

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper Laid on the
Table of the House
by the Leader of
the Majority Party*

PARLIAMENT
OF KENYA
LIBRARY

REPORT

*on Wednesday
22nd August 2018
(Afternoon)*

OF

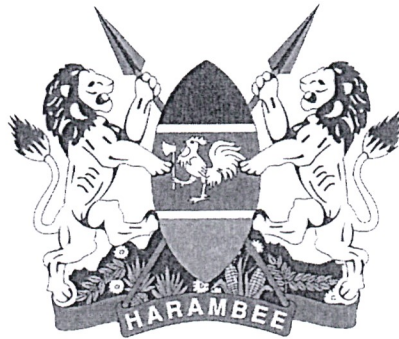
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MINISTRY OF FOREIGN AFFAIRS**

**FOR THE YEAR ENDED
30 JUNE 2017**





**NATIONAL GOVERNMENT ENTITY
MINISTRY OF FOREIGN AFFAIRS**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

REVISED

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CABINET SECRETARY	6
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	9
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF FOREIGN AFFAIRS	10
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	12
VI. STATEMENT OF ASSETS AND LIABILITIES.....	12
VII. STATEMENT OF CASH FLOWS	13
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	14
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	15
X. SIGNIFICANT ACCOUNTING POLICIES	17
XI. NOTES TO THE FINANCIAL STATEMENTS.....	22
XII. OTHER IMPORTANT DISCLOSURES.....	28
PENDING BILLS (APPENDIX 1)	29
PAYMENT ON GRANTS AND TRANSFERS TO GOVERNMENT UNITS (APPENDIX 2).....	35
DEPOSITS ANALYSIS (Appendix 3).....	38
REPORTS GENERATED FROM IFMIS (APPENDIX 4).....	39
OTHER ATTACHMENTS (APPENDIX 5).....	39

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Foreign Affairs was formed in May, 2016 by Executive order No.1/2016. At cabinet level, the Ministry of Foreign Affairs is represented by the Cabinet Secretary for Ministry of Foreign Affairs, who is responsible for the general policy and strategic direction of the Ministry of Foreign Affairs.

The mandate of the Ministry of Foreign Affairs is to pursue Kenya's Foreign policy in accordance with the Constitution of Kenya, with overarching objectives of protecting and promoting the nation's interest abroad.

Vision

A peaceful, prosperous and globally competitive Kenya.

Mission

To project, promote and protect Kenya's interests and image globally through innovative diplomacy, and contribute towards a just, peaceful and equitable world.

Core Values

Customer focus: We shall treat our customers with courtesy, respect and promptness.

Patriotism: Our staff shall exercise loyalty and uphold allegiance to the Republic of Kenya at all times.

Team spirit: We shall promote teamwork to enhance service delivery. The Ministry will further inculcate a sense of shared and collective responsibility for the execution of the Ministry's mandate.

Professionalism: Our members of staff shall exercise high level of professional competence and confidentiality in all their work.

Ethics and Integrity: We will embrace transparency and accountability in all operations of the Ministry.

Equity and fairness: We shall promote justice, impartiality and diversity in all our dealings

(b) Key Management

The Ministry of Foreign Affairs and International Trade day-to-day management is under the following key organs:

- (c) Principal Secretary;
- (d) Political and Diplomatic Secretary;
- (e) Secretary Foreign Service Administration;
- (f) Directors and;
- (g) Heads of Departments

(h) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

No.	Designation	Name
1.	Cabinet Secretary	-Amb. Amina Mohamed, CBS, CAV
2.	Principal Secretary	-Amb. Monica K. Juma, DPHIL, CBS
3.	Political and Diploma Secretary	-Amb. Tom Amolo, MBS
4.	Ag. Secretary, Foreign Service /DA	- Mr. Henry Obino
5.	Chief of Protocol	- Ms Tabu Irina
6.	Director, Foreign Service Academy	- Amb. Simon Nabukwesi
7.	Director, Africa & AU	- Amb. Purity Muhindi
8.	Director Asia & Australia	- Amb. Christopher Chika
9.	Director TICAD	- Amb. Ben Ogutu
10.	Director Europe & Commonwealth	- Mrs. Beatrice Karago
11.	Director, Middle East	- Amb. Jackline Yonga
12.	Director, Liaison Parliamentary & County	- Amb. Elphas Barine
13.	Director, Multilateral Affairs	- Mr. Ali Mohammed
14.	Director, Americas	- Mrs. Lucy Kiruthu
15.	Director, Economics & International Trade	- Amb. Nelson Ndirangu
16.	Director, Office of the Great Lakes Region	- Amb. Josephine Gaita
17.	Director East African	- Amb. Ruth Solitei
18.	Director, Peace and Security	- Amb. Mohamed Guyo
19.	Ag. Director Diaspora & Consular Affairs	- Mr Washington Oloo
20.	Head, Legal Affairs and Host country	- Ms. Stella Munyi
21.	Head, Finance	- Mr. James Aloyo
22.	Head, Assets Management	- Dr. Margaret Gachuru
23.	Public Affairs & Communication	- Mr Edwin Limo
24.	Head, Central Planning & Project Monitoring	- Mr Joseph Masila
25.	Head, Human Resources Management	- Lawrence Waweru
26.	Head, Accounts	- Mrs Phoebe M. Ndonge
27.	Head, Information & Communications	-Ms. Jeniffer Kaaria
28.	Head, Welfare	- Ms. Eunice K. Ndulu
29.	Head, Telephone Supervisor	- Mr Douglas Kiura
30.	Head Supply Chain Management	- Ms. Theresa Icharia

(i) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements for the Ministry of Foreign Affairs are the following:

- a. Defence and Foreign relations committee
- b. Audit and finance committee activities
- c. Parliamentary committee activities
- d. Development partner oversight activities
- e. Other oversight activities

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

(j) Entity Headquarters

P.O. Box 30551 - 00100
Old Treasury Building
Harambee Avenue
Nairobi, KENYA

Entity Contacts

P.O. Box 30551 - 00100
Old Treasury Building
Harambee Avenue
Nairobi, KENYA

(k) Entity Bankers

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

(l) Independent Auditors

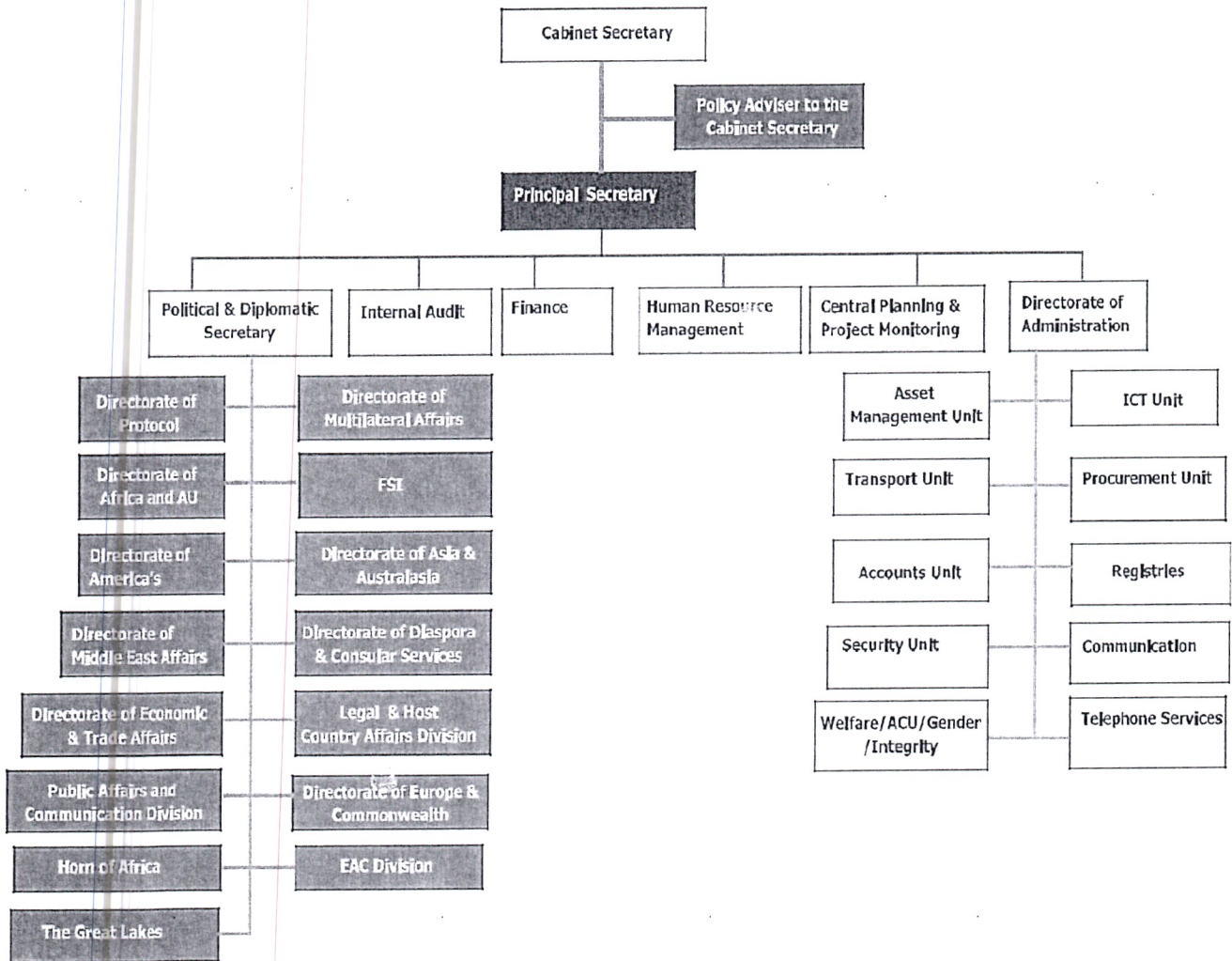
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(m) Principal Legal Adviser

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

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

MINISTRY OF FOREIGN AFFAIRS ORGANIZATIONAL STRUCTURE



MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

AMB. (DR.) AMINA C. MOHAMED, EGH, CAV, CABINET SECRETARY, MINISTRY OF FOREIGN AFFAIRS



Amb. (Dr.) Amina Mohamed was appointed the first Cabinet Secretary in the Ministry of Foreign Affairs in the new constitution dispensation in 2013. The CS holds a Masters Degree in Law from the University of Kiev and was awarded an Honorary Doctorate Degree in Humane Letters from KCA University and Honorary Doctor of Letters Degree from Moi University.

Amb. Amina rose through the ranks in Kenya's diplomatic service from that of a Legal Officer in the Ministry of Foreign Affairs to the highest level of Ambassador/Permanent Representative at the Permanent Mission of the Republic of Kenya to the UN in Geneva. She has served as the Permanent Secretary for Justice, National Cohesion, and Constitutional Affairs, United Nation's Assistant Secretary General and Deputy Executive Director of the United Nations Environment Programme (UNEP) in Nairobi.

AMB. MONICA JUMA, DPHIL, CBS PRINCIPAL SECRETARY, MINISTRY OF FOREIGN AFFAIRS



Amb Monica Juma, Dphil, CBS was appointed Principal Secretary, Ministry of Foreign Affairs in January 2016 following a reshuffle of Cabinet Secretaries by H.E. the President. Amb Juma holds a Doctor of Philosophy from the University of Oxford, Master of Arts (MA) and Bachelor of Arts (BA) from the University of Nairobi, and Certificate in Refugees Studies from Oxford. She is also a Senior Research Fellow at the Department of Political Science, University of Pretoria (South Africa); and an Adjunct faculty member at the African Centre for Strategic Studies of the National Defence University, Washington D.C.

She previously served as the Principal Secretary at the Ministry of Interior and Coordination of National Government andas Principal Secretary in the Ministry of Defence. Prior to these, Dr. Juma served as Ambassador to the Federal Democratic Republic of Ethiopia, the Republic of Djibouti and Permanent Representative of Kenya to the African Union, Inter-Governmental Authority on Development (IGAD) and United Nations Economic Commission for Africa (UNECA), based out of Addis Ababa.

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

II. FORWARD BY THE CABINET SECRETARY

I am delighted to once again present the Ministry's report and financial statements for the financial year ending 30th June, 2017. In the 2016/2017 financial year, the Ministry was allocated Kshs 17,036,640,947 for recurrent expenditure and Kshs 3,000, 000,00 for development expenditure which were adjusted during the revised budget to Kshs 17,589,534,758 and Ksh 2,750,000,000 for recurrent and development respectively.

The financial statements give a detailed analysis on how the funds voted for the Ministry were appropriated to deliver its mandate and objectives as outlined in the Strategic Plan. I note with a lot of satisfaction that the Ministry recorded starling performance during the period under review. The following is a highlight of key achievements recorded in the 2016/2017 financial year:-.

In pursuit of the economic diplomacy, the Ministry has been focusing on strategies aimed at promoting rapid economic transformation, trade promotion and increased investments for the benefit of Kenyans. To achieve this, the Ministry identified leading economic partners in terms of trade, investments and development co-operation within the five regions of the world. As a result of the sustained engagement, Kenya's overall trade balance improved from Ksh. 996.5 billion in 2015 to Ksh. 853.7 billion in 2016 while FDI inflows grow by USD 393 mn in December 2016 to stand at USD 1,830 mn compared to USD 1,437 mn in 2015.

To further strengthen our economic diplomacy, the Ministry coordinated high level State and official visits by H. E the President and Deputy President, reaching out to Kenya's strategic partners. These engagements provided the requisite thrust of Kenya's leadership in the continent and advancing our strategic interests especially in the promotion of trade and investments as well as mechanisms for cooperation in dealing with global challenges and emerging issues. Kenya's role as a regional and continental leader was re-affirmed by the invitation of President Uhuru Kenyatta to attend the 43rd G7 summit in May 2017, in Italy. The participation at the Summit is testament to Kenya's growing influence and stature globally.

In line with its strategic objective of promoting Nairobi as a leading diplomatic and economic hub, the Ministry successfully hosted key international conferences among other regional conferences that have delivered on concrete outcomes. Some of these are: the 14th United Nations Conference on Trade and Development (UNCTAD 14) in July, 2016, the Sixth Tokyo International Conference on African Development (TICAD VI) in August 2016, Second High Level Meeting of Global Partnership (HLM2) Conference in November 2016 and the Special Summit of the Inter-Governmental Authority on Development (IGAD) in March, 2017.

The Ministry also enhanced Kenya's profile and influence at the global level by lobbying for international jobs for Kenyans and Kenya's candidatures to bodies in the international governance system. These include; Universal Postal Union (UPU) Director General, International Law Commission (ILC) Member, International Standardization Organization (ISO) President, African Union Commission (AUC) Chairperson and Commissioner, United Nations Staff Pension Fund Member, International Maritime Organization (IMO) Secretary General, World Trade Organization Member of the Appellate Body and Oversight Services UN under Secretary.

Kenya has been at the forefront of consolidating its legacy and position in the region and at the global level through advancing the peace diplomacy agenda, a key pillar of Kenya's Foreign Policy. As a

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

member of the AU Peace and Security Council (AU-PSC), Intergovernmental Authority on Development (IGAD) and International Conference on the Great Lakes Region (ICGLR), Kenya has made significant contribution to peace and security initiatives both in Africa and globally. This includes, inter alia, continued engagement towards secession of hostilities and implementation of the Agreement on the Resolution of the South Sudan Conflict; contribution towards peace and security in Somalia; working with IGAD to strengthen and coordinate responses to the threats posed by terrorism and violent extremism, addressing maritime insecurity resulting to a decline of piracy activities in the Ocean waters and conducted peace building and conflict management training programmes undertaken through the Foreign Service Academy.

