,159,288	239,900,000	94.39%
1094	State Department for Housing & Urban Development	862,299,444	1,317,662,844	1,295,000,000	98.28%
1095	State Department for Public Works	893,187,546	771,867,268	749,400,000	97.09%
1103	State Department for Water Services	1,486,833,410	2,364,609,131	2,355,300,000	99.61%
1104	State Department for Irrigation	533,008,351	469,090,276	468,500,000	99.87%

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Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers 30th June 2017 Kshs	% Realized 30th June 2017
1105	State Department for Environment	2,160,214,030	2,850,467,951	2,850,430,000	100.00%
1106	State Department for Natural Resources	5,082,322,046	6,323,048,746	6,269,800,000	99.16%
1112	Ministry of Lands and Physical Planning	2,179,186,429	2,250,221,344	2,162,501,000	96.10%
1122	State Department for Information Communications and Technology & Innovation	909,425,207	1,145,923,022	964,923,000	84.20%
1123	State Department for Broadcasting & Telecommunications	1,870,126,830	3,085,431,277	2,365,300,000	76.66%
1132	State Department for Sports Development	3,606,550,551	3,517,231,688	3,481,364,000	98.98%
1133	State Department for Arts and Culture	2,640,446,449	2,957,352,359	2,923,500,000	98.86%
1152	State Department for Energy	1,871,436,740	1,875,936,740	1,870,585,000	99.71%
1153	State Department for Petroleum	43,786,904	155,486,904	144,400,000	92.87%
1161	State Department for Agriculture.	8,557,076,695	11,589,155,989	11,568,560,000	99.82%
1162	State Department for Livestock.	1,865,938,320	6,010,845,571	5,265,200,000	87.59%
1164	State Department for Fisheries and the Blue Economy	1,653,196,791	1,834,575,736	1,817,400,000	99.06%
1172	State Department for Investment and Industry	2,646,315,153	2,835,444,807	2,835,400,000	100.00%
1173	State Department for Cooperatives	3,114,450,523	3,152,741,635	3,095,800,000	98.19%
1174	State Department for Trade	2,899,522,136	3,471,579,747	3,342,160,000	96.27%
1183	State Department for East African Integration	1,539,165,024	1,511,815,010	1,487,060,000	98.36%
1184	State Department for Labour	1,292,843,257	1,519,694,230	1,414,800,000	93.10%
1185	State Department for Social Protection	8,064,371,032	7,964,957,811	7,957,820,000	99.91%
1191	Ministry of Mining	683,364,217	885,652,150	882,265,000	99.62%
1201	Ministry of Tourism	1,375,553,209	1,459,600,000	1,447,750,000	99.19%
1211	State Department for Public Service and Youth Affairs	12,862,973,969	14,192,235,124	11,916,900,000	83.97%
1212	State Department for Gender	1,125,441,006	776,647,815	670,950,000	86.39%
1252	State Law Office and Department of Justice	3,640,732,362	4,250,732,362	3,880,802,000	91.30%
1261	The Judiciary	12,859,460,378	12,956,160,378	12,656,955,000	97.69%

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Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers 30th June 2017 Kshs	% Realized 30th June 2017
1271	Ethics and Anti-Corruption Commission	2,691,080,000	3,230,080,000	3,224,879,000	99.84%
1281	National Intelligence Service	25,346,000,000	29,046,000,000	29,045,930,000	100.00%
1291	Office of the Director of Public Prosecutions	2,125,584,100	2,113,393,129	1,811,949,000	85.74%
1311	Office of the Registrar of Political Parties	826,916,880	826,916,880	667,592,000	80.73%
1321	Witness Protection Agency	379,542,900	388,440,000	388,440,000	100.00%
2011	Kenya National Commission on Human Rights	428,785,600	420,785,600	416,145,000	98.90%
2021	National Land Commission	1,434,548,504	1,267,476,968	1,264,100,000	99.73%
2031	Independent Electoral and Boundaries Commission	18,560,800,000	23,060,800,000	19,823,900,000	85.96%
2041	Parliamentary Service Commission	10,382,000,000	10,451,736,000	8,827,300,000	84.46%
2042	National Assembly	16,948,000,000	16,948,000,000	15,504,200,000	91.48%
2051	Judicial Service Commission	450,000,000	450,000,000	435,200,000	96.71%
2061	The Commission on Revenue Allocation	355,781,774	355,781,774	318,957,000	89.65%
2071	Public Service Commission	1,178,870,000	1,227,801,597	1,224,100,000	99.70%
2081	Salaries and Remuneration Commission	532,940,000	556,340,000	555,650,000	99.88%
2091	Teachers Service Commission	193,772,348,650	190,545,010,342	190,544,600,000	100.00%
2101	National Police Service Commission	435,340,000	434,998,700	429,100,000	98.64%
2111	Auditor General	4,032,880,000	4,032,880,000	4,026,600,000	99.84%
2121	Controller of Budget	561,269,850	521,174,791	490,000,000	94.02%
2131	The Commission on Administrative Justice	468,632,000	448,989,051	447,300,000	99.62%
2141	National Gender and Equality Commission	416,270,878	386,970,435	381,200,000	98.51%
2151	Independent Policing Oversight Authority	491,338,899	484,935,269	433,610,000	89.42%
	Total	790,827,224,314	840,612,170,578	819,940,446,000	97.54%

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1.2 National Government Development Budget

Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers 30th June 2017 Kshs	% Realized 30th June 2017
1011	The Presidency	481,340,000	470,640,000	448,500,000	95.30%
1021	State Department for Interior	22,722,800,000	27,402,570,000	26,434,500,000	96.47%
1023	State Department for Correctional Services	1,050,000,000	525,000,000	524,200,000	99.85%
1032	State Department for Devolution	2,304,000,000	1,044,809,000	348,868,883	33.39%
1033	State Department for Special Programmes	2,678,000,000	4,788,000,000	4,787,200,000	99.98%
1034	State Department for Planning and Statistics	40,089,318,664	30,717,050,564	30,466,284,001	99.18%
1052	Ministry of Foreign Affairs	3,000,000,000	2,750,000,000	2,750,000,000	100.00%
1063	State Department for Basic Education	5,942,420,568	12,844,235,542	11,521,544,472	89.70%
1064	State Department for Vocational and Technical Training	2,450,999,370	4,893,049,370	4,737,000,000	96.81%
1065	State Department for University Education	8,503,750,630	8,200,785,630	8,129,086,500	99.13%
1071	The National Treasury	26,657,892,403	21,527,884,302	16,900,474,028	78.51%
1081	Ministry of Health	20,826,356,164	31,252,294,683	26,223,017,388	83.91%
1091	State Department of Infrastructure	84,782,200,000	94,983,480,370	88,753,616,810	93.44%
1092	State Department of Transport	15,345,000,000	15,854,800,000	11,367,776,343	71.70%
1094	State Department for Housing & Urban Development	13,364,020,000	11,596,835,000	9,560,020,511	82.44%
1095	State Department for Public Works	2,047,000,000	1,168,500,000	1,009,600,000	86.40%
1103	State Department for Water Services	11,139,000,000	22,005,534,131	20,460,757,602	92.98%
1104	State Department for Irrigation	9,840,000,000	8,300,500,000	7,008,794,345	84.44%
1105	State Department for Environment	3,900,544,731	2,497,806,500	1,927,241,490	77.16%
1106	State Department for Natural Resources	2,146,000,000	1,545,500,000	1,545,500,000	100.00%
1112	Ministry of Lands and Physical Planning	3,832,080,000	3,366,080,000	2,703,400,000	80.31%
1122	State Department for Information Communications and Technology & Innovation	19,501,000,000	21,147,895,788	19,305,556,336	91.29%

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Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers 30th June 2017 Kshs	% Realized 30th June 2017
1123	State Department for Broadcasting & Telecommunications	658,000,000	329,000,000	319,000,000	96.96%
1132	State Department for Sports Development	1,555,000,000	2,010,500,000	2,008,000,000	99.88%
1133	State Department for Arts and Culture	986,000,000	495,820,660	483,500,000	97.52%
1152	State Department for Energy	36,530,936,986	43,678,974,925	40,399,452,654	92.49%
1153	State Department for Petroleum	2,870,900,000	1,532,750,000	600,692,640	39.19%
1161	State Department for Agriculture.	9,918,136,783	9,682,486,047	8,854,395,970	91.45%
1162	State Department for Livestock.	4,003,031,164	3,382,531,164	2,555,676,956	75.56%
1164	State Department for Fisheries and the Blue Economy	2,030,000,000	2,161,345,654	2,142,534,238	99.13%
1172	State Department for Investment and Industry	5,053,600,000	3,100,000,000	3,009,178,329	97.07%
1173	State Department for Cooperatives	530,000,000	530,000,000	520,900,000	98.28%
1174	State Department for Trade	245,000,000	122,500,000	100,300,000	81.88%
1184	State Department for Labour	477,200,000	418,610,000	366,322,824	87.51%
1185	State Department for Social Protection	14,820,400,000	14,457,898,000	13,459,338,520	93.09%
1191	Ministry of Mining	3,868,000,000	1,321,134,978	1,178,700,000	89.22%
1201	Ministry of Tourism	4,842,000,000	3,592,000,000	3,205,100,000	89.23%
1211	State Department for Public Service and Youth Affairs	12,648,065,996	14,483,065,996	10,041,963,550	69.34%
1212	State Department for Gender	3,472,400,000	3,430,000,000	3,430,000,000	100.00%
1252	State Law Office and Department of Justice	70,000,000	70,000,000	69,500,000	99.29%
1261	The Judiciary	4,449,000,000	4,153,000,000	2,214,046,247	53.31%
1271	Ethics and Anti-Corruption Commission	100,000,000	250,000,000	250,000,000	100.00%
1291	Office of the Director of Public Prosecutions	98,550,000	98,550,000	-	-
2021	National Land Commission	-	103,326,135	103,300,000	99.97%
2031	Independent Electoral and Boundaries Commission	53,000,000	53,000,000	-	-
2041	Parliamentary Service Commission	4,150,000,000	3,150,000,000	1,821,600,000	57.83%

