REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF DEVELOPMENT REVENUE

FOR THE YEAR ENDED 30 JUNE 2016

THE NATIONAL TREASURY

RECEIVER OF REVENUE
THE NATIONAL TREASURY

AMMENDED DEVELOPMENT REVENUE 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)

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I NATIONAL TREASURY INFORMATION AND MANAGEMENT

(a) Background Information

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

At Cabinet Level, the National Treasury is represented by the Cabinet Secretary for Finance, who is responsible for the general policy and strategic direction of the Ministry.

(b) Key Management

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

Office of the Principal Secretary

This office is responsible for the administration of the National Treasury for efficient delivery of public services that have been assigned to this Ministry. The Principal Secretary is also charged with the responsibility of rendering advice to the Cabinet Secretary in order to enhance efficiency and collective responsibility of the National Treasury.

Organizational structure of the National Treasury

The Ministry is organized into four (4) technical Directorates headed by Directors General and (1) Administrative and Support Services Directorate headed by a Principal Administrative Secretary. Each Director General is responsible for a Directorate comprising a cluster of Departments responsible for related policy functions. The Directorates and Departments are as follows:

Directorate of Budget, Fiscal and Economic Affairs

The Directorate is headed by a Director General, reporting to the Principal Secretary, National Treasury. It is organized into the following five (5) Technical Departments each headed by a Director:

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

Directorate of Accounting Services and Quality Assurance

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

- Government Accounting Services;
- Internal Auditor Services Department;
- Financial Management Information Systems (FMIS)
- National Sub-County Treasuries.

Directorate of Portfolio Management

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

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

Directorate of Public Debt Management

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

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

Directorate of Administrative and Support Services (Common Shared Services)

The Directorate is headed by a Principal Administrative Secretary, reporting to the Principal Secretary. It is organized into eleven (11) specialized functions offering common shared services. The common shared services of the National Treasury consist of functions that are not core to the National Treasury but offer critical support services to the National Treasury. The functions include:

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

(c) **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:-

NO.	Designation	Name
1.	Principal Secretary	Dr. Kamau Thugge, CBS
2.	Principal Administrative Secretary	Mr. Mutua Kilaka,CBS,SS
3.	Director General, BFEA	Dr Geoffrey Mwau, EBS
4.	Director General, AS&QA	Mr. Bernard Ndung'u
5.	Director General, PIPM	Ms. Esther Koimett, CBS
6.	Director General, PDMO	Mr.Wohoro Ndohho
7.	Ag. Director, Macro & Fiscal Affairs Department	Mr. Wanyambura Mwambia, OGW
8.	Director, Budget Department	Mr. Francis Anyona,OGW
9.	Ag. Director, Financial and Sectoral Affairs Department	Mr. Nzomo Mutuku
10.	Ag Director, Public Procurement Department	Mr. Eric Korir
11.	Internal Auditor General	Mr. Alfayo Mogaka
12.	Ag. Director, Accounting Services Department	Mr. Wala Jona
13.	Ag. Director, National Sub County Treasuries	Mr. Tom Khakhame
14.	Ag Director, Financial Management Information System	Mr. Jerome Ochieng
15.	Director, Public Private Partnership Unit	Eng. Stanley Kamau
16.	Ag. Director, National Assets and Liability Management	Mrs. Beatrice Gathirwa
17.	Director, Government Investment and Public Enterprises	Mr. Kennedy Ondieki
18.	Secretary/Director, Pensions Department	Mr. Shem Nyakutu
19.	Director, Resource Mobilization Department	Mr. Jackson Kinyanjui
20.	Director of Administration	Mr David Oleshege, OGW
21.	Head, Accounts Division	Mr. George K. Gichuru
22.	Head Finance Division	Mr. Kimathi Mugambi
23.	Head, Supplies Chain Management	Mr. Peter Momanyi
24.	Director, Human Resource Management and Development	Mrs. Susan Mucheru
25.	Head, Information Communication and Technology	Mr. Edward Rutere
26.	Head, Central Planning and Project Monitoring Unit	Mr. Antony Muriu
27.	Head, Public Communications	Mr. Maina Kigaga
28.	Programme Coordinator, Public Financial Management Reform Secretariat	Mr. Julius Mutua

(d) **Fiduciary Oversight Arrangements**

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

Internal Audit Unit

The National Treasury has a well resourced internal Audit Unit. The Unit is charged with the responsibility of conducting risk based, value for money and systems audit, providing assurance that appropriate institutional policies, procedures and business practices are being followed; verifying the existence of assets administered by the Ministry, and evaluating the adequacy and reliability of information available to the management. The Unit reports directly to the accounting officers on a regular basis.

Audit Committee

The Audit Committee forms a key element in the governance process and its principle role is that of providing oversight of financial reporting, risk management and internal controls. The

National Treasury established an audit committee comprising officers from all departments of the Ministry. The Committee reviews and analyses all audit queries and makes recommendations on how to reduce fiduciary risks. In addition, the committee ensures that audit queries and external audit recommendations are fully addressed.

Budget Implementation Committee

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

Monitoring and Evaluation

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

(e) The National Treasury Headquarters

P.O. BOX 30007- 00100,
Treasury Building,
Harambee, Avenue
Nairobi, Kenya

(f) The National Treasury Contacts

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

(g) The National Treasury Banker

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
Nairobi, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers
P.O. Box 30084-00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
Nairobi, Kenya

II. FORWARD BY THE CABINET SECRETARY

The National Treasury is mandated to coordinate economic and financial management of the country in accordance with section 12 of the Public Finance Management Act, 2012. Overall, the National Treasury has strived to maintain a policy environment that is conducive to economic growth and development of the Country. As a result of consistent implementation of the bold economic policies, structural reforms and sound macroeconomic management, the economy grew by 5.6 percent in 2015 compared to 5.3 percent growth in 2014. This strong growth was supported by positive growth in agriculture, forestry and fishing (4.8 percent), mining and quarrying (6.9 percent), electricity and water supply (8.5 percent), wholesale and retail trade (7.3 percent), accommodation and restaurant (12.1 percent) and information and communication (9.7 percent). Growth in other sectors, particularly manufacturing, construction, finance and insurance and real estate remained robust.

The annual inflation rate was 6.4 percent by June 2016 compared 6.5 percent in June 2015, and was therefore, within the current allowable margin of 2.5 percent on either side of the target of 5.0 percent. The Kenya shilling continued to display relatively less volatility compared with the major regional currencies due to improved Diaspora remittances and the narrowing of the current account deficit while official foreign exchange reserves held by the Central Bank grew to US$ 7,648 million (equivalent to 5.1 months of import cover) by June 2016 from US$ 7,212 million (4.5 months of import cover) in June 2015.

In budget performance, the National Treasury expenditure stood at **Kshs.38,523,924,151** against an approved budget of **Kshs.40,667,213,863** in recurrent while Development expenditure stood at **Kshs.43,832,593,224** against an approved budget of **Kshs.45,836,475,797** giving an overall absorption rate of 95.2%.