At the multilateral level, Kenya has and continues to play a critical role in shaping global environmental agenda, particularly on climate change and sustainable development. Kenya actively participated in the development and adoption of the Sustainable Development Goals geared towards eradication of poverty, protection of the planet, and guaranteeing prosperity of all humanity. Hosting the United Nations Environment Assembly (UNEA) and the United Nations Settlements Programme (UN-Habitat), among other achievements, has profiled Kenya as a Centre for environmental diplomacy.

The Ministry further strengthened engagement with the Kenya Diaspora and enhanced the provision of consular services to Kenyans travelling to seek opportunities abroad. Through Diaspora conferences and other structured engagements, diaspora remittance inflows to Kenya have been on an upward trend, rising from Ksh.165.1 billion in June 2016 to Ksh. 1,75.9 June 2017

In enhancing Kenya's image, prestige and visibility abroad, the Ministry has acquired various properties with the most recent one being the New York Chancery including the ongoing construction of chancery and staff house in Mogadishu, Somalia and Pretoria, South Africa. The current portfolio of Government owned properties in Missions abroad comprise 22 chanceries, 21 Ambassador's residences and 50 staff houses. Additionally, the Ministry continued to undertake comprehensive modernization of various government owned properties which include chanceries, staff houses and Ambassadors' residences to enhance Kenya diplomatic standing and image.

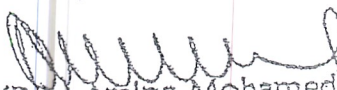
The changing dynamics in global geopolitics demand constant engagement with Kenya Missions abroad in order to develop strategies for effective engagement with countries within the region to secure and safeguard our interests. To this end, the Ministry organized regional Ambassadors' retreats with Kenya's Envoys in each of the five continents to review Kenya's diplomatic posture and to identify unique opportunities to harness and challenges to overcome to realize Kenya Foreign Policy objectives and aspirations. These retreats whose theme was 'Delivering as one' were presided over by the Principal Secretary and provided useful input for future programming and budgeting in the Ministry.

To enhance good governance, transparency and accountability in the management of financial resources, the Ministry strengthened business process by introducing controls and close supervision in alignment to the Public Finance Management Act. We have also strengthened our internal audit function through establishment of the Ministerial Audit Taskforce. The Taskforce has, since its establishment, facilitated timely preparation and submission of the statutory reports to the Office of the Controller and Auditor General, The National Treasury and the Public Accounts Committee of the National Assembly and timely response to any arising audit issues.

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

Some of the challenges the Ministry faced in executing its mandate include: poor connectivity between the headquarters and Missions making financial monitoring of transactions a challenge since Missions are not networked with the Ministry Headquarters, inadequate budgetary allocation especially for development projects, exchange rate fluctuations resulting to huge currency losses, inadequate funding of planned activities, and human resource gaps.

It has been a good year of positive impact to Kenya's global image and improved standing in our diplomatic and investment positioning achieved through immense support of the President and great team work from my colleagues in the Ministry. We will continue to serve Kenyans by pursuing the vision of a prosperous, peaceful and globally competitive Kenya with passion, diligence, and dedication.


Amb. (DR.) Amlna Mohamed, EGH, CAV,
CABINET SECRETARY

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

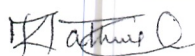
The Accounting Officer in charge of the Ministry of Foreign Affairs is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Foreign Affairs accepts responsibility for the entity'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 (IPSAS). The Accounting Officer is of the opinion that the Ministry of Foreign Affairs financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the Ministry of Foreign Affairs further confirms the completeness of the accounting records maintained for the Ministry of Foreign Affairs, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

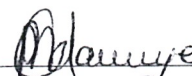
The Accounting Officer in charge of the Ministry of Foreign Affairs confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Ministry of Foreign Affairs financial statements were approved and signed by the Accounting Officer on 12, 07, 2018



Principal Secretary
Amb. Monica Juma, DPhil, CBS



Principal Accounts Controller
Mrs. Phoebe M. Ndonge
ICPAK Member No. 5007

REPUBLIC OF KENYA

Telephone: +254-20-342330
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 MINISTRY OF FOREIGN AFFAIRS FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ministry of Foreign Affairs set out on pages 11 to 39, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Foreign Affairs as at 30 June, 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, except for the matters described in the Basis for Qualified Opinion section of my report, nothing else has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Payment of Foreign Service Allowance to Ineligible Officers

The statement of receipts and payments reflects payments of Kshs.6,367,410,324 against compensation of employees and as further disclosed in Note 5 of the financial statements. The amount includes foreign service allowance totalling Kshs.24,837,757 paid irregularly to ten officers whose official tour of duty at various missions came to an end but did not report back to the Ministry Headquarters contrary to Section C.6 (a) of the foreign service regulations which provides, that an officer will cease to draw foreign service allowance from the date he vacates his post at the end of his service at the mission outside Kenya and the posting letters which stipulate that the postings are for four years.

2. Use of Goods and Services

The statement of receipts and payments reflects payments totalling Kshs.6,862,713,237 under use of goods and services and as further disclosed in Note 6 of the financial statements. The amounts include irregular payments as follows:

Report of the Auditor-General on the Financial Statements of Ministry of Foreign Affairs for the year ended 30 June 2017

2.1. Insurance Premiums

According to Note 6 an amount of Kshs.57,003,455 was incurred on insurance costs. However, audit of Kenya Permanent Mission in Geneva and Kenya High Commission in London revealed that payments for insurance premiums totalling Kshs.11,498,606 and Kshs.3,393,028, respectively relating to medical insurance, properties, household goods, plant, equipment and machinery and various vehicles owned by the missions were made without valuation reports. In the absence of the reports, it is not possible to confirm the basis upon which the insurance contracts were awarded to the service providers.

2.2. Irregular Payment of Rent

Disclosed also under Note 6 to the financial statements is an amount of Kshs. 2,375,072,829 against rental of produced assets. Examination of records revealed that although tour of duty for ten officers had ended, they continued to occupy rented houses in various missions resulting in irregular payment of Kshs.9,140,000.

3. Other Grants and Transfers

The statement of receipts and payments reflects an amount of Kshs. 2,510,514,339 against other grants and other payments. The amount includes USD 160,316 (equivalent to Kshs.16,432,390) disbursed to the Kenya Mission in Bujumbura for payment to International Conference on Great Lake Region but irregularly paid to another officer from a different government department serving in the mission without payment voucher and supporting documents contrary regulation 104 (1) of Public Finance Management (National Government) Regulations, 2015.

4. Acquisition of Assets

The statement of receipts and payments reflects an amount of Kshs.2,665,385,564 against acquisition of assets. The audit has revealed anomalies as follows with regard to the assets:

4.1. Proposed Construction of Ambassador's Residence; Four Staff Houses; and Renovation of Four Staff Houses and Chancery - Pretoria

Award of Contract

The contract was advertised in Pretoria News and attracted thirteen contractors. The bids were evaluated and adjudicated during MTC meeting held on 9 June 2015 Ref. No. MFA/MTC/031/2014-2015 under minute number 3, which approved and awarded the tender to M/s Unik Civil Engineering (PTY) Ltd. at a tender sum of Rands 102,000,000 (Kshs.816,000,000)

Scope of Work

The scope of work included but not limited to:

- Construction of new Ambassador's residence (261 Crown Avenue)
- Construction of four new staff houses (318 Polaris Avenue)
- Renovation of chancery (302 Brooks street)
- Renovation and renewal of four dilapidated staff houses (Various locations)

Schedule of Payment

Payment records made available for audit review indicate that twenty-four certificates valued at Rands 59,736,228.43 or 58 % of the contract sum had been submitted by the contractor and paid as at the time of audit inspection on 16 November 2017.

Contract Period and Extension of Time

The contract period was initially indicated to be eighteen months starting from 18 August 2015 to 31 January 2017. However, practical completion date was later revised by 354 days to 22 January 2018 due to the following:

- Boundary/land dispute between Kenya High Commission and Iranian Embassy in South Africa. This dispute lasted for eight months; a joint confirmation of beacons was undertaken by both parties' surveyors which established that the wall of Iranian houses had exceeded the boundary by approximately one to two meters.
- Delay in appointment of sub-contractors due to different methods of procurement used in South Africa and Kenya.
- Existence of 11 KVA electrical cable, which was not anticipated but crossed through the construction site and had to be relocated immediately at the cost of the Government of Kenya or wait for another one year to be relocated by the responsible service provider.
- Delay in payment of at least five certificates that were piling at a given time during the execution of the contract which resulted in suspension of works.

Cost of Extension of Time

Although the extension of time was awarded without cost, breach of contractual obligations automatically attracts cost implications. In the circumstances, the contractor has submitted two claims valued at Rands 10,291,267 as follows:

- Extension of contract period by 354 days valued at Rands 4,071,841
- Standing time and disruption claim valued at Rands 6,219,426

Audit Inspection

An inspection undertaken on all construction sites on 16 November 2017 revealed a number of issues, some of which require immediate intervention of the High Commission, Ministry of Foreign Affairs and the National Treasury:

- The audit team flagged pending payments totalling Rands 762,000 (or about Kshs.6,096,000) due to consultants as a risk to successful completion of the project.
- The audit team was unable to establish order and coherence in the project team as the structural and electrical engineers as well as the quantity surveyor did not attend the meeting.
- A clerk of works was not on site.

- Although the extension of time had been awarded specifying the completion date as 22 January 2018, the contractor's programme of work issued in accordance with clause 13 of the condition of contract is in conflict as works are due to end in August 2018. It is not clear whether there is an anticipation for recovery of liquidated damages in accordance with clause 27 of the conditions of contract.
- Although the contract period had been extended, no documentary evidence was provided for audit review that would clarify the position of insurance and performance bond issued in accordance with clause 28 of the condition of contract.
- No evidence of additional works was observed, however, like any other contracts, some minor changes in the designed with the approval of the client are expected.
- Site meeting minutes have to date not been made available for audit review.
- In addition, there is a likelihood of high cost over-runs in this project due to the following reasons:

(i). Arising from massive earthworks observed at the site for the construction of new ambassador's residence (261 Crown Avenue) and the site for the construction of four new staff houses (318 Polaris Avenue).

(ii). Time has been lost in this contract and there are high chances that the contract will exceed twelve months. In such circumstances, there are chances that the contract will automatically attract price adjustments.

(iii). Clause 23.3 of the conditions of contract dictates that the employer pays the contractor within thirty days of the date of issue of the certificate otherwise it will start attracting interest on delayed payments.

(iv). Clause 33.1 (d) of the conditions of the contract is specific on circumstances upon which the contractor can terminate a contract due to failure to pay submitted certificates within 30 days. The contractor has succeeded before and can do it again in light of the recent austerity measures introduced by the National Treasury.

4.2. Leased Properties Abroad

The Ministry of Foreign Affairs has continued to operate mostly on leased office space for its chanceries / consular offices in foreign missions abroad and on rented residential houses for its home-based staff. Consequently, during the year under review, the Ministry incurred expenditure totalling Kshs. 2,372,176,985 on lease of properties abroad, which could have been avoided or minimized if there was a clear policy on purchase or construction of government owned properties for the missions.

4.3. Failure to Maintain Government of Kenya Properties

During the year under review, expenditure of Kshs.14,194,800 and Kshs.6,819,812 respectively were incurred on residential rent in respect of Kenya's Permanent Representative to the Mission in New York and Kenya's Deputy High Commissioner in London. No proper justification has been given for leasing residential houses for the two officers considering, that the Government of Kenya has houses for the Ambassador in New

York and Deputy High Commissioner at 48 Connaught Drive in London except for failure to maintain these properties in a habitable condition.

4.4. Ownership Documents for Government Properties

Audit of records relating to missions abroad revealed that Government of Kenya owned properties in nine countries do not have original title documents. Further Government owned properties in seven countries are documented in foreign languages which has never been interpreted while the other four properties are registered in third parties' names. No satisfactory reasons have been given for failure to acquire title deeds for these properties.

4.5. Assets Register

A comprehensive and approved register of all the assets controlled and possessed by the Ministry was not provided for audit review. In addition, contrary to the requirements of Public Sector Accounting Standards Board, a summary of assets register as at 30 June, 2017 has not been disclosed in the notes to the financial statements. Consequently, it has not been possible to confirm the existence and value of non-current assets owned or held by the Ministry as of 30 June, 2017.

5. Confidential Expenditure

IFMIS records relating to the Ministry of Foreign Affairs indicate that a total expenditure of Kshs.437,776,982.55 was incurred on Item 2211312 – confidential expenditure in 2016/2017 financial year on campaign. However, a certificate issued by the Cabinet Secretary responsible for the Ministry as required under regulation 101(5) of the Public Financial Management (National Government) Regulations 2015 including, the supporting schedules and documents instead reflects confidential expenditure totalling Kshs.385,681,683.50 for the year then ended. The resulting expenditure difference of Kshs.52,095,299.05 has not been fully accounted for or satisfactorily explained by the Ministry.

The schedules for bank payments in respect of the confidential expenditure reflects some payments totalling Kshs.50,000,000 through a local bank out of which an amount of Kshs.30,000,000 is claimed to have been transferred to another government agency. However, the financial statements of that agency for the year ended 30 June 2017 do not reflect any transfers from the Ministry of Foreign Affairs. The remaining amount of Kshs.20,000,000 is indicated in the documents made available for audit as having been paid to the Principal Secretary for the purposes of a special activity, but is not supported by any relevant documentation. Consequently, the propriety of the total expenditure of Kshs.50,000,000 can not be confirmed.

In addition, Section 54(2) of the Public Procurement and Asset Disposal Act, 2015 require that standard goods, services and work with known market prices be procured at the prevailing market prices. However, some tonners purchased at a total cost of Kshs.27,368,000 under the confidential expenditure item were overpriced by Kshs.9,857,800 over and above their prevailing market prices. No satisfactory explanation has been provided for this anomaly.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ministry of Foreign Affairs in accordance with

ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other Key Audit Matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Ministry's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

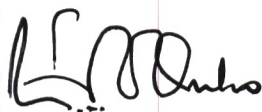
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for

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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Ministry's 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 going concern 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 Ministry's ability 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 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 Ministry to cease sustaining 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 Ministry 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.