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Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers 30 th June 2017 Kshs	% Realized 30 th June 2017
2071	Public Service Commission	39,000,000	39,000,000	39,000,000	100.00%
2091	Teachers Service Commission	100,000,000	100,000,000	-	-
2111	Auditor General	224,000,000	176,000,000	144,000,000	81.82%
	Total	416,395,943,459	441,804,744,439	394,229,440,637	89.23%

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1.3 National Government Consolidated Fund Services Budget

Vote	Vote Name	Original Estimates	Revised Estimates	Actual Transfers 30th June 2017	% Realized 30th June 2017
		Kshs	Kshs	Kshs	
R50	Public Debt	466,514,040,169	459,903,749,377	435,716,953,825	94.74%
R51	Pension & Gratuities	55,691,127,200	60,691,127,200	58,487,602,400	96.37%
R52	Salaries, Allowances and Miscellaneous Services	5,101,154,316	5,615,832,857	3,905,744,683	69.55%
R53	Subscription to international organisations	500,000	500,000	-	-
	Total	527,306,821,685	526,211,209,434	498,110,300,908	94.66%

1.4 Transfers to County Governments

Vote	County Government	Original Estimates	Revised Estimates	Actual Transfers 30th June 2017	% Realized 30th June 2017
		Kshs	Kshs	kshs	
3010	Mombasa County	5,981,686,119	5,981,686,119	5,981,686,119	100.00%
3060	Kwale County	5,537,503,069	5,537,503,069	5,537,503,069	100.00%
3110	Kilifi County	8,036,932,703	8,036,932,703	8,036,932,703	100.00%
3160	Tana River County	4,304,046,839	4,304,046,839	4,304,046,839	100.00%
3210	Lamu County	2,217,828,743	2,217,828,743	2,217,828,743	100.00%
3260	Taita/Taveta County	3,578,471,305	3,578,471,305	3,578,471,305	100.00%
3310	Garissa County	6,565,020,212	6,565,020,212	6,565,020,212	100.00%
3360	Wajir County	7,814,264,087	7,814,264,087	7,814,264,087	100.00%
3410	Mandera County	9,670,628,677	9,670,628,677	9,670,628,677	100.00%
3460	Marsabit County	5,607,170,638	5,607,170,638	5,607,170,638	100.00%
3510	Isiolo County	3,302,058,210	3,302,058,210	3,302,058,210	100.00%
3560	Meru County	7,373,044,621	7,373,044,621	7,373,044,621	100.00%
3610	Tharaka - Nithi County	3,391,639,466	3,391,639,466	3,391,639,466	100.00%

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Vote	County Government	Original Estimates	Revised Estimates	Actual Transfers	% Realized
		Kshs	Kshs	30th June 2017	30th June 2017
3660	Embu County	4,434,766,258	4,434,766,258	4,434,766,258	100.00%
3710	Kitui County	7,859,975,359	7,859,975,359	7,859,975,359	100.00%
3760	Machakos County	7,682,131,373	7,682,131,373	7,682,131,373	100.00%
3810	Makueni County	6,453,416,588	6,453,416,588	6,453,416,588	100.00%
3860	Nyandarua County	4,656,814,382	4,656,814,382	4,656,814,382	100.00%
3910	Nyeri County	5,200,669,073	5,200,669,073	5,200,669,073	100.00%
3960	Kirinyaga County	3,824,166,963	3,824,166,963	3,824,166,963	100.00%
4010	Murang'a County	5,791,594,434	5,791,594,434	5,791,594,434	100.00%
4060	Kiambu County	8,455,920,403	8,455,920,403	8,455,920,403	100.00%
4110	Turkana County	11,313,045,771	11,313,045,771	11,313,045,771	100.00%
4160	West Pokot County	4,660,619,143	4,660,619,143	4,660,619,143	100.00%
4210	Samburu County	3,838,452,535	3,838,452,535	3,838,452,535	100.00%
4260	Trans Nzoia County	5,508,212,171	5,508,212,171	5,508,212,171	100.00%
4310	Uasin Gishu County	5,609,685,717	5,609,685,717	5,609,685,717	100.00%
4360	Elgeyo/Marakwet County	3,539,247,275	3,539,247,275	3,539,247,275	100.00%
4410	Nandi County	5,139,974,903	5,139,974,903	5,139,974,903	100.00%
4460	Baringo County	4,804,423,190	4,804,423,190	4,804,423,190	100.00%
4510	Laikipia County	3,727,872,269	3,727,872,269	3,727,872,269	100.00%
4560	Nakuru County	9,126,324,009	9,126,324,009	9,126,324,009	100.00%
4610	Narok County	5,714,657,796	5,714,657,796	5,714,657,796	100.00%
4660	Kajiado County	4,770,224,539	4,770,224,539	4,770,224,539	100.00%
4710	Kericho County	4,870,986,577	4,870,986,577	4,870,986,577	100.00%
4760	Bomet County	5,087,607,925	5,087,607,925	5,087,607,925	100.00%
4810	Kakamega County	10,030,779,729	10,030,779,729	10,030,779,729	100.00%
4860	Vihiga County	4,184,387,901	4,184,387,901	4,184,387,901	100.00%
4910	Bungoma County	8,289,582,063	8,289,582,063	8,289,582,063	100.00%

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Vote	County Government	Original Estimates	Revised Estimates	Actual Transfers 30 th June 2017	% Realized 30 th June 2017
		Kshs	Kshs	kshs	
4960	Busia County	5,876,592,210	5,876,592,210	5,876,592,210	100.00%
5010	Siaya County	5,403,756,057	5,403,756,057	5,403,756,057	100.00%
5060	Kisumu County	6,489,893,124	6,489,893,124	6,489,893,124	100.00%
5110	Homa Bay County	6,092,578,774	6,092,578,774	6,092,578,774	100.00%
5160	Migori County	6,308,257,918	6,308,257,918	6,308,257,918	100.00%
5210	Kisii County	8,063,277,459	8,063,277,459	8,063,277,459	100.00%
5260	Nyamira County	4,494,759,531	4,494,759,531	4,494,759,531	100.00%
5310	Nairobi City County	14,037,406,892	14,037,406,892	14,023,506,892	99.90%
	Total	284,722,355,000	284,722,355,000	284,708,455,000	100.00%

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Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

No	Project Name	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
1	ECON. & PUBLIC SECTOR REFORM	10,246,844	-	-	-	240,639	10,487,483
2	STD LON-EMER POW PF-A CR-3425KE	-	-	-	-	-	-
3	STD LON-KENGEN EMER-A/CB CR-3425KE	-	-	-	-	-	-
4	CITI-HIV AIDS DIST RESP PRJ	-	-	-	-	-	-
5	IFAD-SMALL HOLDER LOAN	531,931	-	-	-	12,492	544,423
6	IFAD PRIMARY HEALTH GRANT	15,659	-	-	-	368	16,027
7	STD LON- DEGEN HIV/AIDS & REP HEALT	-	-	-	-	-	-
8	STD-CAP. BIULD TO SUPP GEN-RESP IMP	-	-	-	-	-	-
9	INFODEV PROGRAM	137,767	-	-	-	3,235	141,002
10	PUB SEC MGT TECH ASS PRJ IDA	-	-	-	-	-	-
11	CITI-DEVT. LEARNING CENTRE -MAIN	-	-	-	-	-	-
12	CITI-P.P.AND P.S.C PRJ-GRANT TF0516	-	-	-	-	-	-
13	GEF-TF NO. 28319-KE LVEMP	-	-	-	-	-	-
14	MT.KENYA EAST PRJ IFAD GR RR SOF	-	-	-	-	-	-
15	MT.KENYA EAST PRJ IFAD PRJ -IFAD LN	-	-	-	-	-	-
16	ARID LANDS PRJ-PHASE 2 GR NO. PPF	-	-	-	-	-	-
17	FREE PRIM. EDU PROJECT	-	-	-	-	-	-
18	KENYA ARID LANDS PROJECT	-	-	-	-	-	-
19	CITI-S F MGT IN M-S N. HIV/AIDS PRO	-	-	-	-	-	-
20	STD NAT. PROP.TO ADD &RED. IM OF MA	(1)	-	-	-	1	-
21	STD. NAT PROP TO ADD & RED IM OF T-	-	-	-	-	-	-
22	RED. IMPACT OF HIV/AIDS	(1)	-	-	-	1	-
23	STD-STGHT M & E GR TF 052623 MAIN	-	-	-	-	-	-
24	STD-D.L CNTR IDA. GR. H065KE	-	-	-	-	-	-
25	CITI-NORWEGIAN PSTA PRJ GR NO TF052	-	-	-	-	-	-
26	STD-KE FIN SEC TECH PPF Q4090 KE MA	-	-	-	-	-	-
27	STD-KE AGRI PROJ	-	-	-	-	-	-
28	STD-ADF LN EDUC. III PJCT	-	-	-	-	-	-