Other key achievements during the year under review are:-

- The National Treasury mobilized external resources amounting to Kshs.366.67 billion. This included Kshs.320.23 billion in loans and Kshs.46.44billion in grants.

- The National Treasury continued to support Kenya Revenue Authority to achieve its target in revenue collection and simplification of the tax system. This included the implementation of the *i-tax* platform.

- In its commitment to deepen the Financial Markets, the Ministry finalized the Financial Services Authority bill and disseminated to stakeholders for comments and prepared the draft Nairobi International Financial Centre Bill.

- The National Treasury developed a pipeline of 65 bankable Public Private Partnership projects ready for investment. Other achievements in promoting PPP include continuous financial, technical and legal support to MDAs in the preparation of PPP projects, development of standardized documentation framework to support implementation of PPP and development of a template on PPP project submission.

- The National Treasury continued to build capacity on Public Financial Management in Ministries, Departments, Agencies as well as County Governments. 1,297 officers were trained over the financial year 2015/16 across the country.

Some of the challenges the National Treasury faced while implementing the budget 2015/16 include:-

1. Lack of adequate funds to finance all the budget requests by Ministries, Departments and Agencies.
2. Inadequate funds to finance all the programmes and projects of the National Treasury.
3. Low absorption of Official Development Assistance (ODA).
4. Slow enactment of relevant regulation and related legal instruments to facilitate financial sector deepening.
5. High turnover of staff especially in the core technical areas of the National Treasury.

To surmount the above challenges and ensure successful implementation of the National Treasury goals and objectives, the Ministry will:-

1. Continue to maintain a prudent fiscal stance consistent with the medium-term debt targets while pursuing a shift in the composition of expenditure towards development priorities.
2. Strengthen capacity building in public financial management to MDAs and County Governments to ensure that the high expectations linked to devolution are met.
3. Enhance the Government's cash management system to avoid undue pressure on payment flows and interest rates, and reduce borrowing costs for the government and the private sector.
4. Ensure constant collaboration between the National Treasury and all the Stakeholders.
5. Promote the Public Private Partnership initiatives to finance government capital projects.
6. Engage other developments partners for concessional loans and grants as well as pursue strategies to facilitate issuance of international bonds to finance government projects.
7. Fast track and implement the proposed new scheme of service for the National Treasury officers to retain staff.

HENRY K. ROTICH, EGH
CABINET SECRETARY

STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

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

The Principal Secretary in charge of the National Treasury is responsible for the preparation and presentation of the receiver of revenue report, which give a true and fair view of the state of affairs of the National Treasury for and as at the end of the financial year ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the status of the revenue collected by the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the revenue report, and ensuring that they are free from material misstatements, whether due to error or fraud.

The Principal Secretary in charge of the National treasury accepts responsibility for the National Treasury's revenue report, which has been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that this revenue report give a true and fair view of the national treasury's revenue performance during the financial year ended June 30, 2016 The Principal Secretary in charge of the national Treasury further confirms the completeness of the accounting records maintained for the National Treasury which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the National Treasury confirms that the entity has complied fully with applicable Government Regulations and that the funds collected during the year were transferred to the Exchequer Account. Further the Principal Secretary confirms that this report has been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The revenue statement *was* approved and signed by the Principal Secretary on 30/9/ 2016

DR KAMAU THUGGE, CBS
Receiver of Revenue

GEORGE K GICHURU
Head of Accounting Unit

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON DEVELOPMENT REVENUE FOR THE YEAR ENDED 30 JUNE 2016 – THE NATIONAL TREASURY

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Development Revenue set out on pages 9 to 31, which comprise the statement of receipts and payments and the statement of comparative budget and actual amounts for the year ended 30 June 2016, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

The Accounting Officer- National Treasury is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 misstatements, whether due to fraud or error.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 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 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 of Kenya. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). 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 misstatements.

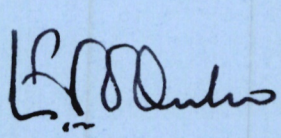
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 National Treasury'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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial performance of the National Treasury's Development Revenue for the year then ended 30 June 2016, 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

14 March 2017

V. FINANCIAL STATEMENTS

I. STATEMENT OF RECEIPTS AND PAYMENTS (DEV. REVENUE)

	Note	2015-2016 Kshs	2014-2015 Kshs
DONOR RECEIPTS			
Tax Revenues	1	-	-
Proceeds from Domestic and Foreign Grants-	2		-
Proceeds from Domestic and Foreign Grants	3	7,089,651,743.05	6,630,707,034.55
Proceeds from Foreign Borrowings (Loans)	5	25,802,828,417.40	30,310,028,918.70
TOTAL RECEIPTS		**32,892,480,160.45**	**36,940,735,953.25**
DISBURSEMENTS			
Transfers to Other Government Units(Grants)	17	7,089,651,743.05	6,630,707,034.55
Transfers to Other Government Units(Loans)		25,802,828,417.40	30,310,028,918.70
TOTAL DISBURSEMENTS		**32,892,480,160.45**	**36,940,735,953.25**
SURPLUS/DEFICIT		**-**	**94,104.40**
BALANCE BROGHT FORWARD 2014/2015		**94,104.40**	-
BALANCE CARRIED FORWARD 2015/2016		**94,104.40**	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial Statements. The National Treasury's financial statements were approved on ...30/9/.....2016 and signed by:

DR. KAMAU THUGGE, CBS
Receiver of Revenue

GEORGE K GICHURU
Head of Accounting Unit

II. 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=d-c	f=e/c %
Receipts						
Transfer from Government entities						
Proceeds from domestic and foreign grants	15,202,764,562.00	1,821,756,314.00	17,024,520,876.00	7,089,651,743.05	(9,934,869,132.95)	(58.36)
Proceeds from borrowings	37,909,738,398.00	2,939,409,695.00	40,849,148,093.00	25,802,828,417.40	(15,046,319,675.60)	(36.83)
Miscellaneous receipts						
Total Receipts	**53,112,502,960.00**	**4,761,166,009.00**	**57,873,668,969.00**	**32,892,480,160.45**	**(24,981,188,808.55)**	(43.17)
Payments						
Compensation of employees						
Purchase of goods and services			-		-	
Social security benefits						
Acquisition of non-financial assets						
GrantsTransfers to other government entities	15,202,764,562.00	1,821,756,314.00	17,024,520,876.00	7,089,651,743.05	(9,934,869,132.95)	(58.36)
Loans and transfers to other Government entities	37,909,738,398.00	2,939,409,695.00	40,849,148,093.00	25,802,828,417.40	(15,046,319,675.60)	(36.83)
Other grants and transfers			-			
Other payments			-			
Total Payments	**53,112,502,960.00**	**4,761,166,009.00**	57,873,668,969.00	**32,892,480,160.45**	**(24,981,188,808.55)**	(43.17)

Reasons for undercollection:

i. The Project implementing units are required to exhaust funds already released to them in the prior period before accessing funds allocated in the current year, hence absorption of budgeted funds thereby leading to under expenditure

ii. The development partners attach stringent conditions to AIA payments, most of which involve colossal sums of money, which include prior review of project financing and concurrence by the financiers at various key stages of procurement cycle.

iii. There is delay from the development partners in issuing NO Objection as some projects are funded directly and do not use the country system.