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

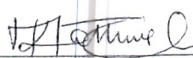
Nairobi

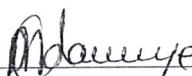
07 August 2018

MINISTRY OF FOREIGN AFFAIRS**Reports and Financial Statements****For the year ended June 30, 2017****V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Tax Revenues	1	35,043,699	19,662,428
Transfers from National Treasury	2	19,231,100,000	15,111,200,000
Proceeds from Sale of Assets	3	1,244,200	33,166
Other Revenues	4	1,298,832,944	618,008,706
TOTAL REVENUES		20,566,220,843	15,748,904,300
PAYMENTS			
Compensation of Employees	5	6,367,410,324	6,583,386,162
Use of goods and services	6	6,862,713,237	6,703,810,253
Transfers to Other Government Units	7	69,294,952	185,303,805
Other grants and transfers	8	2,510,514,339	1,232,649,001
Social Security Benefits	9	37,193,114	36,667,247
Acquisition of Assets	10	2,665,385,564	891,257,900
TOTAL PAYMENTS		18,512,511,530	15,633,074,368
SURPLUS/DEFICIT		2,053,709,313	115,829,932

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12.02.2018 and signed by:


Principal Secretary
Amb. Monica Juma, DPhil, CBS


Principal Accounts Controller
Mrs. Phoebe M. Ndonye
ICPAK Member No. 5007

MINISTRY OF FOREIGN AFFAIRS


Reports and Financial Statements

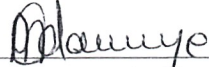
For the year ended June 30, 2017

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11A	2,116,103,504	198,124,703
Cash Balances	11B	4,627,918	1,142,540,815
Total Cash And Cash Equivalents		2,120,731,422	<u>1,340,665,518</u>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	12	183,442	8,625,876
TOTAL FINANCIAL ASSETS			
		2,120,914,864	1,349,291,394
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	13	67,205,551	628,707,371
NET FINANCIAL ASSETS		2,053,709,313	720,584,023
REPRESENTED BY			
Fund balance b/fwd	14	720,584,023	
Prior year adjustments	15	(720,584,023)	604,754,091
Surplus/Deficit for the year		2,053,709,313	115,829,932
NET FINANCIAL POSITION		2,053,709,313	720,584,023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12 / 02 / 2018 and signed by:


Principal Secretary
Amb. Monica Juma, DPhil, CBS


Principal Accounts Controller
Mrs. Phoebe M. Ndonge
ICPAK Member No. 5007

MINISTRY OF FOREIGN AFFAIRS

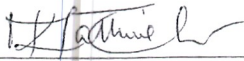
Reports and Financial Statements

For the year ended June 30, 2017

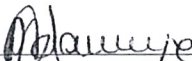
VII. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015-2016 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	35,043,699	19,662,428
Transfers from National Treasury	2	19,231,100,000	15,111,200,000
Proceeds from the sale of Assets	3	1,244,200	33,166
Other Revenues	4	1,298,832,944	618,008,706
Payments for operating expenses			
Compensation of Employees	5	(6,367,410,324)	(6,583,386,162)
Use of goods and services	6	(6,862,713,237)	(6,703,810,253)
Transfers to Other Government Units	7	(69,294,952)	(185,303,805)
Other grants and transfers	8	(2,510,514,339)	(1,232,649,001)
Social Security Benefits	9	(37,193,114)	(36,667,247)
Adjusted for:			
Changes in receivables		8,442,434	29,449,890
Changes in payables		(561,501,820)	(33,378,841)
Adjustments during the year	15	(720,584,023)	
Net cashflow from operating activities		<u>3,444,207,268</u>	<u>1,003,125,715</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	1,244,200	33,166
Acquisition of Assets	10	(2,665,385,564)	(891,257,900)
Net cash flows from Investing Activities		<u>(2,664,141,364)</u>	<u>(891,224,734)</u>
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		780,065,904	111,900,981
Cash and cash equivalent at BEGINNING of the year		1,340,665,518	1,228,764,537
Cash and cash equivalent at END of the year		<u>2,120,731,422</u>	<u>1,340,665,518</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12.02.2018 and signed by:



Principal Secretary
Amb. Monica Juma, DPhil, CBS




Principal Accounts/Controller
Mrs. Phoebe M. Ndonge
ICPAK Member No. 5007


THE NATIONAL ACCOUNTS CORPORATION
Reports and Financial Statements
For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Tax Receipts	23,420,000	17,370,000	40,790,000	35,043,699	5,746,301	86%
Exchequer releases	20,036,640,947	302,893,811	20,339,534,758	19,231,100,000	1,108,434,758	95%
Proceeds from Sale of Assets	0	1,244,200	1,244,200	1,244,200	-	100%
Other Receipts	146,175,000	341,785,451	487,960,451	1,298,832,944	(810,872,493)	266%
Total Receipts	20,206,235,947	663,293,462	20,869,529,409	20,566,220,843	303,308,566	99%
Payments						
Compensation of Employees	6,844,090,000	115,933,571	6,960,023,571	6,367,410,324	592,613,247	91%
Use of goods and services	7,249,065,963	827,601,540	8,076,667,503	6,862,713,237	1,213,954,266	85%
Transfers to Other Government Units	234,000,000	(123,000,000)	111,000,000	69,294,952	41,705,048	62%
Other grants and transfers	2,859,256,363	(135,275,265)	2,723,981,098	2,510,514,339	213,466,759	92%
Social Security Benefits	37,210,000	0	37,210,000	37,193,114	16,886	100%
Acquisition of Assets	2,982,613,621	(21,966,384)	2,960,647,237	2,665,385,564	295,261,673	90%
Grand Total	20,206,235,947	663,293,462	20,869,529,409	18,512,511,530	2,357,017,879	89%
Surplus/Deficit	0	0	0	2,053,709,313	(2,053,709,313)	

The entity financial statements were approved on 12.02.2018 and signed by:


Principal Secretary
Amb. Monica Juma, DPhil, CBS



Principal Accounts Controller
Mrs. Phoebe M. Ndonge
ICPAK Member No. 5007

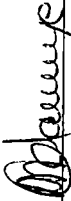
Reports and Financial Statements
For the year ended June 30, 2017

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	a	b	c=a+b	d	e=d-c	f=d/c %
	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	Utilisation Difference to Final Budget
RECEIPTS						
Tax Receipts	23,420,000	17,370,000	40,790,000	35,043,699	5,746,301	86%
Exchequer releases	17,036,640,947	552,893,811	17,589,534,758	16,481,100,000	1,108,434,758	94%
Proceeds from Sale of Assets	0	1,244,200	1,244,200	1,244,200	-	100%
Other Receipts	146,175,000	341,785,451	487,960,451	1,265,042,664	(777,711,079)	259%
Total Receipts	17,206,235,947	913,293,462	18,119,529,409	17,783,059,428	336,469,981	98%
PAYMENTS						
Compensation of Employees	6,844,090,000	115,933,571	6,960,023,571	6,367,410,324	592,613,247	91%
Use of goods and services	7,249,065,963	827,601,540	8,076,667,503	6,862,713,237	1,213,954,266	85%
Other grants and transfers	2,859,256,363	(135,275,265)	2,723,981,098	2,510,514,339	213,466,759	92%
Social Security Benefits	37,210,000	0	37,210,000	37,193,114	16,886	100%
Acquisition of Assets	216,613,621	105,033,616	321,647,237	228,786,782	92,860,455	71%
Grand Total	17,206,235,947	913,293,462	18,119,529,409	16,006,617,796	2,112,911,613	88%
Surplus/Deficit	0	0	0	1,776,441,632	(1,776,441,632)	

The entity financial statements were approved on 22.02.2018 and signed by:


Principal Secretary
Amb. Monica Juma, DPhil, CBS



Principal Accounts Controller
Mrs. Phoebe M. Ndonye
ICPAK Member No. 5007

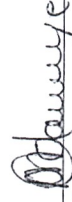
REPORTS AND FINANCIAL STATEMENTS
 For the year ended June 30, 2017

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original		Adjustments	Final		Actual on		Utilisation % of
	Budget	Budget		Budget	Basis	Utilisation	Difference	
	a	b	c=a+b	d	e=c-d	f=d/c %		
RECEIPTS								
Exchequer releases	3,000,000,000	(250,000,000)	2,750,000,000	2,750,000,000	0	100%		
Other Receipts				33,161,414	(33,161,414)			
Total Receipts	3,000,000,000	(250,000,000)	2,750,000,000	2,783,161,414	(33,161,414)	100%		
Payments								
Transfers to Other Government Units	234,000,000	(123,000,000)	111,000,000	69,294,952	41,705,048	62%		
Acquisition of Assets	2,766,000,000	(127,000,000)	2,639,000,000	2,436,598,782	202,401,218	92%		
Grand Total	3,000,000,000	(250,000,000)	2,750,000,000	2,505,893,733	244,106,267	91%		
Surplus/Deficit	0	0	0	277,267,681	(277,267,681)			

The entity financial statements were approved on 12.02.2018 and signed by:


 Principal Secretary
 Amb. Monica Juma, DPhil, CBS


 Principal Accounts Controller
 Mrs. Phoebe M. Ndonye
 ICPAK Member No. 5007

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Ministry of Foreign Affairs. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Recognition of receipts and payments

a) Recognition of receipts

The Entity recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from issuance of passports, visa fees, VAT refunds, rental income, disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills. A list of pending bills is hereby attached amounting to Kshs. 174,142,831.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

Related party transactions - Payment on Grants and Transfers to Government Units

Your attention is drawn to our report on the financial statement regarding the amount on the utilization of the grants and transfers to other government units. The transfers are expenses incurred on Foreign Service Academy, a government institute directly under the Ministry of Foreign Affairs whose expenditure are controlled at the Ministry Headquarters. The transfers relate to the academy's operational activities mostly on capacity building where various trainings were conducted during the financial year 2016/2017.

4. In-kind contributions

In-kind contributions are donations that are made to the Ministry of Foreign Affairs in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Ministry of Foreign Affairs includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at the various Kenyan Embassies abroad at the end of the financial year. Board of survey reports for the Kenyan Embassies abroad are available at the Ministry's accounts registry.

SIGNIFICANT ACCOUNTING POLICIES

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.

Amounts maintained in the head quarter's deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 58,630,911.65 compared to Kshs 83,951,665 in prior period as indicated on note 11A. A schedule of deposit/agency cashbook balances for the various Missions Abroad is attached amounting to Ksh. 542,352,605.15.

There were no other restrictions on cash during the year

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Progress on follow up on auditor's recommendation:

The Ministry implemented the auditor's report including Public Accounts Committee recommendations which were compiled and submitted to the National Treasury as per the attachment to the Financial Statements.

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

8. Budgetary disclosure notes

a) Tax receipts

Actual collections depend on tax policies operated by foreign countries where tax refunds are received. These refunds also depend on the amount of goods and services bought that qualify for tax refunds. In the year under review, tax revenue amounted to Ksh. 35,043,699. However, the number of staff at the embassies abroad was low during the year under review thereby reducing expenditure on taxable items.

b) Proceeds from sale of Assets

During the year the Ministry and its Embassies abroad advertised bids for disposal of goods and services and a positive response was obtained and the sales concluded within the year under review.

c) Other receipts

Most Missions abroad experienced excess appropriation in aid due to effectiveness of tourism promotions undertaken by the Kenya Tourist Board and the Embassies' own initiatives thereby surpassing the set limits. Cashbook balances held at the end of the previous financial year in the Kenya Missions Abroad has been recognized in the financial statement as other receipts. These funds were not surrendered back to The National Treasury at the end of the year 2015/2016, thereby raising the budget utilization to 266%

d) Use of Goods and services

Towards the closure of Financial Year, Ministries experience challenges that in the end affects the payment of goods and services therefore affecting utilization of the budget. Among the changes the Ministry experienced include lack of exchequer issues, IFMIS system down time and delays by service providers in submission of demand notes, invoices and other relevant documents to support the claims.

e) Transfer to other Government Entities

The underutilization in this regard occurred because Kenya Government contribution to Malawi for assistance during flood disaster of Kes.102,400,000.00 could not be accommodated by the balances under this item and therefore it was charged to Kenya High Commission Pretoria where funds were available.

9. Contingent Liability

Kenya High Commission has accumulated unpaid penalties being London Congestion Charges amounting to GBP 2,453,305 as at 6th January 2017, equivalent to Kshs. 331,196,175.00. This penalty has accumulated since February 2003 since the introduction of the London Congestion charge. The issue is being pursued diplomatically.

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

10. East Africa Tourist Visa

The Ministry collects East Africa Tourist Visa (EATV) and the money is banked with the Standard Bank Dollar Account with a mirror account held at the Central Bank of Kenya. In the year 2016/2017, the account had a closing balance of USD. 567,532.55 as at 28th July 2017. On reconciling the account, USD 505,283.27 was ascertained revenue for transfer to the National Treasury EATV revenue Account at the Central Bank of Kenya. USD 9,582 was erroneously remitted by the Kenya Embassy Stockholm and USD 52,667.28 is yet to be reconciled and the Ministry is liaising with the Central Bank of Kenya to ascertain the origin of the funds.

XI. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2016-2017 Kshs	2015-2016 Kshs
Taxes on Income, Profits and Capital Gains		
Taxes on Property	35,043,699	19,662,428
Taxes on Goods and Services		
Taxes on International Trade and Transactions		
Other Taxes (not elsewhere classified)		
TOTAL	35,043,699	19,662,428

2 EXCHEQUER RELEASES

Description	2016-2017 Kshs	2015-2016 Kshs
Total Exchequer Releases for quarter 1	7,611,000,000	3,261,000,000
Total Exchequer Releases for quarter 2	2,609,000,000	3,502,300,000
Total Exchequer Releases for quarter 3	3,834,500,000	3,814,000,000
Total Exchequer Releases for quarter 4	5,176,600,000	4,533,900,000
TOTAL	19,231,100,000	15,111,200,000

3 PROCEEDS FROM SALE OF ASSETS

	2016-2017 Kshs	2015-2016 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	1,244,200	33,166
TOTAL	1,244,200	33,166

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

4 OTHER REVENUES

	2016-2017 Kshs	2015-2016 Kshs
Interest Received	1,607,563	
Rents on land, houses and buildings	109,068,544	126,826,372
Other Property Income collected as AIA	24,777,516	
Administrative Fees and Charges collected as AIA	1,162,072,747	491,182,333
Receipts Not Classified Elsewhere	1,306,574	
TOTAL	1,298,832,944	618,008,705

5 COMPENSATION OF EMPLOYEES

	2016-2017 Kshs	2015-2016 Kshs
Basic salaries of permanent employees	665,390,565	772,435,660
Basic wages of temporary employees	1,476,848,991	1,463,677,185
Personal allowances paid as part of salary	3,721,467,402	3,805,191,769
Personal allowances paid as reimbursements	209,720,575	250,027,622
Personal allowances provided in kind	11,999,901	11,178,193
Pension and other social security contributions	41,967,294	53,842,500
Employer Contributions Compulsory national social security schemes	185,209,476	51,636,250
Employer Contributions to private social security schemes	54,806,119	175,396,983
TOTAL	6,367,410,324	6,583,386,161



MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

6 USE OF GOODS AND SERVICES

	2016-2017 Kshs	2015-2016 Kshs
Utilities, supplies and services	343,938,483	267,010,188
Communication, supplies and services	263,326,141	161,199,835
Domestic travel and subsistence	209,696,673	216,342,104
Foreign travel and subsistence	1,859,029,099	2,317,262,106
Printing, advertising and information supplies & services	28,964,773	272,822,561
Rentals of produced assets	2,375,072,829	2,232,916,546
Training expenses	39,078,539	12,246,901
Hospitality supplies and services	625,015,211	633,903,037
Insurance costs	57,003,455	67,899,605
Specialised materials and services	24,271,725	25,356,759
Office and general supplies and services	107,874,946	79,810,187
Fuel Oil and Lubricants	76,549,984	55,940,417
Other operating expenses	617,665,095	252,106,309
Routine maintenance – vehicles and other transport equipment	86,343,169	44,084,481
Routine maintenance – other assets	148,883,115	64,909,213
TOTAL	6,862,713,237	6,703,810,253

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017 Kshs	2015-2016 Kshs
Transfers to National Government entities		
Capital Grants to Government Agencies and other Levels of Government	69,294,952	185,303,805
See attached list		
Transfers to other levels of Government - Counties		
See attached list		
TOTAL	69,294,952	185,303,805

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

8 OTHER GRANTS AND OTHER PAYMENTS

	2016-2017	2015-2016
	Kshs	Kshs
Membership dues and subscriptions to international organizations	1,779,339,325	739,693,481
Membership dues and subscriptions to international organizations	190,830,157	425,286,185
Scholarships and other educational benefits	540,344,857	67,669,335
Total	2,510,514,339	1,232,649,001