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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
29	STD-ADF GRANT - EDUCATION III PJCT	-	-	-	-	-	-
30	STD- SONY COMM DEVT IFAD LN	-	-	-	-	-	-
31	STD- IFAD SOF SONY COMM DEVT	1,013	-	-	-	24	1,037
32	STD- STAT PRJT PPF	-	-	-	-	-	-
33	MSME COMP PRJ - PPF	-	-	-	-	-	-
34	STD- AGRI PROD. PRJ	-	-	-	-	-	-
35	STD- AGRI PROD. GRANT	-	-	-	-	-	-
36	N.W.S.B-IDA CR. NO. H100KE-SPECIAL	-	-	-	-	-	-
37	STD- N.W.S.C-IDA	-	-	-	-	-	-
38	NORTHERN CORRIDOR TRANSPORT IMPROVEMENT PRJ B (KCAA)	29	-	-	-	(29)	-
39	NORTHERN CORRIDOR TRANSPORT IMPROVEMENT PROJECT B (KCAA)	-	-	-	-	-	-
40	ENERG RECOV A/C A	-	-	-	-	-	-
41	MSME COMP PRJ	-	-	-	-	-	-
42	STD RIFT VAL WAT SUP & SAN PRJ	-	-	-	-	-	-
43	RIFT VAL. WAT. SUP & SAN. GR	-	-	-	-	-	-
44	CITI-KENYA HEALTH SEC. WIDE APP. PR	-	-	-	-	-	-
45	RURAL HEALTH LOAN	-	-	-	-	-	-
46	ASAL BASED LIV &RURAL LIVELIHD LN	-	-	-	-	-	-
47	ASAL BASED LIV &RURAL LIVELIHD GR	-	-	-	-	-	-
48	KENYA FIN &LEGAL SEC TECH ASS.	-	-	-	-	-	-
49	STD-AGRI PROD AND SUST LANDS MGT IN	-	-	-	-	-	-
50	CITI-CAPACITY BUILD OF THE LEG. PRO	-	-	-	-	-	-
51	STD-CAP. BUILD TO SUPP GEN-RESP IMP	-	-	-	-	-	-
52	POVERTY RED. SUPPORT PRJ	-	-	-	-	-	-
53	FRG-LN ROADMAINTANCE ONE PRJ	52,721	-	-	-	1,238	53,959
54	CITI-ECON RECOV STR THR' RES.. ACC.	-	-	-	-	-	-
55	ECONOMIC RECOV. SUPPORT STRATEGY	-	-	-	-	-	-

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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
56	CITI-WEST KENYA FLD MITI AND COM DR	-	-	-	-	-	-
57	THE CREAT OF SUST TSETSE & TRY. FRE	473,954	-	-	-	11,131	485,085
58	WEST KENYA INTEG. ECOSYSTEM MGT	-	-	-	-	-	-
59	THE CREAT OF SUST TSETSE & TRY. FRE	344,152	-	-	-	8,082	352,234
60	COUNTRY PRO. MALARIA COMPONENT R4	6,123	-	-	-	144	6,267
61	EDUCATION FOR ALL FAST TRACK INITIA	-	-	-	-	-	-
62	GREEN ZONES DEVT SUPPORT PRJ A/C A	8	-	-	-	-	8
63	GREEN ZONES DEVT SUPPORT PRJ A/C A	4	-	-	-	-	4
64	FUND FOR TUBERCULOSIS ROUND 5 - MAI	-	-	-	-	-	-
65	EWASO NGIRO NORTH NAT RES CONSERV	-	-	-	-	-	-
66	EWASO NGIRO NORTH NAT RES CONSERV	-	-	-	-	-	-
67	INST. REFORM & CAPACITY BUIL. PJT A	-	-	-	-	-	-
68	INST. REFORM & CAPACITY BUIL. PJT A	-	-	-	-	-	-
69	EA TRADE & TRANSP. FAC PJT KPA	-	-	-	-	-	-
70	EA TRADE & TRANSP. FAC PJT KRA	-	-	-	-	-	-
71	SMALL TOWNS AND RURAL NOSTRO	-	-	-	-	-	-
72	EA TRADE & TRANSPORT FACILITAION PROJECT MOT	-	-	-	-	-	-
73	EA TRADE & TRANSP. FAC PJT MORPW	86,092,181	-	-	-	2,021,805	88,113,986
74	SMALLHOLDER DAIRY COMM- LOAN	20,949	290,304,329	263,342,252	27,462,235	500,849	21,640
75	SMALLHOLDER DAIRY COMM- GRANT	1,498,153	-	-	-	35,183	1,533,336
76	CBA-NUTRIP-A (KENHA) MIRROR	101,820	-	-	-	2,391	104,211
77	KIMIRA OLUCH SMALLHOLDER FARM IMPROVEMENT PROJECT	542	-	-	-	14	556
78	PPF-WESTWERN PRJOJECT	-	-	-	-	-	-

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
79	CITI-LVEMP 12GR.TF056812 MAIN	-	-	-	-	-	-
80	PHRD-INST.REF.AND CAP.BUILD.PRJ	-	-	-	-	-	-
81	INST. SUPPORT FOR GOOD GOVERNANCE	-	-	-	-	-	-
82	PPF -NAT MGT PRJ A/C B	-	-	-	-	-	-
83	AFD ROADS 2000 PRJ	-	-	-	-	-	-
84	KENYA EDUCATION SECT SUPPORT PROG	-	-	-	-	-	-
85	CITI-PPFLVEMP2 NO Q5650 MAIN	-	-	-	-	-	-
86	DEVT OF THE NAT STAT SYSTEM PRJ	-	-	-	-	-	-
87	NATURAL RESOURCE MGT PRJ	-	-	-	-	-	-
88	KENYA TRANSPARENCY COMMUNICATION INFRASTRUCTURE PROJECT	528,841,573	-	530,856,336	-	2,025,133	10,370
89	WESTERN KENYA COMMUNITY DRIVING DEVELOPMENT PROJECT	267,761,452	-	-	270,734,526	2,973,074	-
90	KPLC GRID DEVT PRJ	-	-	-	-	-	-
91	MICRO FINANCE SECTOR SUPPORT CR	-	-	-	-	-	-
92	KSMS-ACBF- GRANT FOR MBFM	-	-	-	-	-	-
93	PHRD-INST.REF.AND CAP.BUILD.PRJ	-	-	-	-	-	-
94	SMALL HOLDER HORTICULTURAL MARKETING PROGRAMME SHOMAP	37,290	-	-	-	876	38,166
95	GEF GR. NO TF 056039 S.W.I. OCEAN F	-	-	-	-	-	-
96	PUBLIC FINANCE MANAGEMENT REFORM PROGRAMME	13,211,159	315,015,883	330,409,537	-	2,184,050	1,555
97	TB ROUND 6 GRANT NO KEN-607-G08-T	666,241,248	1,072,840,197	865,461,769	741,426,057	5,489,093	137,682,712
98	BBK-SMALL SCALE HORT. DEV. PROG.	13,644	-	-	-	321	13,965
99	KENYA JUD PERF IMPROV -IDA NO Q5	-	-	-	-	-	-
100	KENYA COASTAL DEV GR. NO TF09	-	-	-	-	-	-
101	TOTAL WAR AGAINST HIV AND AIDS	-	-	-	-	-	-
102	NATURAL RESOURCE MGT PRJ	-	-	-	-	-	-
103	FIMACED GEF GR NO TF090918	-	-	-	-	-	-