DR. KAMAU THUGGE,CBS
PRINCIPAL SECRETARY

Date 30th September 2016

GEORGE K. GICHURU
HEAD OF ACCOUNTING UNIT

Date 30th September 2016

VI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these revenue statements are set out below:

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Revenue

The National Treasury recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*.

3. Budget

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

4. Comparative Figures

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

5. Subsequent Events

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

THE NATIONAL TREASURY
DEVELOPMENT REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE30,2016

1 TAX REVENUES	2015 - 2016 Kshs	2014 - 2015 Kshs
Taxes on Income, Profits and Capital Gains		
Taxes on Property		
Taxes on Goods and Services		
Taxes on International Trade and Transactions		
Other Taxes (not elsewhere classified)		
Sale of Goods and Services		
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS	2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts for Health Insurance Contribution		-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2015 - 2016 Estimates	2015 - 2016 Kshs	2014 - 2015 Kshs
GOVERNMENT OF DENMARK (DANIDA)	2,356,548,993.00	2,046,630,984.45	1,700,676,179.00
GOVERNMENT OF SWEDEN(SIDA)	1,532,824,743.00	800,000,000.00	858,906,187.00
GOVERNMENT OF ITALY	705,180,230.00	1,273,920,000.00	578,781,278.00
GOVERNMENT OF JAPAN	404,608,275.00	299,000,000.00	34,944,961.00
GOVERNMENT OF FRANCE	370,090,000.00		
GOVERNMENT OF CHINA	102,000,000.00		
GOVERNMENT OF UNITED STATES (USAID)	13,000,000.00	-	18,500,000.00
Grants Received from Multilateral Donors (International Organisations)			
GLOBAL ENVIROMENTAL TRUST FUND (GETF)	17,907,200.00	13,999,999.60	-
GLOBAL FUND	4,220,013,969.00	97,353,728.90	1,532,823,872.35
AFRICAN DEVELOPMENT FUND	70,000,000.00	-	-
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP	116,584,211.00	8,230,553.00	62,513,224.00
UNITED NATIONS FUND FOR POPULATION ACTIVITIES	191,414,768.00	-	3,220,000.00
UNITED NATIONS ENVIRONMENTAL PROGRAMME	27,868,000.00	-	6,600,000.00
UNITED NATIONS INTER, CHILDREN EDUCATION FUND(UNICE	377,328,000.00	44,424,700.00	21,266,190.00
WORLD FOOD PROGRAMME	110,508,848.00	-	-
UNITED NATIONS WOMEN (UN Women)	83,567,307.00		-
INTERANATIONAL FUND FOR AGRICULTURAL DEVELOPMENT(IFAD)	300,000,000.00	127,888,870.00	203,722,976.00
International Development Association(IDA)	5,920,076,332.00	2,146,202,907.10	1,491,142,845.30
EUROPEAN DEVELOPMENT FUND	-	232,000,000.00	
ALLIANCE FOR A GREEN REVOLUTION IN AFRICA(AGRA)	**25,000,000.00**		**117,609,321.90**
Grants Received from other International Organisations(FORD)	**80,000,000.00**		
Total	**17,024,520,876.00**	**7,089,651,743.05**	**6,630,707,034.55**

THE NATIONAL TREASURY
DEVELOPMENT REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE30,2016

5 PROCEEDS FROM FOREIGN BORROWINGS (LOANS)

Name of Donor	Revised Estimates 2015/2016	2015 - 2016	2014 - 2015
			Kshs
GOVERNMENT OF GERMENY	**250,000,000.00**	59,674,794.00	-
GOVERNMENT OF FRANCE(AFD)	4,661,775,000.00	1,234,497,567.45	1,292,551,034.55
GOVERNMENT OF JAPAN	2,980,600,000.00	436,358,796.30	1,287,142,155.00
GOVERNMENT OF DENMARK (DANIDA)		212,917,457.00	-
Loans Received from Multilateral Donors (International Organisations)			
International Development Association(IDA)	31,140,457,471.00	22,385,485,615.90	23,808,995,864.00
EUROPEAN INVESTMENT BANK	150,000,000.00	-	1,471,373,148.60
GLOBAL ENVIRONMENTAL TRUST FUND (GEFT)		-	
GLOBAL FUND			897,135,670.00
AFRICAN DEVELOPMENT FUND	559,858,824.00	190,224,576.85	626,309,588.80
INTERANATIONAL FUND FOR AGRICULTURAL DEVELOPMENT(IFAD)	1,106,456,798.00	1,283,669,609.90	926,521,457.75
Total	**40,849,148,093.00**	**25,802,828,417.40**	**30,310,028,918.70**
GRAND TOTAL	**57,873,668,969.00**	**32,892,480,160.45**	**36,940,735,953.25**

The amounts above have been reconciled with the sending Government entity.(THE EXCHEQUER)

17 **TRANSFER OF GRANTS AND LOANS (DISBURSEMENTS)**

Name of Donor	2015 - 2016	2015 - 2016	2014 - 2015
	Estimates	Kshs	Kshs
GOVERNMENT OF DENMARK (DANIDA)	**2,356,548,993.00**	2,046,630,984.45	1,700,676,179.00
GOVERNMENT OF SWEDEN(SIDA)	**1,532,824,743.00**	800,000,000.00	858,906,187.00
GOVERNMENT OF ITALY	**705,180,230.00**	1,273,920,000.00	578,781,278.00
GOVERNMENT OF JAPAN	**404,608,275.00**	299,000,000.00	34,944,961.00
GOVERNMENT OF FRANCE	**370,090,000.00**	-	
GOVERNMENT OF CHINA	**102,000,000.00**	-	
	-	-	
GOVERNMENT OF UNITED STATES (USAID)	**13,000,000.00**	-	18,500,000.00
Grants Received from Multilateral Donors (International Organisations)	-	-	
GLOBAL ENVIROMENTAL TRUST FUND (GETF)	17,907,200.00	13,999,999.60	-
GLOBAL FUND	**4,220,013,969.00**	97,353,728.90	1,532,823,872.35
AFRICAN DEVELOPMENT FUND	**70,000,000.00**	-	-
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP	**116,584,211.00**	8,230,553.00	62,513,224.00
UNITED NATIONS FUND FOR POPULATION ACTIVITIES	**191,414,768.00**	-	3,220,000.00
UNITED NATIONS ENVIRONMENTAL PROGRAMME	**27,868,000.00**	-	6,600,000.00
UNITED NATIONS INTER, CHILDREN EDUCATION FUND(UNICE	**377,328,000.00**	44,424,700.00	21,266,190.00
WORLD FOOD PROGRAMME	**110,508,848.00**	-	-
UNITED NATIONS WOMEN (UN Women)	**83,567,307.00**	-	-
INTERANATIONAL FUND FOR AGRICULTURAL DEVELOPMENT(IFAD)	**300,000,000.00**	127,888,870.00	203,722,976.00
International Development Association(IDA)	**5,920,076,332.00**	2,146,202,907.10	1,491,142,845.30
EUROPEAN DEVELOPMENT FUND	**25,000,000.00**	232,000,000.00	
ALLIANCE FOR A GREEN REVOLUTION IN AFRICA(AGRA)	**80,000,000.00**	-	117,609,321.90
Total	**17,024,520,876.00**	**7,089,651,743.05**	**6,630,707,034.55**

