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REPORT

OF

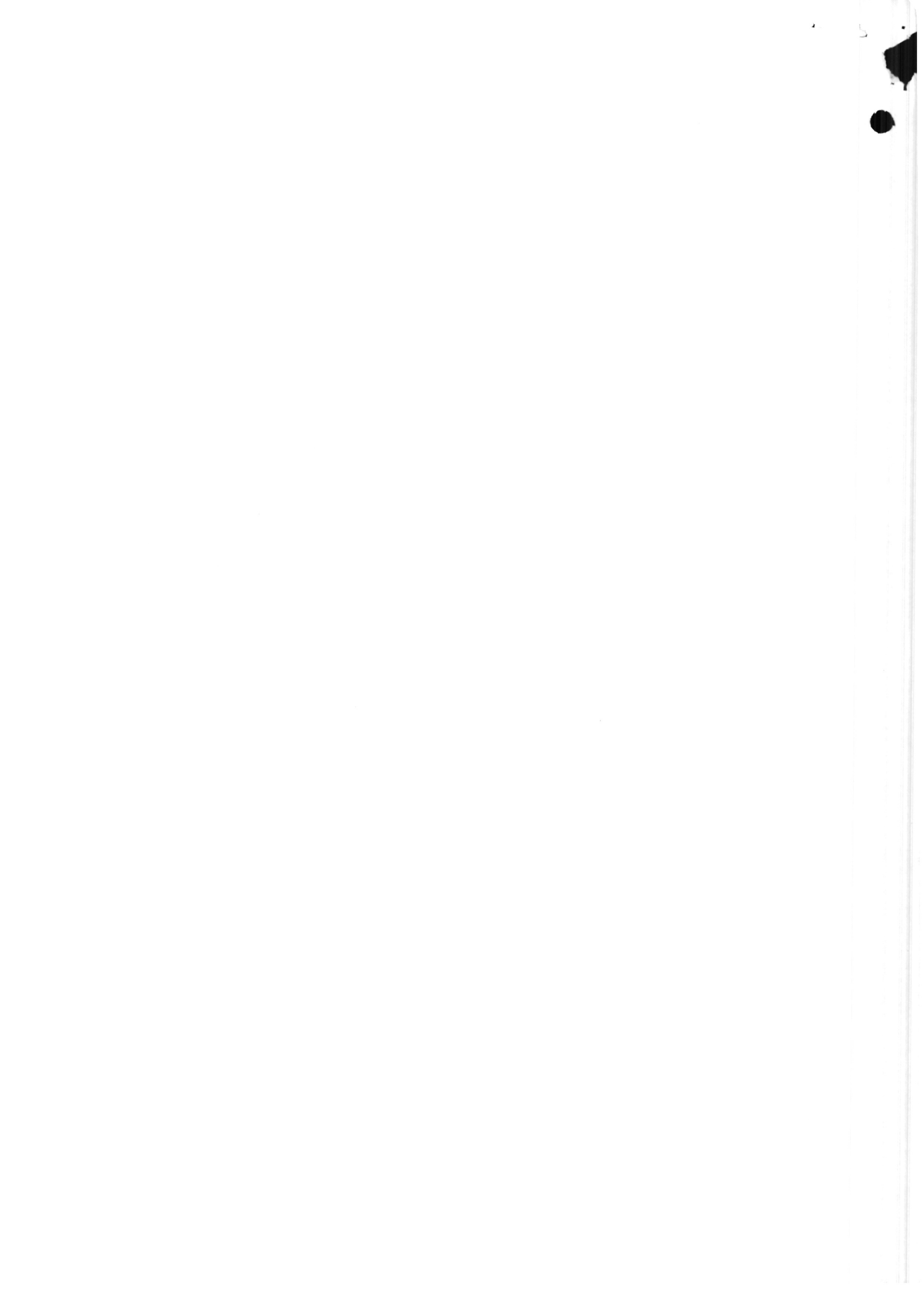


THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL HUMANITARIAN FUND

FOR THE YEAR ENDED
30 JUNE 2016



REPUBLIC OF KENYA



**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR DEVOLUTION**

NATIONAL HUMANITARIAN FUND

FUND GRANT/CREDIT NUMBER GOK

ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2016

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

**NATIONAL HUMANITARIAN FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2016 (Kshs)**

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1. KEY ENTITY INFORMATION AND MANAGEMENT

1.1 Background Information

National Humanitarian Fund was established under The Prevention, Protection and Assistance to Internally Displaced Persons and Affected Communities Act, 2012. The key objective of the Fund is to prevent, protect and offer assistance to internally displaced persons and affected communities and mitigate against the effects of displacement.