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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
104	SOLID WASTE MGT NO CKE 3000	-	-	-	-	-	-
105	ATHI WATER SERVICE BOARD- PART 1	84,932,875	3,497,830,133	2,248,850,070	-	23,114,603	1,357,027,541
106	P COAST WATER SERVICE BOARD - PART 2	1,674,739,725	501,009,749	1,672,644,719	-	4,040,491	507,145,246
107	LAKE VICTO NORTH SERV BOARD	335,272,338	1,068,710,485	414,920,000	409,828,535	16,014,671	595,248,959
108	CFC STANBIC -TWSB LN 2100150015546	-	-	-	-	-	-
109	PREP OF THE HEALTH SWAP	6,323	-	-	-	149	6,472
110	L. VICTO. SOUTH WATER SERV. BOARD	-	-	-	-	-	-
111	NORTHERN WATER SERVICES BOARD	-	-	-	-	-	-
112	TF 070845-EC GR FOR THE DROUGHT MG	-	-	-	-	-	-
113	TF- 092617 M & E WITH MIN OF YOUTH	-	-	-	-	-	-
114	HIV ROUND 7 GRANT NO KEN-708-G09-H	3,490,334,048	7,095,139,337	807,423,258	7,017,583,200	70,616,622	2,831,083,549
115	EU GR INST REFORM AND CAPACITY BUIL	-	-	-	-	-	-
116	ADF SUPT FOR TIVET ID. NO P-KE- IAE	5,067	-	-	-	119	5,186
117	COMMUNITY EMP AND INST SUPP LOAN NO	-	-	-	-	-	-
118	KENYA AGRI INPUT SUPPLY GRANT NO TF	-	-	-	-	-	-
119	GR NO 4553- CASH TR PROG FOR ORPHAN	91,224,336	92,211,420	91,080,000	92,211,420	(118,201)	26,135
120	ENERGY SECTOR RECOVERY NO 4572	-	-	-	-	-	-
121	JSDF GR CAP BUILD OF RURAL TRAD HER	-	-	-	-	-	-
122	LAKE VICTORIAL ENVIROMENT PROJECT PHASE II CR. NO 4532	3,504,740	569,514,651	495,342,490	-	3,608,504	81,285,405
123	NORTHERN CORRIDOR TRANSPORT IMPROVEMENT	77,505,355	-	-	75,867,868	891,165	2,528,652
124	NIC-NORTHERN CORR. TRANS.IMPROV.PRJ	-	-	-	-	-	-
125	KENYA AGRICULTURAL PRODU. & AGRIBUSINESS PROJECT	2	-	-	-	-	2

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
126	REST. OFFARM INFRSTR RUL LIV LHD NO	-	-	-	-	-	-
127	KIBUON & TENDE INTEGRATED WATERSHED	-	-	-	-	-	-
128	SMALLHOLDER HORT.MARKETING PROG	1,540	-	-	-	36	1,576
129	AADLC MANAGEMENT CAP DEVELOPMENT	-	-	-	-	-	-
130	FOREST CARBON PART FAC ILITY	-	-	-	-	-	-
131	KENYA SLUM UPGRADING PROJECT	1,740,366,501	1,258,000,905	2,408,850,370	2,305,695	13,212,090	600,423,431
132	PREPARATION OF PROPOSED KENYA MUN	-	-	-	-	-	-
133	JAPAN SOCIAL DEVELOPMENT FUND	-	-	-	-	-	-
134	NIC ENHANCING AGRI PROD TF096460	-	-	-	-	-	-
135	EASTERN AFRICA AGRICULTURAL	877	-	-	-	20	897
136	SMALL TOWNS RURAL WATER SUPPLY& SA	92,384	-	-	-	2,170	94,554
137	KENYA MUNICIPAL PROJECT	174,195,451	1,269,279,695	1,439,703,527	-	(3,760,626)	10,993
138	FINACCESS DATA SETS ACC	333,150	-	-	-	7,824	340,974
139	TRANSFER ORPHANS & VULNURABLE CHILD	291,431,409	544,299,480	838,758,520	-	3,075,985	48,354
140	SUPPORT OF KENYA YOUTH ENTERPRISE	-	-	-	-	-	-
141	MSA ADDIS RD CORR PHII (MAR-TURBI)	3,899,936	-	3,916,715	-	16,858	79
142	KENYA YOUTH EMP.ACCOUNT A (OPM)	-	-	-	-	-	-
143	KENYA YOUTH EMP.ACCOUNT B (MOYAS)	2,970	-	-	-	70	3,040
144	COMMUNITY EMPOWERMENT AND STITUTION SUPPORT	-	66,293,700	-	65,010,044	15,718	1,299,374
145	KENYA E.A. PUBLIC HEALTH LAB NETWORKING PRJOJECT	2,344	225,124,449	226,025,964	-	907,274	8,103
146	EQTY- KENYA ELEC. EXPA.PROJ.	-	-	-	-	-	-
147	KENYA ELECTRIC EXPANSION PROJECT A: MOE	139,727,322	-	49,796,456	-	3,213,254	93,144,120

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
148	KENYA ELECTRICITY EXPANSION.PROJECT B:KENGEN	11,755	2,670,784,940	2,679,810,051	-	9,013,667	311
149	KENYA ELECTRIC EXANSION PROJECT:KPLC(1)	20,442	255,867,047	170,284,832	85,289,869	(294,460)	18,328
150	KENYA ELECTRIC EXPANSION PROJECT D: KPLC (2)	55,350	143,520,562	143,338,028	-	(183,826)	54,058
151	KENYA ELECTRICITY EXPANSION PROJECT : REA	22,276	92,391,209	93,316,933	-	931,928	28,480
152	HEALTH SECTOR SUPPORT PROJECT A	770,777,518	1,025,133,787	556,000,000	-	16,797,868	1,256,709,173
153	HEALTH SECTOR SUPPORT PROJECT. B	50,944,289	-	-	-	1,196,385	52,140,674
154	HEALTH SECTOR SUPPORT PROJ. A	204,588,805	3,014,766,748	2,075,949,735	-	12,091,325	1,155,497,143
155	ADF KISUMU URBAN PROJECT	6,580	494,234,730	493,134,600	-	(1,099,767)	6,943
156	MSA NAIROBI ROAD TRANSP.	91,773	-	-	-	2,156	93,929
157	KENYA AGRICULTURAL PRODU. & SUSTAINABLE MANAGEMENT PROJECT MOA/KE A	4,544,699	49,702,631	-	-	715,328	54,962,658
158	KENYA COASTAL DEV PROJECT	685,914,372	80,469,815	773,792,112	-	7,407,925	-
159	KENYA COASTAL DEV PROJECT GRANT	144,717,313	30,353,414	175,328,922	-	258,196	1
160	NORTHERN CORRIDOR TRANSPROT IMPROVEMENT (KENHA)	4,273,332	-	-	-	100,356	4,373,688
161	EQTY NORTH CORR TRAN IMP (MOT)	-	-	-	-	-	-
162	EQTY NORTH CORR TRAN IMP (KCAA)	-	-	-	-	-	-
163	EQTY NORTH CORR TRAN IMP (KAA)	-	-	-	-	-	-
164	BUILD CAP OF DIAS AFFAIRS DIR. MOFA	-	-	-	-	-	-
165	PPF NBI METRO SERVICES IMPROV PRJ	-	-	-	-	-	-
166	IFAD PROG MIN OF FINANCE	79,725,138	14,978,618	95,936,256	-	1,232,560	60
167	TRANSPORT SECTOR SUPPORT PROGRAMME(KENHA)	1,623,246	659,008,889	500,111,000	-	31,217	160,552,352
168	TRANSPORT SEC SUPP (KENHA)	96,870	21,301,204	21,522,695	-	223,248	98,627
169	TRANSPORT SECTOR SUPPORT (MOR)	7,576	61,890,299	46,958,781	-	684,682	15,623,776

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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
170	JUDICIARY PERFORMANCE IMPROVEMENT PROJEC	51,618,647	96,026,145	105,324,157	-	946,535	43,267,170
171	TRANSPORT SECTOR SUPPORT (KAA)	6,010,584	22,388,421	-	-	415,295	28,814,300
172	MALARIA ROUND 10	406,623,732	5,930,761,212	1,991,489,542	943,599,074	53,625,644	3,455,921,972
173	ROADS 2000 PHASE II	1,505	225,183,487	220,720,019	-	(519,303)	3,945,670
174	CITI-PHRD GRANT	-	-	-	-	-	-
175	CIT-MT KENYA EAST PILOT PRJ- GRANT	-	-	-	-	-	-
176	PPF -NAT MGT PRJ A/C A	-	-	-	-	-	-
177	KIBUON & TENDE INTEGRATED WATERSHED	-	-	-	-	-	-
178	STANBIC-NWSB LN 2100150015546	-	-	-	-	-	-
179	EQTY-L.V. WATER SUPP. AND SAN.MIRR.	9,120	15,779,423	15,588,342	-	(193,460)	6,741
180	COOP-SMALL TOWNS AND RURAL WATER	7,107	-	-	-	166	7,273
181	THE AFRICAN CAPACITY BUILDING	185,741	55,979,956	56,096,640	-	(6,061)	62,996
182	KCB-PPF ENHAN WTER SECURITY-Q975 KE	1,098	-	-	-	26	1,124
183	UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT	20,318	519,541,355	463,615,105	57,172,005	1,235,853	10,416
184	UPPER TANA CNR MGT-SPANISH MIRROR	-	-	-	-	-	-
185	COOP-(K) NAT'L ELECT. S. SYS. MIRR	8,005	-	-	-	188	8,193
186	EQTY-TRANS. & COMM. INFRUST. MIRR	-	-	-	-	-	-
187	I&M-MULTNAT. (K) SECT IF INTE. MIRR	507	-	-	-	12	519
188	UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT	634,887	160,704,760	161,642,323	-	972,744	670,068
189	NAIROBI RIVERS BASIN REHABILITATION PROJECT	510,607	-	-	-	11,991	522,598
190	INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT	122,607,219	621,122,781	596,701,447	-	3,884,968	150,913,521
191	KCB-HEALTH SECT. SUPPORT PRJ MIRR	-	-	-	-	-	-
192	STANBIC-LVSWB LN 2100150015546	-	-	-	-	-	-