9 SOCIAL SECURITY BENEFITS

	2016-2017	2015-2016
	Kshs	Kshs
Government pension and retirement benefits	37,193,114	36,667,247
TOTAL	37,193,114	36,667,247

10 ACQUISITION OF ASSETS

	2016-2017	2015-2016
	Kshs	Kshs
<u>Non Financial Assets</u>	-	
Purchase of Buildings	1,846,445,654	197,797,804
Construction of Buildings	-	211,651,059
Refurbishment of Buildings	596,634,519	226,594,376
Purchase of Vehicles and Other Transport Equipment	133,832,028	55,976,010
Overhaul of Vehicles and Other Transport Equipment	1,751,648	144,725,473
Purchase of Household Furniture and Institutional Equipment	39,639,435	684,076
Purchase of Office Furniture and General Equipment	34,715,348	18,049,302
Purchase of ICT Equipment, Software and Other ICT Assets	12,366,931	28,151,688
Purchase of Specialised Plant, Equipment and Machinery	-	7,628,113
Sub Total	2,665,385,564	891,257,900

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

11A Bank Accounts

Name of Bank, Account No. & currency	Kshs	2015-2016 Kshs
Central Bank of Kenya, 1000302337, Recurrent KShs	3,934,836	108,929,363
Kenya Missions Abroad, 6530103, Recurrent A/c	1,772,573,288	
Central Bank of Kenya, 1000302356, Development KShs	3,668,212	5,243,676
Kenya Missions Abroad, 6540102, Development A/c	277,296,256	
Central Bank of Kenya, 1000302372, Deposit KShs	58,630,912	83,951,665
Total	2,116,103,504	198,124,704

[List all bank account held by the entity]

11B Cash in hand

	2016-2017 Kshs	2015-2016 Kshs
Cash in Hand – Held in domestic currency	4,627,918	3,120,952
Cash in Hand – Held in foreign currency		1,139,419,863
TOTAL	4,627,918	1,142,540,815

Cash in hand should also be analysed as follows:

	2016-2017 Kshs	2015-2016 Kshs
Headquarters, MFA Cashoffice	4,627,918	1,142,540,815
Kenya Missions Abroad		
TOTAL	4,627,918	1,142,540,815

12 Outstanding Imprests

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

<i>Description</i>	2016-2017 Kshs	2015-2016 Kshs
Government Imprests	130,290	7,999,694
Salary advances	53,152	281,254
District suspense	-	302,120
Clearance accounts		42,808
TOTAL	183,442	8,625,876

13 Accounts Payables

	2016-2017 Kshs	2015-2016 Kshs
Deposits	58,630,912	83,951,665
R/D CHEQUES	8,574,639	
Mission cash book balances		544,755,707
TOTAL	67,205,551	628,707,372

14 BALANCES BROUGHT FORWARD

	2016-2017 Kshs	2015-2016 Kshs
Bank accounts	198,124,703	1,207,611,845
Cash in hand	1,142,540,815	21,152,692
Receivables - Outstanding Imprests	8,625,876	38,075,766
Payables - Deposits	(628,707,371)	(662,086,212)
TOTAL	720,584,023	604,754,091

15 PRIOR YEAR ADJUSTMENTS

Description of the error	2016-2017 Kshs	2015-2016 Kshs
Adjustments on bank account balances	(198,124,704)	
Adjustments on cash in hand	(597,785,109)	
Adjustments on payables	83,951,665	
Adjustments on receivables	(8,625,876)	
TOTAL	(720,584,023)	0

This is the balance carried forward from ministry of foreign affairs

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

XII: OTHER IMPORTANT DISCLOSURES

PENDING BILLS (APPENDIX 1)

LIST OF PENDING BILLS FOR 2016/2017 FINANCIAL YEAR

	MERCHANT'S NAME	AMOUNT
1	Jobaki Co	1,561,200.00
2	Globus Tours	149,890.00
3	Attic Property Consultants Limited	1,620,800.00
4	Kenya School of Government	22,698,300.00
5	KICC	15,033,600.00
6	Arindo Enterprises	795,000.00
7	Lyness Tours and Travel	86,980.00
8	DT Dobie and Co(K) LTD	742,149.20
9	Kifalme Solutions	150,000.00
10	Tricom Technologies	279,500.00
11	All in one Tours and Travel	465,000.00
12	Swahili Beach Resort	1,719,500.00
13	Intercontinental Hotel	154,799.60
14	Moniks Agencies LTD	249,473.00
15	All in one Tours and Travel	100,110.00
16	Zaras Travel	7,066,580.00
17	BCD travel	1,175,476.40
18	Cinfra Options	725,000.00
19	Conference caterers	12,000.00

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

20	DT Dobie and Co LTD	47,500.00
21	DT Dobie and Co LTD	50,100.00
22	DT Dobie and Co LTD	47,242.00
23	DT Dobie and Co LTD	70,980.00
24	DT Dobie and Co LTD	54,000.00
25	Egma Enterprises	3,260,000.00
26	Elizago General Supplies	2,980,000.00
27	Engplus Enterprises	2,560,000.00
28	Faiche Links Enterprises	539,800.00
29	Get Noticed Investments	63,600.00
30	Globus Tours and Travel	719,040.00
31	Globus Tours and Travel	70,515.00
32	Globus Tours and Travel	64,570.00
33	Holy Family Cathedral	450,000.00
34	Intercontinental Nairobi	5,400.00
35	Intercontinental Nairobi	2,642,252.00
36	Jekim Technologies	1,489,556.00
37	KICC	10,829,091.00
38	Lancom Electrical System	1,834,000.00
39	Libken Agencies	41,670.00
40	Libken Agencies	69,020.00
41	Libken Agencies	40,140.00
42	Masada Hotel	651,000.00
43	Mediamax Network Ltd	500,000.00
44	Milestone Tours and Travel Ltd	44,800.00

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

45	Movenpick Caterers LTD	140,715.00
46	Pago Airways Travel Services Ltd	1,563,830.00
47	Serena Hotel	265,724.00
48	Subaru Kenya	102,807.90
49	Subaru Kenya	27,165.75
50	Subaru Kenya	55,402.65
51	TransAfrica Motors	99,221.00
52	The Gardens and Weddings Centre Ltd	318,277.00
53	The Travel Lounge	19,550.00
54	The Travel Lounge	79,450.00
55	Transafrica Motors	236,700.00
56	Tria Enterprises	2,478,000.00
57	Vidak Investment	3,760,200.00
58	Villa Rosa Kempinski	243,600.00
59	Villa Rosa Kempinski	42,000.00
60	Zaras Travel	196,110.00
61	Zaras Travel	113,680.00
62	Zaras Travel	3,271,150.00
63	Zaras Travel	1,350,040.00
64	African Touch Safaris Ltd	46,950.00
65	African Touch Safaris Ltd	162,445.00
66	African Touch Safaris Ltd	112,500.00
67	African Touch Safaris Ltd	22,750.00
68	African Touch Safaris Ltd	46,950.00
69	Akarim Agencies Company Ltd	346,665.00

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

70	All in One Tours and Travel	668,000.00
71	All in One Tours and Travel	654,400.00
72	All in One Tours and Travel	400,000.00
73	All in One Tours and Travel	718,000.00
74	All in One Tours and Travel	51,100.00
75	All in One Tours and Travel	50,110.00
76	All in One Tours and Travel	556,000.00
77	ATS Travel	208,445.00
78	Brainel investment Ltd	147,000.00
79	Capital Premier & Affiliate Agency Ltd	237,000.00
80	Chromel Freighters LTd	1,635,942.82
81	Conference caterers	42,480.00
82	Conference caterers	12,272.00
83	Conference caterers	65,962.00
84	Conference caterers	33,748.00
85	Conference caterers	131,924.00
86	Conference caterers	56,640.00
87	Conference caterers	64,428.00
88	Conference caterers	632,987.40
89	Conference caterers	369,694.00
90	Crowne Plaza	717,630.00
91	Eseriani LTD	129,800.00
92	Global Destinations Tours & Travel	2,285,490.00
93	Globus Tours and Travel	441,820.00
94	Globus Tours and Travel	914,175.00

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

95	Globus Tours and Travel	147,405.00
96	Globus Tours and Travel	29,915.00
97	Globus Tours and Travel	474,710.00
98	Globus Tours and Travel	304,690.00
99	Globus Tours and Travel	371,343.00
100	Intercontinental Nairobi	329,382.55
101	Intercontinental Nairobi	730,780.00
102	Intercontinental Nairobi	455,225.91
103	Intercontinental Nairobi	268,399.55
104	Intercontinental Nairobi	253,840.00
105	Intercontinental Nairobi	571,499.14
106	Intercontinental Nairobi	19,024.90
107	Intercontinental Nairobi	22,126.76
108	Intercontinental Nairobi	34,905.00
109	Intercontinental Nairobi	176,500.24
110	Intercontinental Nairobi	388,924.78
111	Kenya School of Monetary Studies	1,502,290.00
112	KICC	186,704.00
113	Libken Agencies	279,650.00
114	Masada Hotel	224,000.00
115	Masada Hotel	182,000.00
116	Masada Hotel	213,500.00
117	MFI	670,771.52
118	Milestone Tours and Travel Ltd	1,012,200.00
119	Milestone Tours and Travel Ltd	171,900.00

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

120	Milestone Tours and Travel Ltd	1,010,760.00
121	Milestone Tours and Travel Ltd	652,385.00
122	Milestone Tours and Travel Ltd	1,437,000.00
123	Milestone Tours and Travel Ltd	465,750.00
124	Milestone Tours and Travel Ltd	189,690.00
125	Milestone Tours and Travel Ltd	450,300.00
126	Milestone Tours and Travel Ltd	183,800.00
127	Moniks Agencies Ltd	159,353.00
128	Moniks Agencies Ltd	154,353.00
129	Movenpick Caterers LTD	311,520.00
130	Movenpick Caterers LTD	1,094,804.00
131	Nairobi Serena Hotel	25,650.00
132	Ole-Sereni Hotel	40,250.00
133	Pentra Traders	1,428,000.00
134	Radisson Blu	1,634,240.00
135	Sankara Nairobi	284,629.24
136	Seasons Restaurants and Hotels LTD	55,500.00
137	Stepki Supplies	189,000.00
138	Tania Systems Managemnt LTD	585,000.00
139	The Gardens and Weddings Centre Ltd	536,600.00
140	The Travel Lounge	39,100.00
141	The Travel Lounge	655,420.00
142	The Travel Lounge	988,525.00
143	The Travel Lounge	175,425.00
144	The Travel Lounge	342,025.00

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

145	The Travel Lounge	323,050.00
146	Travel Plaza Ltd	263,610.00
147	Villa Rosa Kempinski	96,700.00
148	Villa Rosa Kempinski	511,850.00
149	Villa Rosa Kempinski	3,511,107.00
150	The Travel lounge	738,880.00
151	Vinstar Express Supplies LTD	70,000.00
152	Zaras Travel	54,250.00
153	Zaras Travel	152,660.00
154	Zaras Travel	4,886,445.00
155	Zaras Travel	1,875,915.00
156	Milestone Tours and Travel Ltd	1,417,500.00
157	Milestone Tours and Travel Ltd	391,800.00
158	Milestone Tours and Travel Ltd	156,890.00
159	Milestone Tours and Travel Ltd	391,800.00
160	Tin-Tin Restaurant	432,000.00
161	Travel Plaza LTD	2,767,760.00
162	Zaras Travel	17,390,217.00
163	Zaras Travel	6,363,065.00
	Total	<u>174,142,831.31</u>

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

PAYMENT ON GRANTS AND TRANSFERS TO GOVERNMENT UNITS (APPENDIX 2)

AMOUNT	PAYEE	PV.No
4,558,163.00	Top choice Sureillance Ltd	006839
469,700.00	Dishon Njihia (FSA)	05894
656,000.00	Issack Rukungu	05945
1,550,000.00	University of Nairobi Enterprise	05805
6,420,680.00	Golden Jubille Ltd	004526
3,970,000.00	Henry Osumba	05025
3,025,000.00	Henry Osumba	003961
1,187,690.00	John Kyovi	004055
1,481,466.80	Stella Muthoni Munyi	003364
4,812,637.50	National Defence Collenge (Kaluma	001140
4,812,637.50	National Defence Collenge (Salim salim	0001161
4,368,931.20	Lloyd Masika rental	002662
18,076,838.40	Teleposta Pension Scheme	002661
306,028.80	Mersline Nafula Samukoya	04837
327,888.00	Josiah Musyoka Mbuvi	004833
327,888.00	Easther Mugita	005058
306,028.00	Marsline Nafula samukoga	004836
100,245.00	Samuel Njagi Charagu	005261
100,245.00	Boniface Nyuguto Karobia	05262
100,245.00	Silvester Kiua Muli	05259
123,615.00	Eliud Ngahu Waithaka	05263
100,245.00	Margrete Gachuru	05260
58,937.50	Jackson Kavis Kafuna	005262
170,355.00	Paul Mwangi Maringa	05619
31,500.00	George Nganga Ngugi	003695
430,000.00	Henry Osumba	05026
50,400.00	Vascaline Kanini Mbogo	04273
112,000.00	Jane Wanjunu Njuguna	004663
89,600.00	David Maina Kamau	004684
50,400.00	Jennifer Sahado Ntiriswa	004398
356,000.00	Jennifer Sahado Ntiriswa	04399
89,600.00	George Ogode Onyango	004335
411,681.60	Jonah Mwangangi Ndutu	04587
83,565.90	Esther J Lelei	003368
411,681.60	Robby Nekesa Makokha	004688
449,328.00	Kituyi Barasa Maratani	004648
149,776.00	Patricia Nthambi Josiah	003922

MINISTRY OF FOREIGN AFFAIRS**Reports and Financial Statements****For the year ended June 30, 2017**

31,500.00	Joy Ngile Mweu	003923
370,000.00	Joy Ngile Mweu	003925
112,000.00	Donald Oluoch Bolo	004235
50,400.00	Wanjiru Edith Hinga	004275
15,000.00	Wanjiru Edith Hinga	004276
89,600.00	John Nyaga Gichobi	004251
89,600.00	Priscilla Wanjiku Mugo	004257
89,600.00	Sarah Njeri Ngethe	004272
89,600.00	Yobesh Mogire Onuong'a	004238
56,000.00	Esther Savayi Migita	003774
56,000.00	Joseph Mwaniki Kagiri	003615
172,849.60	Jackson Kavis Kafuna	03814
149,776.00	Gladys k.Munyenzi	003813
56,000.00	Jennifer Wanjira Kaaria	003697
31,500.00	Roselinda Apudo Otieno	003868
56,000.00	George Ogoda Onyango	003645
56,000.00	Peter Kirwa Murguiya	003684
548,908.00	Eliakim Angote Azangu	002719
56,000.00	Monicah Kavindu Muema	003769
31,500.00	Hezekial Kirowo Ogolla	003745
149,776.00	Peter Kirwa Murguiya	003819
172,849.00	Julius Mbaabu Mugwika	003976
365,014.00	Ochieng Sospeter Ngoya	001061
70,000.00	Donald Oluoch Bolo	003609
31,500.00	Florence Wetende Shamala	003611
31,500.00	Josphine Wambui Njenga	003744
518,548.00	Jennifer Kwamoka Magachi	2755514
149,776.00	Thomas Karungu	003771
182,000.00	Calleb Otieno Ongoma	003415
182,000.00	Justina Muthoni Miriti	003698
212,924.00	Henry Mackdonald Obino	003798
56,000.00	Jennifer Wanjira Kaaria	003697
25,200.00	Ephraim Lusigi Ambani	003100
25,200.00	Joyce Asha Wamware	003208
145,600.00	Dorothy Rotich Chebet	003098
67,200.00	Shillah Kathure miriti	003332
37,800.00	Lornah Ambura muthuo	003165
84,000.00	James Aboka Aloyo	003358
84,000.00	Jane Wanjiru Njuguna	003333
25,200.00	Maryanne Wairimu Gichuru	003357
83,565.90	Raphael Maingi Musyoka	003387
83,568.90	Patrick Musumba Ngusale	003386