1.2 Name and registered office

Name: The Fund's official name is National Humanitarian Fund

Address: The Fund headquarters offices are at Teleposta Building, Nairobi County, Kenya.

The address of its registered office is:

P.O Box 30004-00100
Nairobi.

Contacts: The following are the Fund contacts

Telephone: (254) 020-2250645
E-mail: nccc@devolutionplanning.go.ke
Website: www.devolutionplanning.go.ke

1.3 Fund Information

Fund Start Date:	15 TH FEBRUARY, 2008
Fund End Date:	INFINITE
Fund Manager:	PATRICK NJAGI
Fund Sponsor:	Government of Kenya, Donors and other well wishers

1.4 Fund Overview

Line Ministry/State Department of the Fund	The Fund is under the supervision of State Department for devolution.
Fund number	GOK FUND
Strategic goals of the Fund	The strategic goals of the Fund are as follows: (i) Provision of funding for resettling and Mitigation of the effects of the post-election violence victims

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Achievement of strategic goals	The Fund management aims to achieve the goals through the following means: (i) Provision of ex – gratia assistance to Internally Displaced Persons (ii) Provision of food and logistical support until IDPs harvest their own food (iii) Construction and Reconstruction of basic housing and infrastructural facilities (iv) Any eventuality which might occur in the Country
Other important background information of the Fund	The Fund mandate was expanded to include forest evictees and any other forms of internally displaced persons.
Current situation that the Fund was formed to intervene	The Fund was formed to intervene in the following areas: (i) Post-election victims (ii) Forest evictees
Fund duration	The Fund started on 15 th February, 2008 and is expected to run infinitely.

1.5 Bankers

The following are the bankers for the current year:

- (i) **Central Bank of Kenya**
Humanitarian Fund for Mitigation Effects and Resettlement 2007
1000216158
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
- (ii) **Co-operative Bank**
National Humanitarian Fund, State Department for Devolution
01141010160000
Kimathi Street
- (iii) **Equity Bank Ltd**
Ministry of Devolution and Planning State Department for Devolution – IDPs Resettlement Fund
0020261408743
Harambee Avenue Branch, Bima House
- (iv) **National Bank of Kenya**
Ministry of Devolution and Planning – State Department for Devolution– IDPs Resettlement Fund
01001033074100
Hill Plaza Branch

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(v) Kenya Commercial Bank

Ministry of Devolution and Planning – State Department for Devolution – IDPs
Resettlement Fund
45110983
Moi Avenue Branch

1.6 Auditors:

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084 – 00100 GPO

Nairobi, Kenya

1.7 Principal Legal Advisor

The Attorney General

State Law office

Harambee Avenue

P.O. Box 40112 – 00200 City Square

Nairobi Kenya

1.8 Fiduciary Management

Names	Title designation	Responsibilities
Mwanamaka A. Mabruki	P.S	Accounting Officer
Al Hajj Adan Wachu	Chairman	Board Chairman
Patrick Njagi	Secretary	Secretary to the board
B M Mwangi	Principal Accountant	Accountant

1.9 Funding summary

The Fund is for duration of infinite years from 2008 with an approved budget as determined by National Government highlighted in the table below:

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Below is the funding summary:

Source of funds	Ministry's Contribution	Amount received to date (30th June, 2016)	Balance yet to be paid to date (30th June, 2016)
	Kshs	Kshs	Kshs
	(A)	(B)	(A)-(B)
(i) Government funding			
Government of Kenya Exchequer	1,827,000,000.00	1,827,000,000.00	Nil
(ii) Bank Interests	11,801,858.00	11,801,808.00	Nil
Total	1,838,801,858.00	1,838,801,858.00	Nil

1.10 Summary of Overall Fund Performance:

1. Profiling of remaining IDPs from the Post Election Violence of 2007/2008 in various camps around the country.
2. Cash payment to remaining IDPs from PEV of 2007/2008 who were living in camps (phase 2 and 3).
3. Profiling of IDPs from Enoosupukia.
4. Consultative meeting with integrated IDPS from Nyandarua.
5. Field visits to various parts of the country to handle developing IDP matters.
6. Visits to Tana River and Taita Taveta Counties to visit IDPs affected by clashes.
7. Monitoring and evaluation tour of Turkana IDP Housing Project.
8. Purchase and distribution of relief food and non food items to IDPs around the country.
9. Consultative retreat with the IDP network and IDP representatives around the country.
10. Retreat on the review of the legislative proposal on the amendment of the IDP Act.
11. Issuance of AIE's to various Counties in support of their IDP resettlement programmes and other IDP support programmes.
12. Field visits to collect details of IDP data which were not captured.
13. Partitioning of office space 20th floor

14. Procurement of goods and services for National Consultative Coordination Committee on IDPs.

1.11 Summary of Fund Compliance:

There have been no cases of non-compliance with applicable laws and regulations.