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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
193	NIC-MENENGAI GEO. DEV -556015500051	507	-	-	-	12	519
194	NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT.-5102 KE	621,291,904	184,740,893	808,267,141	-	2,240,051	5,707
195	NBK-GLOBAL ENV. FACILITY, TF011534	-	-	-	-	-	-
196	PROPOSED REGIONAL PASTORAL LIVELIHOOD RESILIENCE PROJECT	-	-	-	-	-	-
197	DIAMOND-TECH. SUPP. & CAP. BUILDING	-	-	-	-	-	-
198	JUDICIAL PROGRAMME IMPROVEMENT PROJECT	2,957,530	1,766,495,717	1,688,646,236	-	1,371,084	82,178,095
199	KENYA ADAPTATION TO CLIMATE CHANGE IN ARID AND SEMI ARID LANDS	157,508,265	281,484,566	158,056,916	281,484,566	555,891	7,240
200	DROUGHT RESILIENCE AND SUST. LVHDS PROG. IN H. OF AFRICA	2	65,094,116	65,251,663	-	160,683	3,138
201	NUTRIP-A (KENHA) MIRROR	323,580,041	10,337,150	-	-	7,725,592	341,642,783
202	INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT	169,032	12,360,690	12,403,710	-	51,403	177,415
203	KENYA TRANSPORT SECTOR SUPPORT PROJECT- IDA NUTRIP	41,920,922	31,413,842	17,716,416	-	1,022,243	56,640,591
204	CBA-NUTRIP-D (KURA) MIRROR	2,193,732	-	-	-	51,518	2,245,250
205	NUTRIP-E (KRC)	48,189,749	-	47,176,982	-	(1,007)	1,011,760
206	BOA-EMERG. ASSI. INFERNO 2013 JKIA	-	-	-	-	-	-
207	PRIME-IMPR. OF RURAL RDS-KERRA	-	-	-	-	-	-
208	PRIME-IMPR OF RURAL RDS-MOA	-	-	-	-	-	-
209	KENYA CEREAL ENHANCEMENT PROGRAMMEN	7,499	124,105,404	129,969,553	-	5,864,325	7,675
210	THWAKE M-P WATER- GR 2100155025973	-	-	-	-	-	-
211	THWAKE MULTIPURPOSE WATER DEV. PROGRAMME	1	21,365,181	21,594,345	-	232,067	2,904
212	NBI OUTER RING RD GR 2100155026117	16,353,915	-	16,671,968	-	327,330	9,277
213	KENYA WATER SECURITY AND CLIMATE RESILLIANCE PROJECT 5268 KE	89,135,133	556,221,110	436,418,400	-	1,436,400	210,374,243

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
214	PPF-PETRO. TECH ASSIST PRJ-Q8960	-	-	-	-	-	-
215	EASTERN ELECTRICITY HIGHWAY PROJECT-5148 KE	12,806	74,262,057	40,356,806	-	132,795	34,050,852
216	IMPROVEMENT OF RURALS ROADS & MKT INF-KERRA	-	60,317,480	63,355,986	-	3,038,506	-
217	IMPR. OF RURALS RDS & MKT INF-MOA	-	-	-	-	-	-
218	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT DA-B- MOEP	101,628	385,355,478	320,149,935	-	1,366,320	66,673,491
219	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT DA-C-NT	13,113,425	53,821,185	57,230,860	-	326,720	10,030,470
220	KENYA PETROLUUM TECHNICAL ASSISTANCE PROJECT	856,996	14,322,944	9,064,880	-	133,758	6,248,818
221	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT	1	122,742,120	92,752,367	-	282,354	30,272,108
222	KENYA MINAMATA CONVEN. IN. TF 018811	3,954,599	-	3,000,000	-	34,131	988,730
223	EA CENTRE OF EXCELLENCE FOR SKILL & TERTIARY EDUCATION	22,957,980	-	22,323,910	-	(14,911)	619,159
224	NAIROBI SANITATION OBA PROJECT TF014251	98,799	123,505,395	51,505,000	-	1,163,768	73,262,962
225	FINANCIAL SECTOR SUPPORT PROJECT-5627 KE	57,110,587	230,333,246	205,275,000	-	2,013,179	84,182,012
226	EATV FEE SPECIAL ACCOUNT-DEPOSIT	8,401,276	-	-	-	(8,401,276)	-
227	REGIONAL PAST LVHD RESI PRJ-5388-KE	33,600	846,760,378	785,166,526	-	(520,751)	61,106,701
228	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT-DA-A	98,292	1,015,982,619	976,182,343	-	3,084,666	42,983,234
229	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT-DA-B	-	1,440,534,894	1,415,868,504	-	(3,314,338)	21,352,052
230	MIN. OF TRANSPORT AND INFRA-A/C 'A'	-	51,226,005	51,414,715	-	196,488	7,778
231	KENHA-A/C 'B'	-	-	-	-	-	-
232	KENYA REVENUE AUTHORITY - A/C 'C'	-	-	-	-	-	-

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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
233	EAST AFRICA REGIONAL TRANSPORT, TRADE AND DEVELOPMENT FACILITATION PROJECT -ICTA	340	-	-	-	7	347
234	KENYA ELECTRICITY MODERNIZATION PROJECT DA -A- KPLC	98,292	-	-	-	2,308	100,600
235	KENYA ELECTRICITY MODERNIZATION PROJECT DA-B- KPLC ' 5587 KE	7,093	81,988,452	81,065,536	-	(925,870)	4,139
236	ELECT MOD PRJ -REA A/C 'C' 5587 KE	-	130,579,547	129,083,976	-	(1,487,295)	8,276
237	KENYA ELECTRICITY MODERNIZATION PROJECT D-D- MOEP	5,340,537	78,384,179	-	-	1,085,216	84,809,932
238	(K) WATER SEC. & CLIM. RES-TF0A0761	-	-	-	-	-	-
239	COAST REG WAT SEC & CL RES PRJ-5543	346,091,846	-	308,550,000	-	5,542,587	43,084,433
240	PPF-NT/L AGRI .& R INC GR. PRJ-Q987	-	61,474,280	47,541,816	-	(273,633)	13,658,831
241	(K) STATISTICS PROGRAMME - 5717 KE	40,663	735,322,206	737,313,756	-	1,958,964	8,077
242	SMALL SCALE IRR.&VALUE ADDITION PRJ	-	64,166,196	54,000,000	-	(271,630)	9,894,566
243	PPF-(K) YOUTH EMPLOY. OPP PRJ-V0060	52,689,601	-	52,610,565	-	(79,036)	-
244	PPF-(K) DEVOLUTION SUPP. PROG. V009	-	2,645,230,025	101,159,883	-	29,848,845	2,573,918,987
245	LN A/C OF GOVT OF (K) JICA LN KE-C6	-	1,881,759,976	1,394,400,000	-	(51,565,880)	435,794,096
246	CBK/GOK UNCLAIMED FINANCIAL ASSETS	-	238,284,241	-	8,249	2,917,640	241,193,632
247	SMALL SCALE IRR & VALUE ADD. PRJ	-	78,875,190	2,500,000	-	903,763	77,278,953
248	KENYA DEVOLUTION SUPPORT PROGRAMME FOR RESULT - PROJECT PREPARATION ADVANCE (PPA)	-	4,978,508,929	-	4,859,260,198	1,460,176	120,708,907
249	TRANSFOR. H. SYTEMS-GR A TFOA2561	-	1,280,704,950	1,284,409,568	-	3,710,841	6,223
250	TRANSFOR. H. SYSTEMS-GR B TFAO2561	-	717,185,080	515,874,476	204,911,194	3,604,220	3,630
251	AFRICAN CLIMATE CHANGE FUND GRANT	-	-	-	-	-	-
252	Y.E.O.P-MIN OF LABOUR CR 5812-KE A	-	154,779,738	144,922,824	-	1,626,875	11,483,789
253	Y.E.O.P-MIN OF INDUSTRY 5812-KE B	-	69,829,200	70,113,449	-	288,969	4,720