THE NATIONAL TREASURY
DEVELOPMENT REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE30,2016
PROCEEDS FROM DOMESTIC AND FOREIGN LOANS

Name of Donor		2015 - 2016	2014 - 2015
		Kshs	Kshs
GOVERNMENT OF GERMENY(KFW)	250,000,000.00	59,674,794.00	-
GOVERNMENT OF FRANCE(AFD)	4,661,775,000.00	1,234,497,567.45	1,292,551,034.55
GOVERNMENT OF JAPAN	2,980,600,000.00	436,358,796.30	1,287,142,155.00
GOVERNMENT OF DENMARK (DANIDA)	-	212,917,457.00	-
	-		
Loans Received from Multilateral Donors (International Organisations)	-		
International Development Association(IDA)	31,140,457,471.00	22,385,485,615.90	23,808,995,864.00
EUROPEAN INVESTMENT BANK	150,000,000.00	-	1,471,373,148.60
GLOBAL FUND	-	-	897,135,670.00
	-		
AFRICAN DEVELOPMENT FUND	559,858,824.00	190,224,576.85	626,309,588.80
INTERANATIONAL FUND FOR AGRICULTURAL DEVELOPMENT(IFAD)	1,106,456,798.00	1,283,669,609.90	926,521,457.75
	-		
	-		
	-		
Total	**40,849,148,093.00**	**25,802,828,417.40**	**30,310,028,918.70**
GRAND TOTAL	**57,873,668,969.00**	**32,892,480,160.45**	**36,940,735,953.25**

APPENDIX

THE NATIONAL TREASURY

DEVELOPMENT REVENUE DR1- STATEMENT OF REVENUE FOR THE YEAR ENDED 30 JUNE 2016

DONOR CODE	DONOR ITEM	Donor/Lender-Description of Loan/Grant	VOTE CODE	MINISTRY	ESTIMATES 2015/2016	ACTUALS	DEVIATION(Kshs)
1001		**Danish International Development Agency (DANIDA)**					
		Grants					
	012	Natural Resources Management	101	MOD	398,156,497.00	260,153,855.00	138,002,642.00
	013	Aid Effectiveness for Development Results (ERD)	1071	TNT		89,766,592.00	(89,766,592.00)
	014	Health Sector Support Programme Phase III	1081	MOH	1,183,092,496.00	832,733,815.00	350,358,681.00
	012	Natural Resources Management	1101	MOE&NR	167,000,000.00	133,766,592.00	33,233,408.00
	009	Support for Public Financial Management(PFM-R)	1071	TNT	494,000,000.00	730,210,130.45	(236,210,130.45)
						2,046,630,984.45	
		Loans					
	018	KENYA SYMBOCITY PROGRAMME	1101	MOD	114,300,000.00	111,127,457.00	
		INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT	1071	TNT		101,790,000.00	
						212,917,457.00	
		GOVERNMENT OF DENMARK (DANIDA).....KSHS			**2,356,548,993.00**	**2,259,548,441.45**	**195,618,008.55**
1004		**Government of Sweden (SIDA)**					
		Grants					

	015	National Integrated Monitoring and Evaluation System (NIMES)	1031	SDOP	21,000,000.00		21,000,000.00
	011	Support for Public Financial Management(PFMR-R)	1071	TNT	445,000,000.00		445,000,000.00
	014	Agriculture Sector Support Programme(ASDP)	1161	SDOA	1,066,824,743.00	800,000,000.00	266,824,743.00
							-
		TOTAL 004 SIDA GRANTS …..Ksh					-
		Government of Sweden(SIDA)…Ksh			**1,532,824,743.00**	**800,000,000.00**	**732,824,743.00**
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**		**ACTUALS**	**DEVIATION(Kshs)**
1011		**GOVERNMENT OF ITALY**					
		Grants					
	136	Purchase of school busfor George Muhoho secondary school	1061	SDOE	5,000,000.00	5,000,000.00	-
	030	Revitalization of kinangop Youth Polytechnic	1062	SDOS&T	500,000.00		500,000.00
	034	Revitalization of vitengeni Youth Polytechnic	1062	SDOS&T	9,500,000.00		9,500,000.00
	035	Revitalization of wahondoYouth Polytechnic	1062	SDOS&T	1,000,000.00		1,000,000.00
	036	Revitalization of Nyagwethe Youth Polytechnic	1062	SDOS&T	18,000,000.00		18,000,000.00
	039	Revitalization of Marimanti Youth Polytechnic	1062	SDOS&T	1,000,000.00		1,000,000.00
	040	Revitalization of Sigor Youth Polytechnic	1062	SDOS&T	500,000.00		500,000.00

	042	Revitalization of sina Youth Polytechnic	1062	SDOS&T	1,000,000.00		1,000,000.00
	099	Mbaa-ini Youth polytechnic	1062	SDOS&T	31,200,000.00		31,200,000.00
	100	Lenashwa Youth Polytechnic	1062	SDOS&T	31,200,000.00		31,200,000.00
	102	Lucy Onono Kinda Umala Youth Polytechnic	1062	SDOS&T	31,200,000.00		31,200,000.00
	103	Rehabilitation of Domitories in Six YPS	1062	SDOS&T	500,000.00		500,000.00
	105	scholarships to Students in 18 YPS	1062	SDOS&T	9,320,230.00		9,320,230.00
	120	EbusiraloYouth polytechnic(DEBT Swap)	1062	SDOS&T	15,500,000.00		
	121	Mfangano Youth polytechnic(DEBT Swap)	1062	SDOS&T	19,500,000.00		19,500,000.00
	122	Tools & equipment for Ebusiralo and MfanganoYouth Polytechnic(Debt Swap)	1062	SDOS&T	21,800,000.00		21,800,000.00
	123	Training , capacity building and sensitization of stakeholders(Debt Swap)	1062	SDOS&T	8,700,000.00		8,700,000.00
	128	M&E for KIDDP Project in SDOS&T(Debt Swap)	1062	SDOS&T	4,000,000.00		4,000,000.00
	098	Feasibility/Study Tours/M&E under KIDDP	1071	TNT	2,300,000.00		2,300,000.00
	060	Traing ohealth Personal	1081	MOH	6,000,000.00		6,000,000.00
	089	Rehabilitation of the Ngong Sub-District Hos[ital(KIDDP)		MOH	40,000,000.00		40,000,000.00
	091	Rehabilitation of the muhoroni Sub-District Hos[ital(KIDDP)		MOH	30,000,000.00	30,000,000.00	-
	095	Rehabilitation of the Likoni Sub-District Hos[ital(KIDDP)		MOH	16,000,000.00	16,000,000.00	-
	108	Rehabilitation of the Ahero, tharaka and Nyambeni Hos[ital		MOH	18,000,000.00	18,000,000.00	-
	110	Bronscopic Unit and ICU Beds		MOH	-	50,000,000.00	(50,000,000.00)
	124	Kapenguria Hospital(debt Swap)		MOH	-	20,000,000.00	(20,000,000.00)
	126	Lisenge Dispensary		MOH	-	30,000,000.00	(30,000,000.00)
	127	Kigumo Hospital(Debt Swap)		MOH	-	20,000,000.00	(20,000,000.00)