MINISTRY OF FOREIGN AFFAIRS**Reports and Financial Statements****For the year ended June 30, 2017**

20,000.00	Robert Macharia Gitahi	003140
168,468.00	Wario Kuduba Guto	001132
228,462.00	Amb. Thomas Amolo	001067
148,561.60	Lilian Kengera Mong'osi	003124
228,462.00	E. Mugedi Barine	000833
190,284.00	Catherine Mogaka	001080
56,000.00	Josephine w. Ndiragu	003614
56,000.00	Josephine Sirway	003646
56,000.00	Eunice G. Kiramba	003613
67,200.00	Alexander N. Ndigirigi	003190
37,800.00	Mwangu Mwongi	003241
37,800.00	Beatrice Chepkurui	003134
37,800.00	Jennifer Sahado N	003136
362,000.00	Donald Mbolo	003151
37,800.00	Elizabeth Ondicho	003137
37,800.00	Dorcas indumwa	003118
63,000.00	Francis Munene Gathenga	003144
50,000.00	Francis Munene Gathenga	003145
148,561.60	Peter Juma Osaso	003121
218,400.00	Simon W Nabukwesi	003120
25,200.00	Edward M.Mutua	003101
25,200.00	Grace Njoki Kariuki	03099
176,088.00	Peterson K Karumi	003123
176,088.00	Peterson K Karumi	003122
37,800.00	Helenah W Mutheu	003319
148,561.60	Thomas Karungu	002771
148,561.60	Bernadette M muthini	003125
37,800.00	Robert M Gitahi	2726612
37,800.00	Jackline Kathambi	2726611
37,800.00	Vascaline Kanini Mbogo	2662497
37,800.00	Osman Singir Eisingalale	2662498
37,800.00	Gilbert O.Munavi	2726601
13,950.00	Bank Charges for Development A/C	008400
1,000,000.00	Africa Nazarene university	00769
69,294,901.60	TOTAL	

MINISTRY OF FOREIGN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

DEPOSITS ANALYSIS (Appendix 3)

NO.	DETAILS	KSHS.
1.	Compensation for deceased Kenyans abroad	3,508,768.60
2.	SWA-Ministry of Foreign Affairs	21,696,287.34
3.	Sponsorship for Kenya diaspora Conference	2,857,702.20
4.	Comesa	5,000,000.00
5.	WTO	839,601.10
6.	National Intelligence Services	890,800.00
6.	Giz (German Development Cooperation)	1,773,259.75
7.	Ministry of Health	10,499,556.50
8.	Ministry of Mining	8,748,172.00
9.	Top Choice surveillance ltd (10% retention on a contract)	1,455,816.30
10.	State Department for arts and culture	165,546.00
11.	State Department of International Trade (TICAD XIV)	1,195,401.90
	TOTAL	58,630,911.69

The analysis captures the transactions in this account up to 30th June, 2017. Since the account is active, a number of transactions both inwards and outwards are continuing in the current financial year 2017/2018.

REPORTS GENERATED FROM IFMIS (APPENDIX 4)

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes

OTHER ATTACHMENTS (APPENDIX 5)

- i. Outstanding Imprest Register
- ii. Exchange losses
- iii. Head quarter's bank and cash balances

MINISTRY OF FOREIGN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2017

- iv. Salary advances
- v. Contribution to International Organizations
- vi. Exchequer issues
- vii. Development fund disclosures
- viii. R/D Cheques list
- ix. Confirmation of London Congestion Charges
- x. Implementation of Public Accounts Committee (PAC) recommendations on Auditor General's Report for the financial year 2013/2014
- xi. Mission's Deposit and Agency Cashbook Balances
- xii. East Africa Tourist Visa support documents



Trial Balance

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1140100 VAT on Domestic Goods and Services	0.00	35,043,698.70	0.00	0.00
1140000 Taxes on Goods and Services	0.00	35,043,698.70	0.00	0.00
1410100 Interest Received	0.00	1,607,562.90	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	109,068,543.95	0.00	0.00
1410500 Other Property Income collected as AIA	0.00	24,777,516.10	0.00	0.00
1410000 Property Income	0.00	135,453,622.95	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,162,072,747.30	0.00	0.00
1420000 Sales of Goods and Services	0.00	1,162,072,747.30	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	1,306,573.65	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	1,306,573.65	0.00	0.00
2110100 Basic Salaries - Permanent Employees	665,390,564.60	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	1,476,848,991.20	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	3,721,467,402.20	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	209,720,575.25	0.00	0.00	0.00
2110500 Personal Allowances provided in Kind	11,999,900.90	0.00	0.00	0.00
2110000 Wages and Salary Contributions	6,085,427,434.15	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	41,967,294.20	0.00	0.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	185,209,476.30	0.00	0.00	0.00
2120300 USE OF GOODS AND SERVICES	54,806,119.30	0.00	0.00	0.00
2120000 Social Contributions	281,982,889.80	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	343,938,482.80	0.00	0.00	0.00
2210200 Communication, Supplies and Services	263,326,141.40	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	209,696,673.05	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,859,029,099.15	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	28,964,773.25	0.00	0.00	0.00
2210600 Rentals of Produced Assets	2,375,072,828.55	0.00	0.00	0.00
2210700 Training Expenses	39,078,539.20	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	625,015,211.30	0.00	0.00	0.00
2210900 Insurance Costs	57,003,454.70	0.00	0.00	0.00
2211000 Specialised Materials and Supplies	24,271,724.65	0.00	0.00	0.00
2211100 Office and General Supplies and Services	107,874,945.90	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	76,549,984.25	0.00	0.00	0.00
2211300 Other Operating Expenses	617,665,095.30	0.00	0.00	0.00
2210000 Goods and Services	6,627,486,953.50	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	86,343,169.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	148,883,114.70	0.00	0.00	0.00
2220000 Routine Maintenance	235,226,283.70	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	1,779,339,325.10	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International	190,830,156.85	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Organizations (Continued)				
2620000 Grants and Other Transfers to International Organizations	1,970,169,481.95	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	69,294,951.60	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	69,294,951.60	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	540,344,857.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	540,344,857.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	37,193,114.45	0.00	0.00	0.00
2710000 Social Security Benefits	37,193,114.45	0.00	0.00	0.00
3110100 Purchase of Buildings	1,846,445,654.10	0.00	0.00	0.00
3110300 Refurbishment of Buildings	596,634,519.45	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	133,832,027.85	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,751,648.10	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	39,639,435.25	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	34,715,347.90	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	12,366,931.10	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	2,665,385,563.75	0.00	0.00	0.00
3510600 Receipts from the Sale of Vehicles and Transport Equipment	0.00	1,234,200.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	10,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	1,244,200.00	0.00	0.00
6530100 Recurrent Bank Accounts	1,776,508,124.00	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	1,776,508,124.00	0.00	0.00	0.00
6540100 Development Bank Accounts	280,964,468.35	0.00	0.00	0.00
6540000 Development Bank Accounts	280,964,468.35	0.00	0.00	0.00
6550100 Deposit Bank Accounts	58,630,912.00	0.00	0.00	0.00
6550000 Deposit Bank Account	58,630,912.00	0.00	0.00	0.00
6580100 Cash in Hand	4,627,917.40	0.00	0.00	0.00
6580000 Cash in Hand	4,627,917.40	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	53,151.70	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	53,151.70	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	8,574,639.05	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	8,574,639.05	0.00	0.00
6760100 Imprests	130,289.80	0.00	0.00	0.00
6760000 Government Imprests	130,289.80	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	58,630,911.50	0.00	0.00
7310000 Deposits	0.00	58,630,911.50	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	19,231,100,000.00	0.00	0.00
9910000 Provisions	0.00	19,231,100,000.00	0.00	0.00
Total	20,633,426,393.15	20,633,426,393.15	20,633,426,393.15	20,633,426,393.15

REPUBLIC OF KENYA
BANK RECONCILIATION
MINISTRY OF FOREIGN AFFAIRS

From Date : 01-JUL-16 To : 30-JUN-17

DEP-MINISTRY OF FOREIGN AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302372

Balance as per bank certificate	118,232,671.45
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	6,417,971.70
2. Receipts in Bank Statement not yet recorded in Cash Book	261,068,483.50
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	5,652.95
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-149,248,130.80

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION
MINISTRY OF FOREIGN AFFAIRS

From Date : 01-JUL-16 To : 30-JUN-17

DEP-MINISTRY OF FOREIGN AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302372

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
60000144	23-DEC-16	SPARKLING TOUCH AGENCIES	1,300,000.00
60000842	03-MAR-17	TINTIN RESTAURANT LIMITED	866,000.00
60000843	03-MAR-17	WIBEABE COMPANY LIMITED	3,700,000.00
60000845	08-MAR-17	COMMISSIONER OF VAT	31,971.70
60000846	09-MAR-17	LILLY VALLEYS SERVICES	520,000.00
Total :			6,417,971.70

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
NONREF	19-APR-17	TRFS Payments /BENM/ STD002248	1,271,375.00
NONREF	19-APR-17	TRFS Payments /BENM/ STD004191	501,650.00
NONREF	19-APR-17	TRFS Payments /BENM/ STD004192	501,650.00
388213	20-APR-17	Outward Chq	100,000.00
NONREF	27-APR-17	TRFS Payments /BENM/ 005843	67,500.00
388214	04-MAY-17	Outward Chq	450,000.00
NONREF	16-JUN-17	TRFS Payments /BENM/ STD003229	30,000,000.00
388209	30-NOV-16	Outward Chq	120,000.00
NONREF	30-MAY-17	TRFS Payments /BENM/ 006635/1	67,225.00
NONREF	29-JUN-17	TRFS Payments /BENM/ STD008227	224,000.00
FT16365JRVXK	30-DEC-16	TRFS Payments /BENM/ 003155	68,100.00
FT170059QZD0	05-JAN-17	TRFS Payments /BENM/ PVD1098-16/17	169,965,128.00
FT17005B08H3	05-JAN-17	TRFS Payments /BENM/ STD050117/1	82,072.50
NONREF	30-JAN-17	TRFS Payments /BENM/ STD003558	67,900.00
NONREF	07-FEB-17	TRFS Payments /BENM/ PV1268-16/17	10,700,000.00
NONREF	09-FEB-17	TRFS Payments /BENM/ A822822	18,500,000.00
NONREF	14-FEB-17	TRFS Payments /BENM/ STD001891	6,500,000.00
NONREF	02-MAR-17	TRFS Payments /BENM/ PV003310	8,091,784.00
NONREF	02-MAR-17	TRFS Payments /BENM/ PV003311	8,091,784.00
NONREF	14-MAR-17	TRFS Payments /BENM/ PVD1644-16/17	5,698,315.00
Total :			261,068,483.50

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
CHG.PA113136	13-FEB-17	Transfer	1,567.15
CHG.PA113133	13-FEB-17	Transfer	1,119.40
CHG.PA113135	13-FEB-17	Transfer	1,399.25
CHG.PA113152	13-FEB-17	Transfer	1,567.15
Total :			5,652.95

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
Total :			

No. 30

BANK RECONCILIATION
MINISTRY OF FOREIGN AFFAIRS

From Date : 01-JUL-16 To : 30-JUN-17

DEV-MINISTRY OF FOREIGN AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302356

Balance as per bank certificate	58,975,924.55
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	175,800.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	811,000.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	59,611,124.55

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION
MINISTRY OF FOREIGN AFFAIRS

From Date : 01-JUL-16 To : 30-JUN-17

DEV-MINISTRY OF FOREIGN AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302356

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total :			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Payee	Amount
No	Date		
NONREF	29-JUN-17	Cash Deposit	175,800.00
Total :			175,800.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Payee	Amount
No	Date		
9372	18-MAY-17	Outward KEPSS MT 102 /BENM/ MICHAEL KINUTHIA NJOROGI IMP 2911650	286,000.00
9392	18-MAY-17	Outward KEPSS MT 102 /BENM/ VERONICA MUTHONI GATHIGI PV 001925	185,000.00
9390	18-MAY-17	Outward KEPSS MT 102 /BENM/ MARY NJERI KINUTHIA WR 2911196	30,000.00
9389	18-MAY-17	Outward KEPSS MT 102 /BENM/ BENTER ALICE AKINYI WR 2911188	50,000.00
9391	18-MAY-17	Outward KEPSS MT 103 /BENM/ TOM MWONYA ODHIAMBO PV 001924	260,000.00
Total :			811,000.00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Payee	Amount
No	Date		
Total :			

0. 30

BANK RECONCILIATION
MINISTRY OF FOREIGN AFFAIRS

From Date : 01-JUL-16 To : 30-JUN-17

REC-MINISTRY OF FOREIGN AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302337

Balance as per bank certificate	463,653,116.45
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	12,015,167.45
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	10,261.65
4. Receipts in Cash Book not yet Recorded in Bank Statement	320,000.00
Bank Balance as per Cash Book	451,968,210.65

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION
MINISTRY OF FOREIGN AFFAIRS

From Date : 01-JUL-16 To : 30-JUN-17

REC-MINISTRY OF FOREIGN AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302337

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total :			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Payee	Amount
No	Date		
FT16322C62VJ	17-NOV-16	Outward Chq	151,299.50
NONREF	22-JUN-17	Inward KEPSS MT 103	3,926,678.45
NONREF	05-JAN-17	Inward KEPSS MT 103	610,050.00
NONREF	18-JAN-17	Inward KEPSS MT 103	755,550.00
388211	21-FEB-17	Outward Chq	82,589.00
NONREF	22-FEB-17	Inward KEPSS MT 103	6,489,000.50
Total :			12,015,167.45

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Payee	Amount
No	Date		
CHG.PA112957	31-JAN-17	Transfer	1,355.40
CHG.PA113113	31-JAN-17	Transfer	1,694.25
CHG.PA113106	31-JAN-17	Transfer	1,411.90
CHG.PA113109	31-JAN-17	Transfer	4,518.10
CHG.PA113095	31-JAN-17	Transfer	1,282.00
Total :			10,261.65

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Payee	Amount
No	Date		
FT16287VGZMM	13-OCT-16		320,000.00
Total :			320,000.00



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	35,043,698.70	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	19,231,100,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	1,244,200.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,298,832,943.90	0.00
TOTAL RECEIPTS		20,566,220,842.60	0.00
PAYMENTS			
Compensation of Employees	12	6,367,410,323.95	0.00
Use of goods and Services	13	6,862,713,237.20	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	69,294,951.60	0.00
Other Grants and Transfers	16	2,510,514,338.95	0.00
Social Security Benefits	17	37,193,114.45	0.00
Acquisition of Assets	18	2,665,385,563.75	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		18,512,511,529.90	0.00
	SURPLUS/DEFICIT	2,053,709,312.70	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	2,116,103,504.35	0.00
Cash Balances	22B	4,627,917.40	0.00
Total Cash And Cash Equivalents		2,120,731,421.75	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(8,391,197.55)	0.00
TOTAL FINANCIAL ASSETS		2,112,340,224.20	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	58,630,911.50	0.00
NET FINANCIAL ASSETS		2,053,709,312.70	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Surplus/Deficit for the Year		2,053,709,312.70	0.00
NET FINANCIAL POSITION		2,053,709,312.70	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUL-17