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
254	Y.E.O.P-MIN OF PUB SERV 5812-KE C	-	68,370,670	68,752,949	-	382,279	-
255	KCEP-CRAL IFAD LOAN 2000001121	-	409,822,900	159,389,386	-	3,553,847	253,987,361
256	KCEP-CRAL IFAD GRANT NO. 2000001122	-	41,144,326	41,371,697	-	230,067	2,696
257	RURAL ROADS PROJECTPF NO. V024-KE	-	-	-	-	-	-
258	GIZ TECHNICAL SUPPORT FOR HLM2	-	4,005,200	3,985,200	-	-	20,000
259	GREEN CLIMATE CHANGE	-	-	-	-	-	-
260	OLKARIA V POWER GEOTHERMAL DEVT PRJ	-	-	-	-	-	-
261	THE NATIONAL AGRICULTURAL AND RURAL INCLUSIVE GROWTH PROJECT - CREDIT NO. 5900-KE	-	-	-	-	-	-
262	PREPARATION OF PROPOSED SECONDARY CITIES SERVICES IMPROVEMENT PROGRAMME FOR RESULTS - ADVANCE NO. V0360-KE	-	102,454,060	102,564,872	-	112,886	2,074
263	PREPARATION OF PROPOSED SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT - ADVANCE NO. V0420	-	51,226,005	51,512,424	-	286,419	-
264	KENYA CLIMATE SMART AGRICULTURE PROJECT (KCSAP) - PREPARATION ADVANCE NO. V032-KE	-	37,001,007	37,388,458	-	387,451	-
265	SIRARI CORRIDOR ACCESSIBILITY AND ROAD SAFETY IMPROVEMENT PROJECT: ISEBANIA-KISII-AHERO (A1) ROAD REHABILITATION: LOAN NO. 2000130015238 (PROJECT ID: P-KE-DBO- 023)	-	-	-	-	-	-
266	SUPPORT FOR FINANCIAL & ECO. MG	-	-	-	-	-	-
267	WORLD FOOD PROGRAMME PROJECT	-	-	-	-	-	-
268	IDA HEALTH REHAB. PROJ.CR2310 KE	-	-	-	-	-	-

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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
269	STRE REPROD. HEALTH PLAN.& MGT.CAP.	-	-	-	-	-	-
270	JAPAN KR 11 GRANT 1996	-	-	-	-	-	-
271	IDA AGRICULTURAL RESEARCH FUND	-	-	-	-	-	-
272	IDA-ELNINO EMERGENCY PROJ.NO.3120KE	-	-	-	-	-	-
273	KE GLOBAL PRIV. ENTER. GPE PH. III	1	-	-	-	-	1
274	DONOR FUNDED PROJECT DEPOSIT	-	-	-	-	-	-
275	CSRP SPECIAL PROJECT (MOF)	-	-	-	-	-	-
276	UNFPA-COORD.OF POP.POL.IMPLEME-NCPD	-	-	-	-	-	-
277	UNDP-SUPP.DOC.ON ENVIRON.&NATU.RES.	-	-	-	-	-	-
278	ECON&PUBLIC SECT REFORM CR 3406-0KE	-	-	-	-	-	-
279	PRE-SHIPMENT INSPECTION FUND	-	-	-	-	-	-
280	UNDP-GEND.MAINS&EMPOWER.OF WOMEN PR	-	-	-	-	-	-
281	IMF-DROUGHT EXPENDITURE SUPPORT	-	-	-	-	-	-
282	DFID BUDGET SUPPORT PROJECT	-	-	-	-	-	-
283	RESCHEDULED PARASTATAL LOANS	55,274,719	-	-	-	-	55,274,719
284	EC-POVERTY REDUC. BUDGET SUPP.PROG.	-	-	-	-	-	-
285	UNDP-ENVIRONMENT&NAT.RESOURCES PROG.	-	-	-	-	-	-
286	KENYA-E-READINESS ASSESSMENT GRANT	-	-	-	-	-	-
287	GOK CONTR.TO PRIV.&PRI.SECT.COMPET.	-	-	-	-	-	-
288	DFID-SUP.KENYA POPU.CENSUS PRO.1999	-	-	-	-	-	-
289	JAPANESE KR 11-2000	-	-	-	-	-	-

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
290	THE ASAL BASED LIVEST.& RURAL SUPPO	-	-	-	-	-	-
291	STRE.&EXP.ACC.APP.SEC ED & SKILL AQ	-	-	-	-	-	-
292	ADF RURAL HEALTH PROJECT 111 LOAN	-	-	-	-	-	-
293	ADF RURAL HEALTH PROJECT 111 GRANT	-	-	-	-	-	-
294	EU.BUDGET SUPPORT FUND-STABEX FUNDS	-	-	-	-	-	-
295	UNICEF PROG-MIN.OF TOURISM & INFOR.	-	-	-	-	-	-
296	UNICEF PROGRAMME - JUDICIARY	-	-	-	-	-	-
297	UNICEF-CIVIL REGISTRATION PROG- OOP	-	-	-	-	-	-
298	NATIONAL FOREST PROGR.-FAO E433	-	-	-	-	-	-
299	JAPANESE 2KR 2006	-	-	-	-	-	-
300	TRADE-MARK EAST AFRICAN PROJECT	-	-	-	-	-	-
301	GOK/UNICEF JUVENILE JUSTICE PROJ.	-	-	-	-	-	-
302	IFAD PROFIT PMU 2011 MIN. OF FINAN	-	-	-	-	-	-
303	DROUGHT RECOVERY INITIATIVE-GIZ	-	-	-	-	-	-
304	USAID AGR.LOAN SCHEME-CSFC NO.2	292,690	-	-	-	-	292,690
305	INTERNTL BANK FOR REC & DEV PR.NO.3	2,405,387	-	-	-	-	2,405,387
306	PC REHABILITATION FUND	6,342	-	-	-	(1)	6,341
307	FOOD SECURITY PROGRAMME II-W.S.D.	22,552	-	-	-	(1)	22,551
308	USAID GRANT SPECIAL	4,945,567	-	-	-	(1)	4,945,566
309	SWEDISH GRANT SPECIAL	53,840,070	-	-	-	-	53,840,070
310	DISBURSEMENT OF BLOCKED FUND-ZAMBIA	989,246	-	-	-	(1)	989,245
311	PTA TRADE&DEV.BANK TRAVELLERS CHQ.	12,500	-	-	-	-	12,500
312	GERMANY AGRIC.SECTOR PROG. C. FUND	2,992,463	-	-	-	-	2,992,463
313	USAID RURAL PRIV. E. P. REFLOWS	7,868,184	-	-	-	-	7,868,184
314	EIB GPE III PROJECT ACCOUNT	539,873	-	-	-	-	539,873

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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
315	EIB GPE IV RISK REFLOWS ACCOUNT	334,140	-	-	-	-	334,140
316	IDA IBRD LOAN TO IGLA	-	-	-	-	-	-
317	FRENCH FOOD AID AGREE.1984WHEAT	-	-	-	-	-	-
318	NORAD	-	-	-	-	-	-
319	USAID FY1993&PRIOR YRS PL480 TITLE1	-	-	-	-	-	-
320	NORAD TURKANA RURAL DEV.PROG.	-	-	-	-	-	-
321	USAID PL 480 TITLE AGREE 1989 WHEAT	-	-	-	-	-	-
322	UNICE -CHILD SURVIVAL&DEVELOP.PROG.	-	-	-	-	-	-
323	UNDP-HORTICULTURAL CROP PROD.PROJ.	-	-	-	-	-	-
324	SIDA ENV.PROTECTION&CONSE.PROJ- E211	-	-	-	-	-	-
325	ADB AGRICULTURAL SECT.ADJ.PROG.E212	-	-	-	-	-	-
326	232- JAPANESE FERTILIZER 1993.	-	-	-	-	-	-
327	IDA KE FORESTRY DEV.PROJ.CR.2198-KE	-	-	-	-	-	-
328	UN COMPENSATION COMM.& COMP.FUND.	-	-	-	-	-	-
329	ADF-EDUCATION 11 PROJ.LOAN-E248	-	-	-	-	-	-
330	US-DOE CLIMATE CHANGE COUNTRY STUDY	-	-	-	-	-	-
331	ADF GRANTS INST.SUPP.PROJ.ASAO11	-	-	-	-	-	-
332	JAPANESE KR 11 GRANT-FERTILIZER1994	-	-	-	-	-	-
333	SEXUALLY TRANSMITTED INFECT.PRO.IDA	-	-	-	-	-	-
334	UNDP-SUPP.TO COMB/DEV.EFFE- HIV/AIDS	-	-	-	-	-	-
335	JAPANESE KR 11 GRANT ACCOUNT. EASTERN PROV.HORT.&TRAD.FOOD CROPS	-	-	-	-	-	-