	131	National Techical Assistantto MOH-KIDDP(Debt Swap)		MOH	3,960,000.00	3,960,000.00	-
	055	PCD-Facilitation (MWIHE)	1102	SDOW&RA	5,000,000.00	5,000,000.00	-
	090	Mariakani -Kaloleni water Supply Project	1102	SDOW&RA	40,000,000.00	-	40,000,000.00
	108	additional Water works-KIDDP	1102	SDOW&RA	7,500,000.00	-	7,500,000.00
	114	additional Water works Kipipiri- Malewa (Debt Swap)	1102	SDOW&RA	10,000,000.00	10,000,000.00	-
	115	Turbo -lisaru water	1102	SDOW&RA	32,000,000.00	62,000,000.00	(30,000,000.00)
	118	Imatasewn Water project(Debt Swap)	1102	SDOW&RA	40,000,000.00	50,000,000.00	(10,000,000.00)
	117	wanooni water SupplyDebt Swap)	1102	SDOW&RA	15,000,000.00	55,000,000.00	(40,000,000.00)
	132	Pisolwater Supply	1102	SDOW&RA	15,000,000.00	40,000,000.00	(25,000,000.00)
	016	Korogocho slum upgrading-Nairobi	1111	MOLH&UD	10,000,000.00	5,000,000.00	5,000,000.00
	051	Karogocho Community Stratergy project	1111	MOLH&UD	70,000,000.00	70,000,000.00	65,000,000.00
	098	Slum Upgrading In Kilifi	1111	MOLH&UD	55,000,000.00	27,500,000.00	(15,000,000.00)
	129	Morden Community Absoption Block -Korogocho(Debt Swap)	1111	MOLH&UD	5,000,000.00	2,500,000.00	(22,500,000.00)
	130	Korogocho Community Capacity Building (Debt Swap)	1111	MOLH&UD	75,000,000.00	70,000,000.00	5,000,000.00
		Italian Debt		Varioous		**683,960,000.00**	
		Total 011 ITALY Grants.....Kshs			**705,180,230.00**	**1,273,920,000.00**	(568,739,770.00)
					705,180,230.00	**1,273,920,000.00**	**(568,739,770.00)**
							-
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**	**ESTIMATES 2014/2015**	**ACTUALS**	**DEVIATION(Kshs)**
1100		**Government of Germany(KFW)**					

		Loans					
		Roads 2000 PhaseI Western Kenya	109	MOT&I	250,000,000.00	59,674,794.00	190,325,206.00
							-
		Total 014 KFW Loans....Kshs			**250,000,000.00**	**59,674,794.00**	**190,325,206.00**
		Government of (kfw)Germany.....Kshs			**250,000,000.00**	**59,674,794.00**	**190,325,206.00**
							-
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**	**ESTIMATES 2014/2015**	**ACTUALS**	**DEVIATION(Kshs)**
		Government of France (AFD)					-
1016							-
		Grant					-
	016		103		346,000,000.00		346,000,000.00
					24,090,000.00		24,090,000.00
		Total 016 AFD Grants.....Kshs			**370,090,000.00**	-	**370,090,000.00**
		Loans					
	016	Kisumu Urban Project	111	MOLH&UD	683,775,000.00	245,208,165.20	438,566,834.80
	021	Nairobi Ring 220 KV	115	MOE&P	2,030,000,000.00	-	2,030,000,000.00
	015	Roads 2000 PhaseII	115	MOT&I	1,500,000,000.00	989,289,402.25	510,710,597.75
	033	The Scaling Up AccessTo Energy Project			448,000,000.00		
		Total 016 AFD Loans.....Kshs			**4,661,775,000.00**	**1,234,497,567.45**	**2,979,277,432.55**
		Government of France (AFD)			**5,031,865,000.00**	**1,234,497,567.45**	3,349,367,432.55

DONOR CODE	DONOR ITEM	Donor/Lender-Description of Loan/Grant	VOTE CODE	MINISTRY	ESTIMATES 2014/2015	ACTUALS	DEVIATION(Kshs)
		Government of Japan					-
		Grants					-
	085	National Volunteers Programme	106	MOE	105,608,275.00		105,608,275.00
	09	Kenya suveliance project	1021	SDOI	299,000,000.00	299,000,000.00	-
							-
		Total 021 JAPAN Grants.....Kshs			**404,608,275.00**	**299,000,000.00**	**105,608,275.00**
							-
		Loans					-
	107	Health Sector Support program			1,785,600,000.00	436,358,796.30	1,349,241,203.70
	073	Mombasa Port Area Development Project			40,000,000.00		40,000,000.00
		Olkaraia-Lessos-Kisumu Transmission Line project			250,000,000.00		250,000,000.00
	066	Mwea Irrigation Development project	1102	SDOW&RA	905,000,000.00		905,000,000.00
		Total 021 JAPAN Loans.....Kshs			**2,980,600,000.00**	**436,358,796.30**	2,544,241,203.70
		Government of Japan.....Kshs			**3,385,208,275.00**	**735,358,796.30**	**2,649,849,478.70**
026		**Government of China**					
	032	**Support for 10th WTO Ministerial confference**	1051	MFA& IF	102,000,000.00		102,000,000.00
		Total 026CHINA Grants.....Kshs					-
		Government of CHINA.....Kshs			**102,000,000.00**		**102,000,000.00**