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	35,043,698.70
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	19,251,800,000.00	19,231,100,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	1,298,832,943.90
Payments for Operating Expenses			
Compensation of Employees	12	86,270,357.30	6,367,410,323.95
Use of goods and Services	13	2,224,854.00	6,862,713,237.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	69,294,951.60
Other Grants and Transfers	16	22,500,000.00	2,510,514,338.95
Social Security Benefits	17	0.00	37,193,114.45
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		124,790,727.80	67,022,109.05
Net Cash From Operating Activities	A	19,265,595,516.50	4,784,872,785.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	1,244,200.00
Acquisition of Assets	18	0.00	2,665,385,563.75
Net Cash Flow From Investing Activities	B	0.00	(2,664,141,363.75)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	19,265,595,516.50	2,120,731,421.75
Cash and Cash Equivalent at BEGINNING of The Year		2,120,731,421.75	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	2,155,226,938.25	2,120,731,421.75

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	35,043,698.70	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		35,043,698.70	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	19,231,100,000.00	0.00
TOTAL		19,231,100,000.00	0.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	1,234,200.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	10,000.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		1,244,200.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	1,607,562.90	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	109,068,543.95	0.00
Other Property Income collected as AIA	1410500	24,777,516.10	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,162,072,747.30	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	1,306,573.65	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,298,832,943.90	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	665,390,564.60	0.00
Basic Wages - Temporary Employees	2110200	1,476,848,991.20	0.00
Personal Allowances paid as part of Salary	2110300	3,721,467,402.20	0.00
Personal Allowances paid as Reimbursements	2110400	209,720,575.25	0.00
Personal Allowances provided in Kind	2110500	11,999,900.90	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	41,967,294.20	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	185,209,476.30	0.00
USE OF GOODS AND SERVICES	2120300	54,806,119.30	0.00
TOTAL		6,367,410,323.95	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	343,938,482.80	0.00
Communication, Supplies and Services	2210200	263,326,141.40	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	209,696,673.05	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,859,029,099.15	0.00
Printing, Advertising and Information Supplies and Services	2210500	28,964,773.25	0.00
Rentals of Produced Assets	2210600	2,375,072,828.55	0.00
Training Expenses	2210700	39,078,539.20	0.00
Hospitality Supplies and Services	2210800	625,015,211.30	0.00
Insurance Costs	2210900	57,003,454.70	0.00
Specialised Materials and Supplies	2211000	24,271,724.65	0.00
Office and General Supplies and Services	2211100	107,874,945.90	0.00
Fuel Oil and Lubricants	2211200	76,549,984.25	0.00
Other Operating Expenses	2211300	617,665,095.30	0.00
Routine Maintenance - Vehicles	2220100	86,343,169.00	0.00
Routine Maintenance - Other Assets	2220200	148,883,114.70	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		6,862,713,237.20	0.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	69,294,951.60	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		69,294,951.60	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	1,779,339,325.10	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	190,830,156.85	0.00
Scholarships and other Educational Benefits	2640100	540,344,857.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		2,510,514,338.95	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	37,193,114.45	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		37,193,114.45	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	1,846,445,654.10	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	596,634,519.45	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	133,832,027.85	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	1,751,648.10	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	39,639,435.25	0.00
Purchase of Office Furniture and General Equipment	3111000	34,715,347.90	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	12,366,931.10	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		2,665,385,563.75	0.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,776,508,124.00	0.00
Development Bank Accounts	6540000	280,964,468.35	0.00
Deposit Bank Account	6550000	58,630,912.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		2,116,103,504.35	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	4,627,917.40	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		4,627,917.40	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	53,151.70	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	(8,574,639.05)	0.00
Government Imprests	6760000	130,289.80	0.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		(8,391,197.55)	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	58,630,911.50	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		58,630,911.50	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00



Statement of Budget Execution
 Entity: 1052-Ministry of Foreign Affairs
 Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	23,420,000.00	0.00	17,370,000.00	40,790,000.00	35,043,698.70	5,746,301.30	85.91%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	19,231,100,000.00	(19,231,100,000.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	1,244,200.00	1,244,200.00	1,244,200.00	0.00	100.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	146,175,000.00	0.00	341,785,451.00	487,960,451.00	1,298,832,943.90	(810,872,492.90)	266.18%
	Total	169,595,000.00	0.00	360,399,651.00	529,994,651.00	20,566,220,842.60	(20,396,625,842.60)	12126.67%
PAYMENTS								
	12	6,844,090,000.00	0.00	115,933,571.00	6,960,023,571.00	6,367,410,323.95	592,613,247.05	91.49%
	13	7,249,065,963.00	0.00	827,601,540.00	8,076,667,503.00	6,862,713,237.20	1,213,954,265.80	84.97%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	234,000,000.00	0.00	(123,000,000.00)	111,000,000.00	69,294,951.60	41,705,048.40	62.43%
	16	2,859,256,363.00	0.00	(135,275,265.00)	2,723,981,098.00	2,510,514,338.95	213,466,759.05	92.16%
	17	37,210,000.00	0.00	0.00	37,210,000.00	37,193,114.45	16,885.55	99.95%
	18	2,982,613,621.00	0.00	(21,966,384.00)	2,960,647,237.00	2,665,385,563.75	295,261,673.25	90.03%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	20,206,235,947.00	0.00	663,293,462.00	20,869,529,409.00	18,512,511,529.90	1,693,724,417.10	91.62%
	Total	20,206,235,947.00	0.00	663,293,462.00	20,869,529,409.00	18,512,511,529.90	1,693,724,417.10	91.62%



Statment of Budget Execution - Development Expenditure

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,750,000,000.00	(2,750,000,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	33,161,414.30	(33,161,414.30)	0.00%
Total		0.00	0.00	0.00	0.00	2,783,161,414.30	(2,783,161,414.30)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	234,000,000.00	0.00	(123,000,000.00)	111,000,000.00	69,294,951.60	41,705,048.40	62.43%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	2,766,000,000.00	0.00	(127,000,000.00)	2,639,000,000.00	2,436,476,430.75	202,523,569.25	92.33%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,000,000,000.00	0.00	(250,000,000.00)	2,750,000,000.00	2,505,771,382.35	494,228,617.65	83.53%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1052-Ministry of Foreign Affairs

Current Period: JUL-16 To JUN-17

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS							
1	23,420,000.00	0.00	17,370,000.00	40,790,000.00	35,043,698.70	5,746,301.30	85.91%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	16,481,100,000.00	(16,481,100,000.00)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	1,244,200.00	1,244,200.00	1,244,200.00	0.00	100.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	146,175,000.00	0.00	341,785,451.00	487,960,451.00	1,265,671,529.60	(777,711,078.60)	259.38%
Total	169,595,000.00	0.00	360,399,651.00	529,994,651.00	17,783,059,428.30	(17,613,464,428.30)	10485.60%
PAYMENTS							
12	6,844,090,000.00	0.00	115,933,571.00	6,960,023,571.00	6,366,565,545.95	593,458,025.05	91.47%
13	7,249,065,963.00	0.00	827,601,540.00	8,076,667,503.00	6,861,002,260.90	1,215,665,242.10	84.95%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	2,859,256,363.00	0.00	(135,275,265.00)	2,723,981,098.00	2,510,514,338.95	213,466,759.05	92.16%
17	37,210,000.00	0.00	0.00	37,210,000.00	37,193,114.45	16,885.55	99.95%
18	216,613,621.00	0.00	105,033,616.00	321,647,237.00	228,786,782.10	92,860,454.90	71.13%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	17,206,235,947.00	0.00	913,293,462.00	18,119,529,409.00	16,004,062,042.35	1,202,173,904.65	93.01%
Total	17,206,235,947.00	0.00	913,293,462.00	18,119,529,409.00	16,004,062,042.35	1,202,173,904.65	93.01%



Budget Execution by Programme and Economic Classification

Entity: 1052-Ministry of Foreign Affairs

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(27,402.95)	27,402.95
	2110000	Wages and Salary Contributions	0.00	(6,000.00)	6,000.00
	2210000	Goods and Services	0.00	(21,402.95)	21,402.95
0714000000		General Administration Planning and Support Services	5,832,731,315.00	5,195,426,597.20	637,304,717.80
	2110000	Wages and Salary Contributions	544,683,023.00	531,783,885.10	12,899,137.90
	2120000	Social Contributions	500,000.00	6,400.00	493,600.00
	2210000	Goods and Services	2,994,782,365.00	2,527,718,287.95	467,064,077.05
	2220000	Routine Maintenance	13,655,334.00	9,736,282.55	3,919,051.45
	2620000	Grants and Other Transfers to International Organizations	2,074,835,806.00	1,970,169,481.95	104,666,324.05
	2630000	Grants & Transfer To Other Govt. Units	111,000,000.00	69,294,951.60	41,705,048.40
	2640000	Other Transfers and Emergency Relief	100,000.00	0.00	100,000.00
	2710000	Social Security Benefits	37,210,000.00	37,193,114.45	16,885.55
	3110000	Acquisition of Fixed Capital Assets	55,964,787.00	49,524,193.60	6,440,593.40
0715000000			15,036,798,094.00	13,387,297,645.80	1,649,500,448.20
	2110000	Wages and Salary Contributions	6,085,637,580.00	5,581,733,524.75	503,904,055.25
	2120000	Social Contributions	329,202,968.00	282,249,098.50	46,953,869.50
	2210000	Goods and Services	4,783,622,886.00	4,136,133,690.15	647,489,195.85
	2220000	Routine Maintenance	284,606,918.00	228,097,140.35	56,509,777.65
	2640000	Other Transfers and Emergency Relief	649,045,292.00	542,384,080.30	106,661,211.70
	3110000	Acquisition of Fixed Capital Assets	2,904,682,450.00	2,616,700,111.75	287,982,338.25
0741000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
T000000			20,339,534,758.00	18,040,631,670.95	2,298,903,087.05
	2110000	Wages and Salary Contributions	6,426,305,206.00	5,917,000,981.65	509,304,224.35
	2120000	Social Contributions	326,367,783.00	278,647,704.80	47,720,078.20
	2210000	Goods and Services	7,536,816,111.00	6,400,963,110.20	1,135,853,000.80
	2220000	Routine Maintenance	282,927,252.00	219,942,536.05	62,984,715.95
	2620000	Grants and Other Transfers to International Organizations	2,074,835,806.00	1,970,169,481.95	104,666,324.05
	2630000	Grants & Transfer To Other Govt. Units	111,000,000.00	69,294,951.60	41,705,048.40
	2640000	Other Transfers and Emergency Relief	589,686,752.00	487,511,052.85	102,175,699.15
	2710000	Social Security Benefits	37,210,000.00	37,193,114.45	16,885.55
	3110000	Acquisition of Fixed Capital Assets	2,954,385,848.00	2,659,908,737.40	294,477,110.60
		Grand Total	41,209,064,167.00	36,623,328,511.00	4,585,735,656.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1052-Ministry of Foreign Affairs

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	(27,402.95)	27,402.95
	0000000000	Default - Non Programmatic	0.00	(27,402.95)	27,402.95
1052000100		Headquarters Administrative Services	3,205,068,815.00	2,814,646,344.50	390,422,470.50
	0714000000	General Administration Planning and Support Services	3,205,068,815.00	2,814,646,344.50	390,422,470.50
1052000200		Foreign Service Institute	98,327,700.00	76,540,904.50	21,786,795.50
	0714000000	General Administration Planning and Support Services	98,327,700.00	76,540,904.50	21,786,795.50
1052000300		Financial Management and Procurement Services	115,850,942.00	83,865,379.85	31,985,562.15
	0714000000	General Administration Planning and Support Services	115,850,942.00	83,865,379.85	31,985,562.15
1052000400			0.00	0.00	0.00
	0714000000	General Administration Planning and Support Services	0.00	0.00	0.00
1052000700		New York	440,598,444.00	427,279,383.55	13,319,060.45
	0715000000		440,598,444.00	427,279,383.55	13,319,060.45
1052000800		Washington	450,439,534.00	494,779,562.35	(44,340,028.35)
	0715000000		450,439,534.00	494,779,562.35	(44,340,028.35)
1052000900		London	432,687,911.00	425,316,942.85	7,370,968.15
	0715000000		432,687,911.00	425,316,942.85	7,370,968.15
1052001000		Moscow	201,877,679.00	186,021,570.10	15,856,108.90
	0715000000		201,877,679.00	186,021,570.10	15,856,108.90
1052001100		Addis Ababa	227,989,576.00	220,466,184.90	7,523,391.10
	0715000000		227,989,576.00	220,466,184.90	7,523,391.10
1052001200		Berlin	281,253,025.00	275,125,913.75	6,127,111.25
	0715000000		281,253,025.00	275,125,913.75	6,127,111.25
1052001300		Kinshasa	156,045,126.00	149,276,845.00	6,768,281.00
	0715000000		156,045,126.00	149,276,845.00	6,768,281.00
1052001400		Lusaka	156,464,222.00	155,199,472.10	1,264,749.90
	0715000000		156,464,222.00	155,199,472.10	1,264,749.90
1052001500		Paris	310,078,779.00	297,893,437.40	12,185,341.60
	0715000000		310,078,779.00	297,893,437.40	12,185,341.60
1052001600		New Delhi	274,642,848.00	255,135,864.65	19,506,983.35
	0715000000		274,642,848.00	255,135,864.65	19,506,983.35
1052001700		Stockholm	244,219,565.00	216,497,483.55	27,722,081.45
	0715000000		244,219,565.00	216,497,483.55	27,722,081.45
1052001800		Abuja	230,879,212.00	117,209,469.60	113,669,742.40
	0715000000		230,879,212.00	117,209,469.60	113,669,742.40
1052001900		Cairo	196,357,259.00	175,173,780.55	21,183,478.45
	0715000000		196,357,259.00	175,173,780.55	21,183,478.45
1052002000		Riyadh	192,945,883.00	166,344,417.40	26,601,465.60
	0715000000		192,945,883.00	166,344,417.40	26,601,465.60
1052002100		Brussels	283,668,226.00	251,296,824.85	32,371,401.15
	0715000000		283,668,226.00	251,296,824.85	32,371,401.15
1052002200		Ottawa	284,366,158.00	253,781,808.55	30,584,349.45
	0715000000		284,366,158.00	253,781,808.55	30,584,349.45
1052002300		Tokyo	279,480,734.00	245,988,763.60	33,491,970.40
	0715000000		279,480,734.00	245,988,763.60	33,491,970.40
1052002400		Beijing	226,617,058.00	187,148,199.00	39,468,859.00
	0715000000		226,617,058.00	187,148,199.00	39,468,859.00
1052002500		Rome	225,856,882.00	199,558,761.90	26,298,120.10
	0715000000		225,856,882.00	199,558,761.90	26,298,120.10
1052002600		Kampala	190,131,125.00	176,457,479.95	13,673,645.05
	0715000000		190,131,125.00	176,457,479.95	13,673,645.05
1052002700		UNON	132,144,989.00	81,225,360.95	50,919,628.05
	0715000000		55,128,937.00	30,942,495.40	24,186,441.60
	0714000000	General Administration Planning and Support Services	77,016,052.00	50,282,865.55	26,733,186.45
1052002900		Harare	124,904,286.00	116,992,773.80	7,911,512.20
	0715000000		124,904,286.00	116,992,773.80	7,911,512.20
1052003000		Khartoum	155,045,377.00	154,821,458.95	223,918.05
	0715000000		155,045,377.00	154,821,458.95	223,918.05
1052003100		Abu Dhabi	231,163,150.00	229,318,568.30	1,844,581.70
	0715000000		231,163,150.00	229,318,568.30	1,844,581.70
1052003200		Dar Es Salaam	232,064,636.00	184,989,209.30	47,075,426.70