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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
337	KENYA NOFBI & E GOVT. EXPAN. PRJ	-	-	-	-	-	-
338	REGIONAL INTERGRATION IMPLEMENTATION PROGRAMME	448,840,691	204,902,221	-	-	-	653,742,912
339	NAT. SAF NET PROG RES.CR NO.5287KE	3,193,564,432	2,835,617,968	6,029,178,249	-	1	4,152
340	PROC.OF EQUIP. FOR NYS PRJ. (PH II)	124,600,000	-	-	-	-	124,600,000
341	CAPACITY DEVT FOR THE SUPREME COURT	37,195,185	-	-	-	-	37,195,185
342	KENYA WATER SEC.AND CLIMATE RES. PR	-	-	-	-	-	-
343	IMPROV.OF RURAL RDS AND MKT INFR IN	-	-	-	-	-	-
344	IMPROV.OF RURAL RDS AND MKT INFR IN	-	-	-	-	-	-
345	PREP.OF PROPOSED PETRO TECH ASS PRJ	-	-	-	-	-	-
346	EASTERN ELECTRICITY HIGHWAY PROJ	-	-	-	-	-	-
347	KE MSA NBI STD GAUGE RAIL PROJ PR	-	-	-	-	-	-
348	KE MSA NBI STD GAUGE RAIL PROJ BUY	-	-	-	-	-	-
349	FOOD SECURITY UNDERPRIVILEGED FARM	-	-	-	-	-	-
350	THE FOOD SECURITY PROJ UNDERPR FAR	43,789,450	-	-	-	-	43,789,450
351	STRENGHT FERT. QUALITY.REG.STDS KEN	1,581,851	-	-	-	-	1,581,851
352	FERTILIZER PROCEEDS ACCOUNT	456,662,652	-	-	-	-	456,662,652
353	FOOD AID (2KR) 2009	-	-	-	-	-	-
354	JAPANESE NON-PROJECT GRANT AID 2005	1	-	-	-	-	1
355	JAPANESE NON-PROJECT GRANT AID- 2004	-	-	-	-	-	-
356	UNDP-I.S.T.P.O OZONE D. S.U.TM.P	3,938,152	11,518,069	12,753,442	-	-	2,702,779
357	WORLD BANK SPECIAL A/C INTEREST	265,205,715	-	-	139,671,302	-	125,534,413

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358	SOUTH.W INDIAN OCEAN FISHERIE PROJ	573	-	-	-	-	573
359	UNDP SUPPORT TO THE PROG. FOR SSJK	50,000	-	-	-	-	50,000
360	AFD ITE SUPP.AGAINST AID TB&MALARIA	-	-	-	-	-	-
361	UNFPA COORD POP.POLICY IMP. NES-KES ROADS 2000 SPOT IMPR&REHAB PROJ.ADB	44,653	107,777,980	76,875,680	20,302,811	-	10,644,142
362	EEC MIN. OF COMMERCE TRADE FAIRS	928,379	-	-	-	-	928,379
363	EEC MICRO PROJECTS PROGRAMME E- 240	2,545,223	-	-	-	(1)	2,545,222
364	UNFPA-COORD.POP.POL.IMPL-WOMEN BURE	1,875,580	-	-	-	-	1,875,580
365	EC MICRO-ENT.PILOTLENDING SCHE.FFBS	1,875,580	-	-	-	24,390	1,899,970
366	THE GREAT LAKES INITI.ON AIDS PROJ.	287,404	-	-	-	-	287,404
367	UNDP-HIV/AIDS AND DEV. PROJECT	7,429,857	-	-	-	-	7,429,857
368	EC-POVERTY REDUC. B.S.PROG.STABEX	4,399,553	-	-	-	-	4,399,553
369	EC STABEX RDS 2000 PROJ.EAST PROV.	-	-	-	-	-	-
370	UNDP-DISASTER PREP. AND MGT PROJ	-	-	-	-	7,163,857	7,163,857
371	STABEX 1999 - GOK/EC ACCOUNT	-	-	-	-	-	-
372	THE IGAD REG.HIV/AIDS PARTN. PROG.	12,276,444	-	-	-	-	12,276,444
373	UNDP STRENG. NAT. CAP FOR CON. PREV	7,013,675	-	-	-	-	7,013,675
374	9ACP KE003-POVERTY RED.BUDGET SUPP	818,680,739	-	-	-	-	818,680,739
375	SIDA SOIL CONSERVATIO NAT.PROG- E216	9,985,335	-	-	-	-	9,985,335
376	DATA COLL.&DATABASE DEVE- KEN/98/P02	325	-	-	-	-	325
377	SIDA ROADS 2000 KIRINYAGA DISTRICT	42	-	-	-	-	42
378	SIDA ROADS 2000 NYERI DISTRICT	82	-	-	-	(1)	81
379	URBAN SLUM DEVELOPMENT PROJECT	2,500	-	-	-	-	2,500
380	LAND AND URBAN SECTOR PROGRAMME	2,262,220	-	-	-	-	2,262,220

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

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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
382	SIDA ROADS 2000 - NYANZA PROVINCE	11,500	-	-	-	-	11,500
383	NALEP-SIDA PHASE 11 (JAN07-DEC2011)	-	-	-	-	-	-
384	UNFPA-MIN.OF GENDERCHILDREN&SOC.DEV	-	-	-	-	-	-
385	UK/KE.STRENGTHENING OF PRI. EDUC.II	-	-	-	-	217,298	217,298
386	4KEN-09/409 STD&LABELLING PROG.UNDP	-	-	-	-	-	-
387	UK/KE.EDUCATION SECT.SUPP.PROG.E434	629,775,376	-	-	-	-	629,775,376
388	UK/KE.FIN.&LEGAL SEC.TECH.ASS.PROJ.	26,151,268	-	-	-	-	26,151,268
389	ENA.ACTS.PRE.INT.NAT.COM.REL.UN.FRA	-	-	-	-	-	-
390	UK/KE.SUPP.TO NAT. STATISTICAL SYS.	14,626,977	-	-	-	-	14,626,977
391	ENA.ACTS.PRE.INT.NAT.COM.REL.UN.FRA	1,289,347	-	-	-	-	1,289,347
392	UK/KENYA TRADE & POVERTY PROGRAMME	-	-	-	-	-	-
393	CHINESE GOVT.ASSIST. FOR FOOD GRANT	167,392,066	-	-	-	-	167,392,066
394	CHINESE EMERGENCY FOOD AID - E471	-	-	-	-	-	-
395	CHINESE SOCIAL ECON.RECOV.&RECONST.	-	-	-	-	-	-
396	ITALIAN-MLD INTEG.SOC.HEAL.DEV PROG	68,853	-	-	-	-	68,853
397	ITALIAN DEBT FOR DEVELOPMENT SWAP	131,328,601	-	28,000,000	-	-	103,328,601
398	UNEP-NAT.PLAN STOCKHOLM CONV.ON POP	1,101,594	-	-	-	-	1,101,594
399	ITALIAN COMMODITY AID PROGRAMME UNFPA-REPROD.HEALTH FOR 9 FOCUS DIS	-	-	-	-	-	-
400		869,842	-	-	-	-	869,842
401	DANIDA R0ADS 2000 PROJ COAST PROV.	2,148,488	-	-	-	-	2,148,488
402	DANIDA-AGRI. SECTOR PROGR. SUPPORT	-	-	-	-	-	-

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403	NATIONAL URBAN DEV. POLICY PROJECT	-	-	-	-	-	-
404	DENMARK ASST/CAP.BUILD.KE.REFU&ASY.	1	-	-	-	-	1
405	MAINSTREAMING SUSTAINABLE LAND MANAGEMENT IN AGRIPASTORAL PRODUCTION ACTIVITIES	-	-	-	-	-	-
406	EMERG.RESP.REP.HEALTH NEEDS OF IDPS	6	-	-	-	-	6
407	UNICEF MONITORING & EVALUATION UNIT	2,413,080	8,697,020	8,740,080	-	-	2,370,020
408	DANIDA PFMR PROG.-MIN. OF FINANCE	-	-	-	-	-	-
409	NATURAL RESOURCES MANAGEMENT PROGRAMME	90,437,560	-	-	-	-	90,437,560
410	DANISH CLIMATE CHANGE CO-ORD. UNIT	569	-	-	-	-	569
411	DANIDA BUSINESS SECTOR PROG SUPPORT	7,667,600	-	-	-	-	7,667,600
412	HEALTH SECTOR SUPPORT PHASE III-SUB COMPONENT 2.1 EMMS BASKET	50,765,210	618,188,910	445,433,144	145,005,000	495	78,516,471
413	UNICEF PROG- MIN.OF HOME AFFAIRS	2,066,225	-	-	-	-	2,066,225
414	SUPP. CAP. DEV PRG.FOR OP. OF NIMES	-	-	-	-	-	-
415	UNICEF PROG-MINISTRY OF HEALTH	-	-	-	-	-	-
416	STRATEGIC MGT.COMPONENT ENV.PROG.S.	85,000	-	-	-	-	85,000
417	AID EFFECTIVENESS GROUP	-	-	-	-	-	-
418	UNICEF PROG-MIN.OF WATER RES&IRRIGA	-	-	-	-	-	-
419	CAPACITY BUILDINGFOR EFF.POLICY DEL	903,000	-	-	-	-	903,000