2.1 Statement of Fund Management Responsibilities

The Principal Secretary for State Department and the Secretary to the National Humanitarian Fund are responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2016. This responsibility includes:

- (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the Fund;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for Devolution and the Secretary to the National Humanitarian Fund accept responsibility for the Fund's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department for Devolution and the Secretary to the National Humanitarian Fund are of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2016, and of the Fund's financial position as at that date. The Principal Secretary State Department for Devolution and the Secretary to the National Humanitarian Fund further

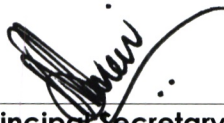
**NATIONAL HUMANITARIAN FUND
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confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary State Department for Devolution and the Secretary to the National Humanitarian Fund confirm that the Fund has complied fully with applicable Government Regulations and that the funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Fund financial statements

The Fund financial statements were approved by the Principal Secretary State Department for Devolution and the Secretary to the National Humanitarian Fund on September 30, 2016 and signed by them.



Principal Secretary



Fund Secretary

REPUBLIC OF KENYA

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Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL HUMANITARIAN FUND FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Humanitarian Fund set out on pages 1 to 13, which comprise the statement of financial assets and liabilities as at 30 June 2016, the statement of receipts and payments, statement of cash flows, statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Imprest and Advances

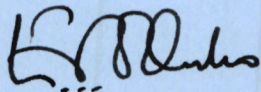
As disclosed in note 5B to the financial statements, the imprest and advances figure of Kshs.129,893,050 as at 30 June 2016 represent Authority to Incur Expenditure (AIEs) amounts issued to County Commissioners of Mandera, Nakuru, Baringo, Turkana and Bomet that had not been accounted as required by Government Financial Regulations. In addition, the advance to County Commissioner Mandera of Kshs.68,960,000 has not been supported with documentation including a list of duly approved Internally Displaced Persons to be compensated. Consequently, it was not possible to confirm the validity of the Imprest and advances balance of Kshs.129,893,050 as at 30 June 2016.

2. Bank balances

The statement of financial assets and liabilities reflects a bank balance of Kshs.419,349,713 which includes stale cheques totalling Kshs.147,000 and unsupported payments in the bank statement not included in the cashbook of Kshs.988,571 that have remained unresolved for over one year. Under the circumstances, accuracy of the bank balance of Kshs.419,349,713 as at 30 June 2016 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and the Public Finance Management Act, 2012.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL


Nairobi

16 February 2017

2. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/2016 Kshs	2014/ 2015 Kshs	Cumulative to date Kshs
RECEIPTS				
Transfer from Government entities				
	1	1,827,000,000.00	439,533,607.00	6,605,910,068.00
Miscellaneous Receipts	2	11,801,858.00	11,662,865.00	60,163,722.00
Total receipts		1,838,801,858.00	451,196,472.00	6,666,073,789.00
PAYMENTS				
Transfers to other government entities	3	7,948,611.00	118,729,836.00	658,549,961.00
Other grants and transfers and payments/expenses	4	2,280,162,570.00	101,350,000.00	6,517,535,974.00
TOTAL PAYMENTS		2,288,111,181.00	220,079,836.00	7,176,085,935.00
SURPLUS/DEFICIT FOR THE YEAR		(449,309,323.00)	231,116,636.00	(510,012,146.00)

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



 Principal Secretary



 Fund Secretary

**NATIONAL HUMANITARIAN FUND
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3. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2015/2016 Kshs	2014/2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5A	419,349,713.00	990,603,475.00
		<u>419,349,713.00</u>	<u>990,603,475.00</u>
Imprests and Advances	5B	129,893,050.00	7,948,611.00
TOTAL FINANCIAL ASSETS		549,242,763.00	998,552,086.00

REPRESENTED BY:

Cash and cash equivalents b/fwd		998,552,086.00	767,435,450.00
Surplus/Deficit for the year		(449,309,323.00)	231,116,636.00
NET FINANCIAL POSITION		549,242,763.00	998,552,086.00

The accounting policies and explanatory notes to these financial statements form integral part of the financial statements. The financial statements were approved onand signed by:

Principal Secretary

Fund Secretary

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4. STATEMENT OF CASHFLOW FOR THE PERIOD