DONOR CODE	DONOR ITEM	Donor/Lender-Description of Loan/Grant	VOTE CODE	MINISTRY	ESTIMATES 2014/2015	ACTUALS	DEVIATION(Kshs)
1031		**Government of United States of America (USAID)**					
		Grants					
	056	Aid Effcetiveness for Development Results	107	TNT	13,000,000.00	-	13,000,000.00
					13,000,000.00	-	**13,000,000.00**
							-
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**	**ESTIMATES 2014/2015**	**ACTUALS**	**DEVIATION(Kshs)**
		OTHER INTERNATONAL DONORS (FORD)					
		Grants					
1034	003	Capacity Building of the Supreme Court of Kenya	121	JUDICIARY	80,000,000.00		80,000,000.00
		TOTAL 040 DFID GRANTS.....Kshs			**80,000,000.00**	-	80,000,000.00
		United Kingdom-DFID(UK).....Kshs			**80,000,000.00**	-	**80,000,000.00**
		International Development Association					
1501		**(IDA)WorldBank/IMF)**					
		Grants IDA					
	045	ACBF Support to KIPPRA Phase 111 Project	1030	SDOP	70,000,000.00	18,871,850.00	51,128,150.00
	106	kenya Primary Education Project - GPE	1061	SDOE	3,000,000,000.00	610,502,910.00	2,389,497,090.00
	101	Nairobi Sanitation OBA Project	1102	SDW&RA	100,000,000.00	45,398,390.00	54,601,610.00
	026	Kenya Coastal Development(KCDP/GEF)	1163	SDOF	240,749,194.00	251,640,285.00	(10,891,091.00)

	102	Kenya Urban Water &Sanitation Project	1102	SDW&RA	306,000,000.00	76,595,883.00	229,404,117.00
	027	KENYA AGRICULTURAL RODUCTIVIT AND SUSTAINBLE LAND MANAGEMENT	1161	SDOA	262,668,381.00	516,941,629.10	(254,273,248.10)
	044	CASH TRANSFER FOR ORPHANS AND VULNELABLE CHILDREN	1141	MOL&EAA	1,611,600,424.00	443,969,500.00	1,167,630,924.00
	115	Resilience to climate change and Adaptive Capacity of Communities of Kenya	1101	SDOE&NR	31,590,000.00	135,000,000.00	(103,410,000.00)
1502	004	Kenya Coastal Development(KCDP/GEF)	1111	MOLH&UD	70,468,333.00	6,216,000.00	64,252,333.00
	031	Kenya Adaption to Climate Change in Arid and Semi arid Lands	1161	SDOA	227,000,000.00	41,066,460.00	185,933,540.00
		TOTAL 501 IDA Grants.....Kshs			**5,920,076,332.00**	**2,146,202,907.10**	**3,773,873,424.90**
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**	**ESTIMATES 2014/2015**	**ACTUALS**	**DEVIATION(Kshs)**
		Loans					
	046	Kenya Youth Empowerment (KYEP)	1031	SDOP	150,000,000.00	96,526,610.95	53,473,389.05
	112	National Agriculture and Rural Inclusive growth project (NARIGP)	1031	SDOP	140,000,000.00		140,000,000.00
	113	Kenya Youth Empowerment and opportunities propject	1031	SDOP	55,000,000.00		55,000,000.00
	057	Western Kenya Community Driven Development & Flood Mitigation project (WKCDD)	1032	SDOD	1,162,350,000.00	867,450,000.00	304,469,460.00
	116	Devolution Support Programme for results (Pfor R)	1032	SDOD	60,000,000.00	-	(388,084,335.25)
	090	Infrastructure Finance And Public Private Partnership project (NCTIP)	1071	TNT	1,018,500,000.00	610,860,000.00	53,221,750.00
	099	Kenya Petroleum Technical Assistance Project (KEPTAP)	1071	TNT	100,000,000.00	25,750,200.00	(12,805,562.25)
	106	Financial Sector Support Project	1071	TNT	347,700,400.00	150,250,000.00	(134,761,215.00)

	070	Kenya Health Sector Support project (KHSSP)	1081	MOH	1,985,445,000.00	2,208,435,050.70	81,533,532.40
	071	East Africa Public Laborotory Networking project (EAPLNP)	1081	MOH	581,000,000.00	484,719,195.00	359,448,537.15
	051	Northern Corridor Transport Improvement Project (NCTIP)	1091	SDOI	180,000,000.00	60,906,484.30	201,633,636.25
	054	East African Transport Facilitation Project (NCTIP)	1091	SDOI	120,000,000.00	10,997.65	337,733,350.30
	076	Kenya Transport Sector Support Programme (KTSSP)	1091	SDOI	800,000,000.00	393,623,729.60	19,690,060.00
	091	National Urban Transport Improvement Project (NUTRIP)	1091	SDOI	270,000,000.00	8,000,000.00	881,216,111.70
	051	Northern Corridor Transport Improvement Project (NCTIP)	1092	SDOT	537,532,000.00	27,721,165.90	509,810,834.10
	054	East African Transport Facilitation Project (NCTIP)	1092	SDOT	170,000,000.00	2,299,492.05	167,700,507.95
	076	Kenya Transport Sector Support Programme (KTSSP)	1092	SDOT	440,000,000.00	319,868,931.00	120,131,069.00
	091	National Urban Transport Improvement Project (NUTRIP)	1092	SDOT	309,000,000.00	27,864,359.45	281,135,640.55
	066	Lake Victoria Environment Management Project (LVEMP Phase 11)	1101	SDOE&NR	609,854,731.00	295,568,000.00	314,286,731.00
	067	Water & Sanitation Services and Improvement Project (WaSSIP)	1102	SDWRA	3,137,404,928.00	2,508,936,248.10	628,468,679.90
	077	Kenya Water Security and Climate Resillience Project (KWSCRP)	1102	SDWRA	500,000,000.00	465,770,334.40	34,229,665.60
	058	Kenya Municipal Programme II	1111	MOLH&UD	2,968,954,260.00	2,324,544,760.10	644,409,499.90
	069	KENYA INFORMAL SETTLEMENT IMPROVEMENT PROJECT	1111	MOLH&UD	2,200,000,000.00	2,200,000,000.00	-
	075	Nairobi Metrolopolitan Service Improvement Project (NaMSIP)	1111	MOLH&UD	3,385,155,160.00	1,118,840,000.00	2,266,315,160.00
	054	East African Transport Facilitation Project (NCTIP)	1121	MOICT	77,000,000.00	-	77,000,000.00
	061	Kenya Transparency & Communication Infrastrucure Project (KTCIP)	1121	MOICT	2,637,191,150.00	2,692,465,540.00	(55,274,390.00)
	044	Cash Transfer for orphans and Vulnerable Children (CT-OVC)	1141	MOL&EAA	852,859,800.00	548,390,340.00	304,469,460.00