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420	UNICEF PROGRAMME-MINISTRY OF EDUCATION	978	8,284,200	4,981,200	-	-	3,303,978
421	MOF-AID EFFECTIVENESS FOR DEVP RESU	4,489,198	3,061,500	-	-	-	7,550,698
422	UNICEF PROGRAMME-MINISTRY OF GENDER SPORTS CULTURE (MIN YOUTH)	49,768,772	143,920	-	6,482,100	-	43,430,592
423	KE TRUSTFUND FOR DEBT REL.NORWEGIAN	49,100,234	-	-	-	-	49,100,234
424	C.I.D.A. GRANTS	303,601	-	-	-	-	303,601
425	UNICEF PROG-MINISTRY OF FINANCE	9,603,800	-	-	-	-	9,603,800
426	FINLAND FERTILIZER	525,752	-	-	-	-	525,752
427	UNICEF-NUTRITION PROG-MIN OF HEALTH	773,448	-	-	-	-	773,448
428	PROG FOR RURAL OUTREACH OF FIN INNO	-	-	-	-	-	-
429	THE OPEC PROJ.ON IMPRO.OF BASIC ED	88,967,454	-	-	-	-	88,967,454
430	MT.ELGON REG.ECOSYSTEM CONSER PROG.	1,888	-	-	-	-	1,888
431	UNICEF-SANITATIO PROG-MIN OF HEALTH	-	-	-	-	-	-
432	SUPP.PROG.ACTION PL-AVIAN&HUM.INFLU	12,500	-	-	-	-	12,500
433	UNICEF PROG-MIN.OF LOCAL GOVERNMENT	-	-	-	-	-	-
434	CONTROL OFNEGLECTED ANIMAL DISEASES	2,000	-	-	-	-	2,000
435	LAND REFORM SUPPORT PROGRAMM (SIDA)	1,942,535	-	-	-	-	1,942,535
436	AGRICULTURE SECTOR DEV. SUPPORT PROGRAMME	205,139,224	627,183,744	832,322,968	-	-	-

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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
437	SMALLHOLDER DAIRY COMMERCIALIZATION PROGRAMME IFAD GRANT 815-KE	584,270	-	-	-	-	584,270
438	SMALLHOLDER DAIRY COMM. LOAN NO 678	1	27,168,163	27,168,163	-	(1)	-
439	PASTORAL DEV.&CONFLICT MGT.PROJ.	947,996	-	-	-	-	947,996
440	IFAD LN NO.599MT.KE EAST PILOT PROJ	-	-	-	-	-	-
441	SUPP.OF THE KENYA ANTI CORRUP.COMM.	1,980,000	-	-	-	-	1,980,000
442	IFAD FARMERS COMM SUPP PROJ.DG007KE	20,835,763	-	-	-	-	20,835,763
443	GAVI HEALTH SYSTEM MANAGEMENT PROJ.	172,100	-	-	-	-	172,100
444	IFAD DRY AREA HOLDER&CSDP.NYERI DIS	5,405,397	-	-	-	-	5,405,397
445	MWEA IRRIGATION DEV PRJ LN :KE-P27	-	-	-	-	-	-
446	IFAD COAST ASAL PROJ. LOAN DEP 215	4,785,041	-	-	-	-	4,785,041
447	OLKARIA - LESSOS- KSM TRANSMISSION LINE CONST PROJECT	302,775	-	-	-	1	302,776
448	IFAD WEST KE DIST-BASE AGR.DEV.PROJ	10,485,693	-	-	-	-	10,485,693
449	CENTRAL KE.DRY AREA IFAD NO.BG033KE	1,440,886	-	-	-	-	1,440,886
450	MSA PORTAREA ROAD DEV.PROJ. KE-P29	5,197,274	22,644,444	-	-	-	27,841,718
451	CENTRAL KE.DRY AREA IFAD NO.547KE	1,250,738	-	-	-	-	1,250,738
452	S.NYANZA COMM.DEV.PROJ.IFAD LOAN620	9,852	-	-	-	-	9,852
453	S.NYANZA COMM. DEV.PROJ. IFAD SOF	907,050	-	-	-	1	907,051
454	IFAD GR.NO146 MT.KE EAST PILOT PROJ	-	-	-	-	29,205	29,205
455	KE GLOBAL PRIV. ENT.EIB PROJ. PH.II	6,836	-	-	-	-	6,836
456	EIB KE-GLOBAL PRIVATE. ENTER. PH. IV	1	-	-	-	-	1

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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
457	WFP-PROTRACTED RELIEF & RECOVERY OP	62,855,901	47,652,947	110,000,000	-	-	508,848
458	USAID HEALTH CARE FINANCING 1989	-	-	-	-	-	-
459	USAID KENYA MKT DEVELOP.PROJ.(1990)	-	-	-	-	-	-
460	USAID-2003 FUND FOR ECO.DEV.SUPPORT	-	-	-	-	-	-
461	CLINTON FOUNDATION HIV/AIDS INITIAT	6,611,802	-	-	-	-	6,611,802
462	JAPAN FOOD AID ASSIST(KR) 2011	1	-	-	-	-	1
463	JAPAN EMERG ASS.TO BOMBBLAST VICTIM	11,880,000	-	11,880,000	-	-	-
464	JAPANESE GRANT KR II 2001	-	-	-	-	-	-
465	JAPANESE NON-PROJECT GRANT AID 2006	1	-	-	-	(1)	-
466	JAPANESE 2KR 2008	69,906,193	-	-	-	-	69,906,193
467	NON - PROJECT GRANT AID 2009	70,225,721	-	-	-	(1)	70,225,720
468	JAPANESE NON PROJECT GRANT AID PROGRAM 2007	40,483,156	-	-	-	-	40,483,156
469	JAPAN'S 2009 KR FOOD ASSIST. PROG.	135,540,259	-	-	-	-	135,540,259
470	JAPANESE FOOD AID (KR) 2010	293,646,477	-	-	-	-	293,646,477
471	JAPANESE KR2 2007	937,400	-	-	-	-	937,400
472	UNDP-GEND.MAIN&EMPOWER.OF WOMEN PR	-	-	-	-	-	-
473	KENYA SYMBIOTICITY PROGRAMME	1	61,848,304	55,155,558	-	-	6,692,747
474	AFRICAN INSTITUTE FOR REMITTANCES	30,000,000	70,000,000	-	19,171,708	-	80,828,292
475	UNDP-SUPPORT TO COUNTRY PRG.(CPAP)	-	20,000,000	19,999,000	-	-	1,000
476	UN WOMEN-DEVELOPMENT ASST. FUND	-	-	-	-	-	-
477	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT	-	1,442,140,886	-	1,436,221,549	-	5,919,337
478	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT	-	1,440,427,410	-	662,792,698	-	777,634,712

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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
479	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT	-	66,947,129	-	57,652,356	-	9,294,773
480	NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT (NAMSIP)	-	1,031,005,710	-	925,850,874	-	105,154,836
481	NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT (COUNTER FUND)	-	60,329,154	-	55,465,230	-	4,863,924
482	KENYA AGRICULTURAL PRODUCTIVITY & SUSTAINABLE LAND MANAGEMENT PROJECT	-	40,292,467	-	40,127,467	-	165,000
483	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT	-	18,779,340	-	18,165,834	-	613,506
484	GOK/ADB/TVET	-	3,354,257	-	-	-	3,354,257
485	COMMUNITY EMPOWERMENT AND INSTITUTIONAL SUPPORT PROJECT	-	370,625	-	-	-	370,625
486	NATIONAL AGRICULTURAL AND RURAL INCLUSIVE GROWTH PROJECT	-	35,922,816	-	10,377,983	-	25,544,833
487	KENYA ELECTRICITY EXPANSION (KEEP) IDA	-	308,066,231	-	259,274,715	-	48,791,516
488	KENYA ELECTRICITY MODERNISATION PROJECT (KEMP)	-	135,187,480	-	123,473,334	-	11,714,146
489	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT (KEPTAP) CR 5526KE	-	474,509,575	-	364,368,119	-	110,141,456
490	KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT	-	174,362,645	-	65,257,504	-	109,105,141
491	CASH TRANSFER ORPHANS, VULNERABLE PERSONS AND CHILDREN (OVC)	-	1,458,177,123	-	1,270,884,947	-	187,292,176
	Total	21,923,878,070	66,875,906,911	44,670,861,984	20,754,700,266	291,146,553	23,665,369,284

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2017