		2015 / 2016	2014 / 2015
	Notes	Kshs	Kshs
Receipts for operating income			
Contributions	1	1,827,000,000.00	439,533,607.00
Net Miscellaneous receipts	2	11,801,858.00	11,662,865.00
Payments for operating expenses			
Transfers to other government entities	3	(7,948,611.00)	(118,729,836.00)
Other grants and transfers and payments/expenses	4	(2,280,162,570.00)	(101,350,000.00)
Net cash flow from operating activities		(449,309,323.00)	231,116,636.00
Net Surplus		(449,309,323.00)	231,116,636.00
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at beginning of the year		998,552,086.00	767,435,450.00
Surplus /Deficit		(449,309,323.00)	231,116,636.00
Cash and cash equivalent at end of the year		549,242,763.00	998,552,086.00

The accounting policies and explanatory notes to these financial statements form integral part of the financial statements. The Fund financial statements were approved on and signed by:

Principal Secretary

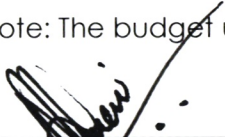
Fund Secretary

NATIONAL HUMANITARIAN FUND
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5. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	a	b	c=a+b	d	e=c-d	f=e/c %
Receipts						
Transfer from Government entities	2,205,000,000.00	(50,000,000.00)	2,155,000,000.00	1,827,000,000.00	328,000,000.00	15.2
Miscellaneous Receipts	0.00		0.00	11,801,858.00	(11,801,858.00)	0.0
Total Receipts	2,205,000,000.00	(50,000,000.00)	2,155,000,000.00	1,838,801,858.00	(316,198,142.00)	15.2
Payments						
Transfers to other government entities	-	-	-	7,948,611.00	(7,948,611.00)	0.0
Other grants and transfers and payments/expenses	2,205,000,000.00	(50,000,000.00)	2,155,000,000.00	2,280,162,570.00	(125,162,570.00)	5.8
Total Payments	2,205,000,000.00	(50,000,000.00)	2,155,000,000.00	2,288,111,181.00	(133,111,181.00)	0.94

Note: The budget utilization/performance differences in the last column are explained in **Annex 1** to these financial statements


 Principal Secretary


 Fund Secretary

6. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

(i) Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund and all values are rounded to the nearest one Shilling. The accounting policies adopted have been consistently applied to all of the years presented.

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

(ii) Recognition of revenue and expenses

The Fund recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Fund. In addition, the Fund recognises all expenses when the event occurs and the related cash has actually been paid out by the Fund.

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(iii) Cash and cash equivalents

Cash and cash equivalents comprise cash at Bank. Account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include advances to authorised public institutions which had not been surrendered or accounted for at the end of the financial year.

(iv) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Fund's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. A high-level assessment of the Fund's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

(v) Related Parties

The Fund regards a related party as a person or an Authority with the ability to exert control individually or jointly, or to exercise significant influence over the Fund, or vice versa. Members of the National Consultative Co-ordination Committee on Internally Displaced Persons are regarded as related parties.

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(vi) Honararia and sitting allowances

	2015/2016	2014/2015
Chairman Honoraria	960,000.00	960,000.00
Members sitting Allowances	<u>1,044,000.00</u>	<u>781,000.00</u>
Total	<u>2,004,000.00</u>	<u>1,741,000.00</u>

(vii) Comparative figures

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

(viii) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

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7. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS

These represent Government funding and other receipts from government as follows:

	2015/2016	2014/2015	Cumulative to date
	Kshs	Kshs	kshs
Counterpart funding through Ministry of Devolution and Planning			
Government funds Quarter 1	-	-	610,000,000.00
Government funds Quarter 2	800,000,000.00	-	1,097,007,100.00
Government funds Quarter 3	1,000,000,000.00	-	1,429,250,000.00
Government funds Quarter 4	27,000,000.00	439,533,607.00	727,000,000.00
Other transfers from government entities			
Ministry of Interior and Coordination of National Government	-	-	200,000,000.00
Ministry of Land, Housing and Urban Development	-	-	2,342,652,968.00
The National Treasury	-	-	200,000,000.00
Total	1,827,000,000.00	439,533,607.00	6,605,910,068.00

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2. MISCELLANEOUS RECEIPTS

	2015/2016	2014/2015	Cumulative
	Kshs	Kshs	Kshs
Interest earned	11,801,858.00	11,662,865.00	60,163,722.00
Total	11,801,858.00	11,662,865.00	60,163,722.00

3. Transfers to other government entities

During the 12 months to 30 June 2016, there were surrenders for A.I.E's for previous years from various Counties and Ministries.