	0715000000		232,064,636.00	184,989,209.30	47,075,426.70
1052003300		Islamabad	182,309,992.00	175,901,899.00	6,408,093.00
	0715000000		182,309,992.00	175,901,899.00	6,408,093.00
1052003400		The Hague	214,574,674.00	201,307,851.85	13,266,822.15
	0715000000		214,574,674.00	201,307,851.85	13,266,822.15
1052003500		Geneva	504,060,988.00	492,426,430.50	11,634,557.50
	0715000000		504,060,988.00	492,426,430.50	11,634,557.50
1052003600		Mission To Somalia	351,197,543.00	311,282,438.90	39,915,104.10
	0715000000		351,197,543.00	311,282,438.90	39,915,104.10
1052003700		Los Angeles	184,472,060.00	180,146,577.85	4,325,482.15
	0715000000		184,472,060.00	180,146,577.85	4,325,482.15
1052003800		Bujumbura	137,366,342.00	117,364,415.30	20,001,926.70
	0715000000		137,366,342.00	117,364,415.30	20,001,926.70
1052003900		Tel Aviv	238,252,964.00	159,268,088.65	78,984,875.35
	0715000000		238,252,964.00	159,268,088.65	78,984,875.35
1052004000		Pretoria	204,899,780.00	180,770,010.10	24,129,769.90
	0715000000		204,899,780.00	180,770,010.10	24,129,769.90
1052004100		Vienna	276,096,364.00	255,135,186.70	20,961,177.30
	0715000000		276,096,364.00	255,135,186.70	20,961,177.30
1052004200		Kuala Lumpur	152,679,453.00	68,622,812.90	84,056,640.10
	0715000000		152,679,453.00	68,622,812.90	84,056,640.10
1052004300		Kuwait	144,091,433.00	107,021,408.25	37,070,024.75
	0715000000		144,091,433.00	107,021,408.25	37,070,024.75
1052004400		Dublin	172,062,316.00	135,375,333.75	36,686,982.25
	0715000000		172,062,316.00	135,375,333.75	36,686,982.25
1052004500		Madrid	199,137,810.00	172,344,873.50	26,792,936.50
	0715000000		199,137,810.00	172,344,873.50	26,792,936.50
1052004600		Seoul	260,062,492.00	230,737,655.65	29,324,836.35
	0715000000		260,062,492.00	230,737,655.65	29,324,836.35
1052004700		Kigali	146,301,052.00	129,361,635.35	16,939,416.65
	0715000000		146,301,052.00	129,361,635.35	16,939,416.65
1052004800		Canberra	226,128,024.00	174,676,997.85	51,451,026.15
	0715000000		226,128,024.00	174,676,997.85	51,451,026.15
1052004900		Tehran	171,250,007.00	153,913,593.15	17,336,413.85
	0715000000		171,250,007.00	153,913,593.15	17,336,413.85
1052005000		Windhoek	204,184,624.00	227,430,204.90	(23,245,580.90)
	0715000000		204,184,624.00	227,430,204.90	(23,245,580.90)
1052005100		Brazilia	218,945,554.00	212,004,892.80	6,940,661.20
	0715000000		218,945,554.00	212,004,892.80	6,940,661.20
1052005200		Bangkok	184,378,581.00	144,423,237.65	39,955,343.35
	0715000000		184,378,581.00	144,423,237.65	39,955,343.35
1052005300		Gaborone	120,366,772.00	100,556,572.15	19,810,199.85
	0715000000		120,366,772.00	100,556,572.15	19,810,199.85
1052005500		Juba	214,914,580.00	134,616,204.10	80,298,375.90
	0715000000		214,914,580.00	134,616,204.10	80,298,375.90
1052005600		Doha	204,382,286.00	187,790,962.00	16,591,324.00
	0715000000		204,382,286.00	187,790,962.00	16,591,324.00
1052005700		Muscat	144,001,036.00	142,171,135.60	1,829,900.40
	0715000000		144,001,036.00	142,171,135.60	1,829,900.40
1052005800		Ankara	238,336,023.00	196,856,103.60	41,479,919.40
	0715000000		238,336,023.00	196,856,103.60	41,479,919.40
1052005900		United Nations Organizations	209,647,765.00	188,039,719.00	21,608,046.00
	0714000000	General Administration Planning and Support Services	209,647,765.00	188,039,719.00	21,608,046.00
1052006000		The Commonwealth	62,429,175.00	28,654,584.00	33,774,591.00
	0714000000	General Administration Planning and Support Services	62,429,175.00	28,654,584.00	33,774,591.00
1052006100		African Union	1,720,306,214.00	1,692,468,772.95	27,837,441.05
	0714000000	General Administration Planning and Support Services	1,720,306,214.00	1,692,468,772.95	27,837,441.05
1052006200		Grants to International Organizations	82,452,652.00	61,006,406.00	21,446,246.00
	0714000000	General Administration Planning and Support Services	82,452,652.00	61,006,406.00	21,446,246.00
1052006400		Dubai Consulate	224,676,347.00	203,029,138.30	21,647,208.70
	0715000000		224,676,347.00	203,029,138.30	21,647,208.70
1052006500		Hargeissa Liaison Office	53,297,668.00	40,782,553.95	12,515,114.05
	0715000000		53,297,668.00	40,782,553.95	12,515,114.05
1052006600		Kismayu Liaison Office	61,043,761.00	51,193,310.90	9,850,450.10
	0715000000		61,043,761.00	51,193,310.90	9,850,450.10
1052006900		Rabat	110,203,783.00	89,376,895.60	20,826,887.40
	0715000000		110,203,783.00	89,376,895.60	20,826,887.40
1052007000		Algiers	161,440,843.00	124,212,458.75	37,228,384.25
	0715000000		161,440,843.00	124,212,458.75	37,228,384.25
1052008000		Luanda	213,999,136.00	135,260,878.90	78,738,257.10
	0715000000		213,999,136.00	135,260,878.90	78,738,257.10
1052009000		UN Habitat	119,422,106.00	71,521,624.15	47,900,481.85

	0715000000		119,422,106.00	71,521,624.15	47,900,481.85
1052009100		Havana	84,356,068.00	60,921,161.10	23,434,906.90
	0715000000		84,356,068.00	60,921,161.10	23,434,906.90
1052009200		Economic and Commercial Diplomacy Directorate	140,632,000.00	120,626,669.25	20,005,330.75
	0741000000		0.00	0.00	0.00
	0714000000	General Administration Planning and Support Services	140,632,000.00	120,626,669.25	20,005,330.75
1052100200		Construction and Various Renovations in Pretoria	424,500,000.00	413,641,497.25	10,858,502.75
	0715000000		424,500,000.00	413,641,497.25	10,858,502.75
1052100300		Construction of an office block and other works in Mogadishu	82,000,000.00	79,487,810.10	2,512,189.90
	0715000000		82,000,000.00	79,487,810.10	2,512,189.90
1052100400		Renovation of government owned properties in Washington DC	10,000,000.00	9,730,920.55	269,079.45
	0715000000		10,000,000.00	9,730,920.55	269,079.45
1052100500		Upgrading and renovations of ambassador's residence in London	30,000,000.00	0.00	30,000,000.00
	0715000000		30,000,000.00	0.00	30,000,000.00
1052100600		Renovation of government owned property in Stockholm Sweden	5,000,000.00	3,736,124.00	1,263,876.00
	0715000000		5,000,000.00	3,736,124.00	1,263,876.00
1052100700		Chancery Renovation	10,000,000.00	8,180,915.00	1,819,085.00
	0715000000		10,000,000.00	8,180,915.00	1,819,085.00
1052100800		Renovation of ambassadors residence	8,500,000.00	6,655,940.00	1,844,060.00
	0715000000		8,500,000.00	6,655,940.00	1,844,060.00
1052100900		Construction of chancery	22,500,000.00	22,408,204.25	91,795.75
	0715000000		22,500,000.00	22,408,204.25	91,795.75
1052101000		Renovation of chancery	36,500,000.00	36,189,365.50	310,634.50
	0715000000		36,500,000.00	36,189,365.50	310,634.50
1052102600		Technical fund for regional cooperation	111,000,000.00	69,294,951.60	41,705,048.40
	0714000000	General Administration Planning and Support Services	111,000,000.00	69,294,951.60	41,705,048.40
1052102700		Purchase of a Chancery in New York	2,000,000,000.00	1,846,445,654.10	153,554,345.90
	0715000000		2,000,000,000.00	1,846,445,654.10	153,554,345.90
1052102800		Refurbishment of Headquarters Building	10,000,000.00	10,000,000.00	0.00
	0714000000	General Administration Planning and Support Services	10,000,000.00	10,000,000.00	0.00
		Grand Total	20,869,529,409.00	18,582,696,840.05	2,286,832,568.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

IMPREST
OUTSTANDING

Telephone: +254-20-318888
Fax: +254-20-2240066 341935 344333
E-mail: communication@mfa.go.ke
Website: www.mfa.go.ke
When replying please quote Ref. No. and date



File copy

HARAMBEE AVENUE
P.O. BOX 30551-00100
NAIROBI, KENYA

MINISTRY OF FOREIGN AFFAIRS

Ref. No. MFA/FIN/2/128.Vol.1 (9)

10th July, 2017

Director General
Accounting Services
The National Treasury
NAIROBI

25

RE: IMPREST RETURNS AS AT 30TH JUNE, 2017

Forwarded herewith please find the above Imprest returns from this Ministry.

M. Ndonye
PHOEBE M. NDONYE
FOR: PRINCIPAL SECRETARY

Encls.

MINISTRY OF FOREIGN AFFAIRS
SUMMARY OF OUTSTANDING IMPRESTS AS 30TH JUNE, 2017

1	HQS - TEMPORARY IMPREST HOLDERS		130,290.00
2	STANDING IMPREST		-
	OTHER MINISTRIES		-
Total			130,290.00

MINISTRY OF FOREIGN AFFAIRS

IMPREST RETURN AS AT 30TH JULY, 2017

A. TEMPORARY IMPREST - HEADQUARTERS

/NO.	NAME	DESIGNATION	PERSONAL NO.	LEDGER FOLIO	DIVISION / STATION	DUE DATE	AMOUNT	KSHS	REMARKS
1	FATMA ABDULLATIF ABDALLAH	SECOND SECRETARY "L"	2007050111	A-025	HQTS	15/3/21		130,290.00	NOT DUE
Sub-Total								130,290.00	

STANDING IMPREST - HEADQUARTERS									
/NO.	NAME	DESIGNATION	PERSONAL NO.	LEDGER FOLIO	DIVISION / SECTION	DUE DATE	AMOUNT	KSHS	REMARKS
Sub-Total									

TEMPORARY IMPREST - OTHER MINISTRIES									
/NO.	NAME	DESIGNATION	PERSONAL NO.	LEDGER FOLIO	MINISTRY / DEPARTMENT	DUE DATE	AMOUNT	KSHS	REMARKS
Sub-Total									

GRAND TOTAL	130,290.00
--------------------	-------------------

EXCHANGE LOSSES

MISSION'S GAINS AND LOSSES - RECURRENT
FOR THE YEAR 2016-2017

	MISSION'S NAME	REMITTANCES		TRANSFERS FROM FOREIGN CURRENCIES TO LOCAL CURRENCIES		TOTALS		
		GAIN	LOSSES	GAIN	LOSSES	GAIN	LOSSES	NET
1	SEOUL		5,438,572.12		4,804,142.64		10,242,714.76	10,242,714.76
2	TOKYO		4,178,047.02				4,178,047.02	4,178,047.02
3	KINSHASA		3,964,888.14				3,964,888.14	3,964,888.14
4	ADDIS ABABA		5,906,657.45				5,906,657.45	5,906,657.45
5	RIYADH		5,033,313.91				5,033,313.91	5,033,313.91
6	JUBA		5,208,232.04				5,208,232.04	5,208,232.04
7	NEW YORK		9,079,289.46				9,079,289.46	9,079,289.46
8	STOCKHOLM		1,939,597.66				1,939,597.66	1,939,597.66
9	MOSCOW		4,095,535.31		1,082,919.45		5,178,454.76	5,178,454.76
10	KUWAIT		4,911,233.71				4,911,233.71	4,911,233.71
11	CANBERRA		8,600,224.05				8,600,224.05	8,600,224.05
12	BANGKOK		4,633,456.12		3,888,780.94	3,888,780.94	4,633,456.12	744,675.18
13	LUANDA		3,952,160.48		272,000.00		4,224,160.48	4,224,160.48
14	BERLIN		5,466,198.11				5,466,198.11	5,466,198.11
15	DOHA		5,005,998.69		502,027.50		5,508,026.19	5,508,026.19
16	ROME		5,360,531.94				5,360,531.94	5,360,531.94
17	CAIRO		2,814,835.73		225,810.74	225,810.74	2,814,835.73	2,589,024.99
18	OTTAWA		6,349,454.98				6,349,454.98	6,349,454.98
19	PARIS		7,981,335.80				7,981,335.80	7,981,335.80
20	PRETORIA		11,195,874.53		678,505.88		11,874,380.41	11,874,380.41
21	DUBLIN		2,109,091.71				2,109,091.71	2,109,091.71
22	THE HAGUE		5,285,033.76				5,285,033.76	5,285,033.76
23	KUALA LUMPUR		4,514,072.48		1,377,995.00	1,377,995.00	4,514,072.48	3,136,077.48
24	HARARE		2,445,906.90				2,445,906.90	2,445,906.90
25	GABORONE		2,733,244.73		3,634,810.33		6,368,055.06	6,368,055.06
26	TEL AVIV		5,030,566.20		3,733,661.65		8,764,227.85	8,764,227.85
27	BRASILIA		5,494,332.71		3,940,791.37		9,435,124.08	9,435,124.08
28	GENEVA		9,636,892.53				9,636,892.53	9,636,892.53
29	NEW DELHI		5,824,905.77				5,824,905.77	5,824,905.77
30	LUSAKA		4,331,574.46		12,355,101.70	12,355,101.70	4,331,574.46	8,023,527.24
31	KAMPALA		3,638,272.19		273,628.10	273,628.10	3,638,272.19	3,364,644.09
32	ANKARA		5,854,872.91		2,232,331.60		8,087,204.51	8,087,204.51
33	ISLAMABAD		4,334,239.71		1,306,215.19		5,640,454.90	5,640,454.90

34	ABU DHABI			4,862,678.76					4,862,678.76	-	4,862,678.76
35	MUSCAT			5,455,786.41			604,072.05		6,059,858.46	-	6,059,858.46
36	DUBAI			3,801,563.20					3,801,563.20	-	3,801,563.20
37	DAR ES SALAAM			3,856,487.58					3,856,487.58	-	3,856,487.58
38	BUJUMBURA			3,379,757.48		83,427.80			3,379,757.48	-	3,296,329.68
39	KHARTOUM			2,501,174.15					2,501,174.15	-	2,501,174.15
40	WINDHOEK			2,372,333.32					2,372,333.32	-	2,372,333.32
41	MOGADISHU			5,344,046.50					5,344,046.50	-	5,344,046.50
42	LONDON			5,457,476.23					5,457,476.23	-	5,457,476.23
43	BRUSSELS			5,578,599.85					5,578,599.85	-	5,578,599.85
44	ABUJA			4,647,941.19		3,887,876.01	479,974.40		5,127,915.59	-	1,240,039.58
45	WASHINGTON			9,934,985.37					9,934,985.37	-	9,934,985.37
46	BEIJING			5,787,149.82		822,021.61			5,787,149.82	-	4,965,128.21
47	LOS ANGELES			3,696,425.13					3,696,425.13	-	3,696,425.13
48	VIENNA			5,352,808.81					5,352,808.81	-	5,352,808.81
49	MADRID			3,645,823.70					3,645,823.70	-	3,645,823.70
50	KIGALI			3,953,865.54					3,953,865.54	-	3,953,865.54
51	TEHRAN			3,629,647.00		232,830.30			3,629,647.00	-	3,396,816.70
52	ALGIERS			660,319.85		90,545.61	634,973.31		1,295,293.16	-	1,204,747.55
53	HAVANA			1,401,459.36		-	737,974.06		2,139,433.42	-	2,139,433.42
	TOTAL								23,238,017.81	-	259,075,154.18

**BANK AND CASH
BALANCES**

REPUBLIC OF KENYA

F.O. 51

Date 03.07.17

R1052 DEVELOPMENT

Report of the Board of Survey on the Cash and Bank Balances of Ministry of Foreign Affairs

The Board consisting of - (Names and official titles)

- 1. CALEB O ONGOMA CHAIRPERSON
- 2. BERNARD YEGON MEMBER
- 3. JAMES NDERITU MEMBER

assembled at the office of CASHIER on 03.07.2017

Notes	KES	-
Silver	KES	-
Copper	KES	-
Cheques	(as per details on reverse)..	KES	-
Total		KES	NIL

It was observed that Cheque amounting to Kes..... Ctshad been on hand for more than 14 days prior to the date of Survey.