	073	Kenya Electricity Expansion Project (KEEP)	1151	MOEP	1,269,752,023.00	1,657,836,358.25	(388,084,335.25)
	093	Ethiopia-Kenya Electricity HighwayProject (EA Interconnector)	1151	MOEP	80,000,000.00	26,778,250.00	53,221,750.00
	099	Kenya Petroleum Technical Assistance Project (KEPTAP)	1151	MOEP	295,000,000.00	307,805,562.25	(12,805,562.25)
	114	Kenya Electricity mordernization Project	1151	MOEP	315,220,000.00	449,981,215.00	(134,761,215.00)
	081	Eastern African Agriculture Productivity Project (EAAPP)	1161	SDOA	173,482,360.00	91,948,827.60	81,533,532.40
	105	Kenya Agricultural Productivity & Agribusiness Projecr (KAPAP)	1161	SDOA	367,000,000.00	7,551,462.85	359,448,537.15
	094	Regional Pastoral Livelihood Resilience Program	1162	SDOL	519,572,000.00	317,938,363.75	201,633,636.25
	026	Kenya Coastal Development Project	1163	SDOF	1,026,380,659.00	688,647,308.70	337,733,350.30
	099	Kenya Petroleum Technical Assistance Project (KEPTAP)	1171	MOI&ED	40,000,000.00	20,309,940.00	19,690,060.00
	064	Judiciary Performance Improvement Project (JPIP)	1261	MOI&ED	2,259,103,000.00	1,377,886,888.30	881,216,111.70
							-
					31,140,457,471.00	22,385,485,615.90	**8,754,971,855.10**
		International Development Association					**#VALUE!**
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**	**ESTIMATES 2014/2015**	**ACTUALS**	**DEVIATION(Kshs)**
1502		**Global Enviromental Trust Fund(GETF)**					
		Grant				-	-
	007	Mercury initial Actions For Kenya	1101	SDOE&NR	17,907,200.00	13,999,999.60	3,907,200.40
		Global Enviromental Trust Fund(GETF)			**17,907,200.00**	13,999,999.60	3,907,200.40
1503		**Global Fund**					
		Grants					
	001	HIV/aids Round 7	1071	TNT	218,775,489.00	60,047,931.00	158,727,558.00

	007	Tuberculosis Round 8	1071	TNT	33,385,912.00	9,982,249.90	23,403,662.10
	009	Maralia Round 10-Special Global Fund	1071	TNT	95,199,313.00	27,323,548.00	67,875,765.00
	001	HIV/aids Round 7	1081	MOH	1,839,865,635.00		1,839,865,635.00
	007	Tuberculosis Round 8	1081	MOH	390,988,214.00	-	390,988,214.00
	009	Maralia Round 10-Special Global Fund	1081	MOH	1,641,799,406.00		1,641,799,406.00
		TOTAL 503 GF Grants.....Kshs			**4,220,013,969.00**	**97,353,728.90**	**4,122,660,240.10**
1506		**European Development Fund**					
		Grants					
	060	Regional intergration Implementation Programme	1071	TNT	-	232,000,000.00	**(232,000,000.00)**
					-		-
		TOTAL 506 EDF Grants.....Kshs			-	**232,000,000.00**	**(232,000,000.00)**
							-
		European Development Fund.....Kshs			**4,220,013,969.00**	**329,353,728.90**	**3,890,660,240.10**
1506		**European Investment Bank**					
		Loans					
	005	Mombasa - Nairobi Transmission Line (Ketraco)	115	MOE&P	150,000,000.00	-	150,000,000.00
	006	Nairobi Ring Energy Project	115	MOE&P	-	-	-
		TOTAL 006 EIB lOANs.....Kshs			**150,000,000.00**	-	**150,000,000.00**
		European Investment Bank ....KSHS			**150,000,000.00**	-	**150,000,000.00**

DONOR CODE	DONOR ITEM	Donor/Lender-Description of Loan/Grant	VOTE CODE		ESTIMATES 2014/2015	ACTUALS	DEVIATION(Kshs)
1510		**African Development Fund**					
		Grants					
	009	Kimira-olugi smallholder Improvement Project	1101	SDOE&NR	20,000,000.00		20,000,000.00
	016	Lake Victoria Water Supply and Sanitation programme Phase 1	1102	SDOW&RA	50,000,000.00		50,000,000.00
		TOTAL 510 ADB GRANTS.....Kshs			**70,000,000.00**	-	**70,000,000.00**
							-
		Loans					-
	033	Community Empowerment and insttutional Support Project	1031	SDOP	156,847,084.00	24,851,416.40	131,995,667.60
	030	Support Technical,institutiona Vocational and Enterprenual Traing Project	1062	SDS&T	21,000,000.00		21,000,000.00
	054	E,A, Centres of Excellence for Skills and Tertiary Education	1081	MOH	30,000,000.00		30,000,000.00
	034	Mombasa-Nairobi-Addiss Ababa road corridor project	1091	SDOI	100,000,000.00		100,000,000.00
	009	Kimira-olugi smallholder Improvement Project	1101	SDOE&NR	31,000,000.00		31,000,000.00
	024	Nairobi River BasinRestorationProgramme- Sewarage improvement Project	11102	SDOW&RA	30,000,000.00	15,014,835.00	14,985,165.00
	035	Small Towns and Rurai WSS	11102	SDOW&RA	4,000,000.00		4,000,000.00
	049	Thakwe multi-purposeWater Development Programme Phase 1	11102	SDOW&RA	62,640,000.00	28,671,455.00	33,968,545.00
	041	Smalholder horticultural dev Project	1161	SDOA	21,829,144.00		21,829,144.00
	042	Drought Resilience and Sustainable Livelihood Prog. In Horn of Africa-kenya	1161	SDOA	102,542,596.00	121,686,870.45	(19,144,274.45)
		TOTAL510 ADB LOANS ....Kshs			**559,858,824.00**	**190,224,576.85**	369,634,247.15

		African Development Fund.....Kshs			**629,858,824.00**	**190,224,576.85**	439,634,247.15
1517		**United Nations Development Programme (UNDP)**					
		Grants					
	093	Peace Building and community security in Kenya	1021	SDOI	2,000,000.00		2,000,000.00
	081	Economic Empowerment Programme	1031	SDOP	20,000,000.00		20,000,000.00
	035	Armed Violence and small Arms Reduction	1032	SDOD	10,364,100.00		10,364,100.00
	083	Kenya Intergrated and climate change Management	1032	SDOD	10,920,000.00		10,920,000.00
	092	Goverance for Disaster Risk Reduction in Kenya	1032	SDOD	42,800,000.00		42,800,000.00
	100	Low Emission and climate resilient Development in Kenya	1101	SDOE &NR	14,038,000.00		14,038,000.00
	070	Maintaning sustainable and management Project	1162	SDOL	16,462,111.00	8,230,553.00	8,231,558.00
		TOTAL 517 UNDP GRANTS.....KSHS			**116,584,211.00**	**8,230,553.00**	**108,353,658.00**
		LOANS					
		United Nations Development Programme (UNDP).....KSHS			**116,584,211.00**	**8,230,553.00**	**108,353,658.00**
519							
		United Nations Fund for Population Activities					-
							-
		Grants					-