	2015/16	2014/2015	Cumulative
	Kshs	Kshs	Kshs
Transfers to Government entities	-	-	
Various	7,948,611.00	118,729,836.00	658,549,961.00
TOTAL	7,948,611.00	118,729,836.00	658,549,961.00

4 Other grants and transfers and payments

	2015/2016	2014/2015	Cumulative
	Kshs	Kshs	Kshs
Grants to IDPs under Cash Payment Programme	2,120,000,000.00	30,150,000.00	5,183,635,200.00
Construction of IDPs houses in Turkana County	-	7,068,765.00	720,856,202.00
Other expenditures	160,162,570.00	64,131,234.00	614,044,572.00
Total	2,280,162,570.00	101,350,000.00	6,518,535,974.00

**NATIONAL HUMANITARIAN FUND
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5 CASH AND CASH EQUIVALENTS C/FWD

	2015/2016	2014/2015
	Kshs	Kshs
Bank accounts (Note 5A)	419,349,713.00	990,603,475.00
Outstanding imprests and advances (Note 5B)	129,893,050.00	7,948,611.00
Total	549,242,763.00	998,552,086.00

5A Bank Account Balances

	2015/2016	2014/2015
	Kshs	Kshs
Central Bank of Kenya [A/c No. 1000216158]	217,681,507.00	721,793,253.00
Co-operative Bank of Kenya [A/c No.01141010160000]	9,086,760.00	8,984,242.00
Kenya Commercial Bank [A/c No.1145110983]	117,044,363.00	68,235,278.00
National Bank of Kenya [A/c No.01001033074100]	33,988,018.00	176,941,638.00
Equity Bank [A/c No.0020261438740]	41,549,065.00	14,649,065.00
Total bank account balances	419,349,713.00	990,603,475.00
Outstanding advances	129,893,050.00	7,948,611.00
Total	549,242,763.00	998,552,086.00

**NATIONAL HUMANITARIAN FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2016 (Kshs)**

5B Imprests & Advances

				-
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Outstanding Advances

Name of Institution	AIE NO	Amount Issued	Amount Surrendered	2015-2016
County commissioner of Mandera	A172763	68,960,000.00	-	68,960,000.00
County commissioner of Nakuru	A172760	2,000,000.00	-	2,000,000.00
County commissioner of Baringo	A172758	2,700,000.00	-	2,700,000.00
County commissioner of Baringo	A631884	53,877,050.00	-	53,877,050.00
County commissioner of Turkana	A631868	1,356,000.00	-	1,356,000.00
County commissioner of Bomet	A631876	1,000,000.00	-	1,000,000.00
GRAND TOTAL				129,893,050.00


These transfers relate to AIEs given out this Financial year. The whole amount relates to one line expenditure on National Humanitarian Fund.

We have confirmed that the funds were received by the respective County Commissioners for onward transmission to various beneficiaries as approved by National Consultative Coordination Committee on IDPs. The same had not been accounted for as at 30th June, 2016.


NATIONAL HUMANITARIAN FUND
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8 PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS
OUTSTANDING ISSUES -2014-2015

Referen ce No.	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:
967	Outstanding AIEs issues to various Government Ministries and Departments	Various Accounting officers responded to our letters and various AIEs cleared.	PAC	AIEs worth Kshs. 7,948,611.00 have been cleared
	Compensation to Ugandan IDPs	These IDPs were accorded assistance by other organizations like UNHCR, IOM and DRC and it was felt that the compensation given was adequate.	Secretary NCCC	IDPs offered durable solutions to lead normal livelihoods.



Principal Secretary



Fund Secretary

NATIONAL HUMANITARIAN FUND
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30TH 2016 (Kshs)

ANNEX 1. VARIANCE EXPLANATION AND ACTUAL BUDGET

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Variance	% of Variance	Comments
	a	b	c=a-b	d=c/a %	
Receipts					
Transfer from Government entities	2,155,000,000.00	1,827,000,000.00	328,000,000.00	15.2	Shortfall in Exchequer funding
Miscellaneous Receipts	-	11,801,858.00	(11,801,858.00)	100.00	Bank interest earned
Total Receipts	2,155,000,000.00	1,838,801,858.00	316,198,142.00		
Payments					
Transfers to other government entities	-	7,948,611.00	(7,948,611.00)	0.0	
Other grants and transfers and payments/expenses	2,155,000,000.00	2,280,162,570.00	(125,162,570.00)	5.8	
Total Payments	2,155,000,000.00	2,288,111,181.00	(133,111,181.00)	6.1	