	001	Intergraion and Coordination withCPD POA-NCAPD	1031	SDOP	54,000,000.00		54,000,000.00
	004	Data Collection and Data Base Dev.in Kenya	1031	SDOP	24,000,000.00		24,000,000.00
	017	M&E Directorate	1031	SDOP	7,000,000.00		7,000,000.00
	028	Age Appropriateness Comprehensive security	1061	SDOE	5,168,682.00		5,168,682.00
	022	Ministry of Health -Reproductive and Maternal Health Services	1081	MOH	82,248,134.00		82,248,134.00
	024	Nationa Aids Control Council			18,997,952.00		18,997,952.00
		TOTAL 519 UNFPA GRANTS.....Kshs			**191,414,768.00**	-	**191,414,768.00**
521		**United Nations Environmetal Programme**					
		Grants					
	009	Phasing out OzoneDepleting Substances Project	1101	SDE&NR	6,500,000.00		6,500,000.00
	014	NBSSAPS AND Development of Fifth National Report to the CBD	1101	SDE&NR	21,368,000.00		21,368,000.00
		TOTA L521 UNEP Grants .....KSHS			**27,868,000.00**	-	**27,868,000.00**
		United Nations Environmetal Programme....KSHS			**27,868,000.00**	-	**27,868,000.00**
DONOR CODE	**DONOR ITEM**	**Donor/Lender-Description of Loan/Grant**	**VOTE CODE**	**MINISTRY**	**ESTIMATES 2014/2015**		**DEVIATION**
					REVENUE	**ACTUALS**	**KSHS**
1522		**United Nations Inter. Children Education Fund (UNICEF)**					
		Grants					
	035	Social Policy and Statistics(KNBS)	1031	SDOP	19,700,000.00	4,632,600.00	15,067,400.00
	067	Social Policy and Research	1031	SDOP	6,000,000.00	1,109,000.00	4,891,000.00
	084	Social Policy (MED)	1031	SDOP	10,000,000.00	2,060,000.00	7,940,000.00
	054	Communication For Development	1032	SDOD	9,628,000.00	29,055,000.00	(19,427,000.00)

	083	Emergency Responses	1032	SDOD	-		-
	023	Early Childhood Development	1061	SDOE	12,500,000.00		12,500,000.00
	072	Normandi Education	1061	SDOE	7,500,000.00		7,500,000.00
	073	Normandi EducationPolicy Implementation	1061	SDOE	5,000,000.00	-	5,000,000.00
	075	Child Friendly Schools	1061	SDOE	40,000,000.00	-	40,000,000.00
	076	Peace Education	1061	SDOE	10,000,000.00		10,000,000.00
	077	Gender and Education(UNGE)	1061	SDOE	10,000,000.00	-	10,000,000.00
	079	Students Council	1061	SDOE	12,500,000.00	-	12,500,000.00
	054	Communication For Development	1081	MOH	91,000,000.00	-	91,000,000.00
	059	Nutrition	1081	MOH	42,000,000.00	-	42,000,000.00
	049	Talent Academies Music Camps	1131	MOSC&C	34,000,000.00	-	34,000,000.00
	051	Young Leaders for Life	1131	MOSC&C	20,000,000.00	-	20,000,000.00
	081	IntergratedProtective Services	1141	MOL&EAA	15,500,000.00	-	15,500,000.00
	082	Family Based Care for Vulnerable Children Cash Transfer)	1141	MOL&EAA	25,000,000.00	3,275,200.00	21,724,800.00
	070	Child Protection and Coordination	1141	MOL&EAA	7,000,000.00	4,292,900.00	2,707,100.00
		TOTAL 522 UNICEF Grants....kshs			**377,328,000.00**	**44,424,700.00**	**332,903,300.00**
		United Nations Inter. Children Education Fund (UNICEF)					
					377,328,000.00	**44,424,700.00**	**332,903,300.00**
		.....kshs.					
1523		**world Food Programme**					
		Grants					
	032	PROTRCTED , RELIEF AND RECOVERY OPERATION					

					110,508,848.00		110,508,848.00
							-
		TOTAL 523 -WFP Grants.....KSHS			**110,508,848.00**	-	110,508,848.00
		world Food Programme.....KSHS			**110,508,848.00**	-	**110,508,848.00**
		Food and Agricultural Organisation(FAO)					-
		Grants					-
						-	-
		Food and Agricultural Organisation(FAO).....KSHS			-	-	-
1526		**International Fund for Agricultural Development (IFAD)**					-
		Grants					-
		Kenya Cereal Enhancement Programme(KCEP)	1161	SDOA	290,000,000.00	119,718,470.00	170,281,530.00
		Smallholder Dairy Commercialisation Project	1162		10,000,000.00	8,170,400.00	1,829,600.00
							-
		TOTAL 526 IFAD GRANTS.....KSHS			**300,000,000.00**	**127,888,870.00**	172,111,130.00
		Loans					
	006	Roads 2000	107	TNT	64,353,700.00	636,200,379.35	(571,846,679.35)
	009	Upper Tana Catchment Natural Resources Management	110	MOEW&NR	600,000,000.00	492,812,120.50	107,187,879.50
	005	Smallholder Dairy Commercialisation Project	116	MOAL&F	265,300,000.00	106,433,843.05	158,866,156.95
	006	Smallholder Horticulture Marketing Programme (ShoMap)	116	MOAL&F	176,803,098.00	48,223,267.00	128,579,831.00
							-
		TOTAL 526 IFAD LOANS....KSHS					

					1,106,456,798.00	1,283,669,609.90	(177,212,811.90)
		International Fund for Agricultural Development (IFAD)...KSHS			1,106,456,798.00	1,411,558,479.90	(305,101,681.90)
530		**United Nations Women(UN Women)**					
					-		
	004	Enhancing Gender Directorate's role in gender man. and womens Empowerment	**1031**	**SDOP**	**42,400,000.00**		42,400,000.00
	002	Interacting gender in peace support operations in Kenya	**1041**	**MOD**	**22,949,620.00**		22,949,620.00
	008	Foundations forTrans- FormativeGender Equality in Kenya	**2141**	**NGEC**	**18,217,687.00**		18,217,687.00
							-
		TOTAL UN WOMEN FUND.....Kshs			**83,567,307.00**	-	**83,567,307.00**
531		**Alliance For Green revolution in Africa (AGRA)**					
		Grants					
1161	**001**	Capacity BuildingRegulatory agencies modified crops products(KEFRI)	**11631**	**SDOA**	**25,000,000.00**	-	25,000,000.00
							-
					25,000,000.00		**25,000,000.00**
		GRAND TOTAL: GRANTS..... KShs.			**17,024,520,876.00**	**7,089,651,743.05**	**9,820,569,132.95**
		GRAND TOTAL: LOANS ..... KShs.			**40,849,148,093.00**	**25,802,828,417.40**	**15,046,319,675.60**
		GRAND TOTALS: ..... KShs.			**57,873,668,969.00**	**32,892,480,160.45**	**24,981,188,808.55**