The cash consist of Kenya Shillings and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30.06.17

Cash on hand		KES	NIL
Bank Balance		KES	3,668,211.55
Total		KES	3,668,211.55

The Bank Certificate of Balance showed a sum of Kenya Shillings 58,975,924.55 standing to the credit of the account on 30.06.2017.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

.....
 Chairperson

.....
 Members of the Board

Date 03.07.2017..... Members of the Board

REPUBLIC OF KENYA

F.O. 51

Date 03.07.17

RO4 RECURRENT

Report of the Board of Survey on the Cash and Bank Balances of
Foreign Affairs

Ministry of

The Board consisting of - (Names and official titles)

- | | | |
|----|----------------|-------------|
| 1. | CALEB O ONGOMA | CHAIRPERSON |
| 2. | BERNARD YEGON | MEMBER |
| 3. | JAMES NDERITU | MEMBER |

assembled at the office of CASHIER
on 03.07.2017

Notes	KES	4,627,000.00
Silver	KES	917.50
Copper	KES	0.15
Cheques	(as per details on reverse)..	KES	-
Total		KES	4,627,917.65

It was observed that Cheque amounting to Kes..... Ctshad been on hand for more than 14 days prior to the date of Survey.

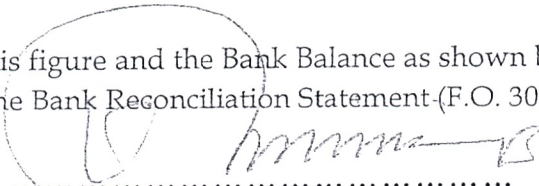
The cash consist of Kenya Shillings and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30.06.17

Cash on hand		KES	4,627,917.65
Bank Balance		KES	3,934,836.40
Total		KES	8,562,754.05

The Bank Certificate of Balance showed a sum of Kenya Shillings
719,341,230.45
standing to the credit of the account on 30.06.2017.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

.....

 Chairperson

.....


Date 03.07.2017..... Members of the Board

REPUBLIC OF KENYA

F.O. 51

Date 03.07.17

R1052 DEPOSIT

Report of the Board of Survey on the Cash and Bank Balances of
Foreign Affairs

Ministry of

The Board consisting of - (Names and official titles)

- | | | |
|----|----------------|-------------|
| 1. | CALEB O ONGOMA | CHAIRPERSON |
| 2. | BERNARD YEGON | MEMBER |
| 3. | JAMES NDERITU | MEMBER |

assembled at the office of CASHIER
on 03.07.2017

Notes	KES	-
Silver	KES	-
Copper	KES	-
Cheques	(as per details on reverse)..	KES	-
Total		KES	NIL

It was observed that Cheque amounting to Kes..... Ctshad been on hand for more than 14 days prior to the date of Survey.

The cash consist of Kenya Shillings and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30.06.17

Cash on hand		KES	NIL
Bank Balance		KES	58,630,911.69
Total		KES	58,630,911.69

The Bank Certificate of Balance showed a sum of Kenya Shillings
119,587,148.44
standing to the credit of the account on 30.06.2017.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

.....
Chairperson

.....
Date 03.07.2017..... Members of the Board

PAYABLES AND
RECEIVABLES

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2017

Employer (vote): 10401 Foreign Affairs and International Trade

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1.	1981096791 Mr James Chege Kariuki	2944689	7,046.20		
2.	1981118488 Miss Beatrice Wangithi Muriuki	03213672	3,382.00	3,376.00	
3.	1986062844 Mrs Margaret Muthoni Kyaloh	7678634	2,500.00		
4.	1988043236 Mr Washington E A Oloo	1478753	23,084.00	23,078.00	
5.	1989110442 Mr Barasa Kituyi Maratani	7597402	6,125.00		
6.	1990059463 Mr Silvester Wandera Ombito	1876332	3,550.70	17,753.10	
7.	1991063897 Mrs Winnie Miriam Mbala Mwanjala	8468727	20,000.00		
8.	1996037891 Mr Charles Bwivuya Chahilu	14721114	4,110.00	4,114.00	
9.	2003011123 Ms Emily Wandia Ndwiga	22526901	15,000.00		
10.	2006039895 Mr Livingstone Isawwa Mulindi	22819152	3,248.40		
11.	2008006327 Mr John Gichuki Wang'ombe	24624409	5,329.00		
12.	2008006335 Mr Abrose Mathias N. Wambugu	22727772	3,550.00	3,558.00	
13.	2008006385 Mr Gilbert Okwatch Munavi	20790842	4,148.40		
14.	2008006432 Miss Jane Merab Anyona	22510882	2,048.20	0.20	
15.	2008006505 Mr Fred Kiilu Mwangangi	14469117	1,272.50	1,272.50	
15	Vote Totals: 10401 Foreign Affairs and International Trade		104,394.40	53,151.80	

CONTRIBUTION TO
INTERNATIONAL
ORGANISATIONS

MINISTRY OF FOREIGN AFFAIRS
 RECURRENT EXPENDITURE FOR THE FINANCIAL YEAR 2016/2017
 KENYA'S CONTRIBUTION TO INTERNATIONAL ORGANISATIONS

ORGANISATION	KShs.
1 Indian Ocean Rim	3,865,292.00
2 IGAD	334,068,383.00
3 ICGLR	130,810,027.70
4 Commonwealth Foundation	2,992,500.00
5 commonwealth Secretariat	25,662,084.00
6 UN Regular Budget	45,855,717.00
7 UN Emergency Fund	13,416,638.00
8 African Union	1,143,255,393.00
9 Group of Fifteen	1,030,200.00
TOTAL	1,700,956,234.70

EXCHEQUER ISSUES

**MINISTRY OF FOREIGN AFFAIRS
DEVELOPMENT EXCHEQUER**

		D1052	2016/2017	
	DATE	REF	EXCHEQUER ISSUE IN KSHS	CUMMULATIVE IN KSHS
1	02.09.2016	DE011/16/17	2,000,000.00	2,000,000.00
2	26.09.2016	DE045/16/17	13,500,000.00	15,500,000.00
3	10.11.2016	DE145/16/17	54,000,000.00	69,500,000.00
4	14-12-2016	DE215/16/17	70,000,000.00	139,500,000.00
5	19-12-2016	DE223/16/17	1,745,000,000.00	1,884,500,000.00
6	30-12-2016	DE241/16/17	32,300,000.00	1,916,800,000.00
7	10-01-2017	DE254/16/17	198,300,000.00	2,115,100,000.00
8	17-01-2017	DE279/16/17	91,600,000.00	2,206,700,000.00
9	13-02-2017	DE326/16/17	4,100,000.00	2,210,800,000.00
10	17-03-2017	DE380/16/17	22,000,000.00	2,232,800,000.00
11	11-04-2017	DE448/16/17	84,400,000.00	2,317,200,000.00
12	04-05-2017	DE481/16/17	312,000,000.00	2,629,200,000.00
13	30-06-2017	DE481/16/17	120,800,000.00	2,750,000,000.00
GRAND TOTAL EXCHEQUER			2,750,000,000.00	

**MINISTRY OF FOREIGN AFFAIRS
RECURRENT EXCHEQUER**

		R1052	2016/2017	
	DATE	REF	EXCHEQUER ISSUE IN KSHS	CUMMULATIVE IN KSHS
1	29.07.2016	RE:06/16/17	89,000,000.00	89,000,000.00
2	29.07.2016	RE:21/16/17	2,840,500,000.00	2,929,500,000.00
3	08.08.2016	RE:74/16/17	26,000,000.00	2,955,500,000.00
4	12.08.2016	RE:87/16/17	55,000,000.00	3,010,500,000.00
5	22.08.2016	RE:118/16/17	32,000,000.00	3,042,500,000.00
6	30-08-2016	RE:176/16/17	4,191,000,000.00	7,233,500,000.00
7	02-09-2016	RE:201/16/17	189,000,000.00	7,422,500,000.00
8	20-09-2016	RE:268/16/17	18,000,000.00	7,440,500,000.00
9	27-09-2016	RE:303/16/17	155,000,000.00	7,595,500,000.00
10	11-10-2016	RE:389/16/17	27,000,000.00	7,622,500,000.00
11	19-10-2016	RE:423/16/17	59,400,000.00	7,681,900,000.00
12	25-10-2016	RE:445/16/17	43,500,000.00	7,725,400,000.00
13	04-11-2016	RE:515/16/17	40,000,000.00	7,765,400,000.00
14	04-11-2016	RE:525/16/17	77,300,000.00	7,842,700,000.00
15	10-11-2016	RE:542/16/17	23,300,000.00	7,866,000,000.00
16	18-11-2016	RE:573/16/17	29,000,000.00	7,895,000,000.00
17	24-11-2016	RE:602/16/17	77,100,000.00	7,972,100,000.00
18	02-12-2016	RE:663/16/17	33,600,000.00	8,005,700,000.00
19	06-12-2016	RE:679/16/17	39,800,000.00	8,045,500,000.00
20	14-12-2016	RE:712/16/17	51,000,000.00	8,096,500,000.00
21	26-12-2016	RE:781/16/17	77,000,000.00	8,173,500,000.00
22	30-12-2016	RE:804/16/17	162,000,000.00	8,335,500,000.00
23	09-01-2017	RE:828/16/17	2,873,000,000.00	11,208,500,000.00
24	09-01-2017	RE:834/16/17	139,000,000.00	11,347,500,000.00
25	17-01-2017	RE:862/16/17	62,200,000.00	11,409,700,000.00
25	26-01-2017	RE:898/16/17	80,000,000.00	11,489,700,000.00
26	08-02-2017	RE:962/16/17	92,000,000.00	11,581,700,000.00
27	24-02-2017	RE:1030/16/17	80,000,000.00	11,661,700,000.00
28	09-03-2017	RE:1103/16/17	78,000,000.00	11,739,700,000.00
29	27-03-2017	RE:1174/16/17	82,000,000.00	11,821,700,000.00
30	10-04-2017	RE:2267/16/17	78,000,000.00	11,899,700,000.00
31	20-04-2017	RE:2311/16/17	117,200,000.00	12,016,900,000.00
32	25-04-2017	RE:2335/16/17	2,951,700,000.00	14,968,600,000.00
33	27-04-2017	RE:2354/16/17	77,300,000.00	15,045,900,000.00
34	05-05-2017	RE:2422/16/17	170,000,000.00	15,215,900,000.00
35	09-05-2017	RE:2448/16/17	92,000,000.00	15,307,900,000.00
36	12-05-2017	RE:2482/16/17	135,600,000.00	15,443,500,000.00
37	18-05-2017	RE:2498/16/17	41,800,000.00	15,485,300,000.00
38	26-05-2017	RE:2540/16/17	88,100,000.00	15,573,400,000.00
39	08-06-2017	RE:2623/16/17	86,500,000.00	15,659,900,000.00
40	15-06-2017	RE:2672/16/17	35,000,000.00	15,694,900,000.00
41	23-06-2017	RE:2714/16/17	79,000,000.00	15,773,900,000.00
42	23-06-2017	RE:2739/16/17	74,000,000.00	15,847,900,000.00
43	30-06-2017	RE:2832/16/17	52,000,000.00	15,899,900,000.00
44	30-06-2017	RE:2801/16/17	388,500,000.00	16,288,400,000.00
45	30-06-2017	RE:2857/16/17	192,700,000.00	16,481,100,000.00
GRAND TOTAL EXCHEQUER			16,481,100,000.00	

4
4

DEVELOPMENT FUNDS

The following Missions incurred development expenditure in the Financial year 2016/17 using cash balances brought forward from financial year 2015/2016 and therefore the expenditure was charged to K.H.C Pretoria.

S/N	MISSION	AMOUNT	KSHS
1	DAR ES SALAAM		2,544,632.25
2	THE HAQUE		1,965,250.30
3	ISLAMABAD		12,276,619.75
4	ROME		8,159,903.40
5	ADDIS ABABA		3,961,297.10
	TOTAL		28,907,702.80

An amount of Kshs 102,000,000.00 being Kenya Government Assistance to Malawi Floods disaster was also charged to K.H.C Pretoria development account due to insufficient funds in Technical Fund.

R/D CHEQUES			
1	SAWELA LODGE	304,500.00	REC
2	REVERSAL PA 110132	2,000,000.00	DEV
3	SAWELA LODGE	3,345,000.00	REC
4	SAWELA LODGE	422,750.00	REC
5	SAWELA LODGE	376,000.00	REC
6	SPARKLING TOUCH	355,603.45	REC
7	HUMPREY NILLY KANANA	178,622.40	REC
8	SAWELA LODGE	1,126,150.00	REC
9	LIBERTY LIFE ASSURANCE KENYA	146,013.20	REC
10	NATIONAL BANK 2012/2013	320,000.00	REC
	TOTAL	8,574,639.05	



Foreign &
Commonwealth
Office

*MB Cerere
by [unclear]
mbed. let us discuss
20/4/17*

*(3) MB Cerere
mbed. we need
to send a remind
to this. Please brief
up the [unclear] on
congestion
charge.
22/4/17*

Protocol Directorate
King Charles Street
London
SW1A 2AH

Tel: 020 7008 0991
Fax: 020 7008 0978
Email: Barry.Nicholas@fco.gov.uk
www.fco.gov.uk

From:
Head of Diplomatic Missions and International Organisations Unit (DMIU)

30 March 2017

Mrs Grace Cerere
Minister-Counsellor
Kenya High Commission
45 Portland Place
London
W1B 1AS

*① H/C
I don't know why
this letter is addressed
to me instead of
the mission. It's the
usual request for
payment of congestion
charges. advicp
lu*

Dear Mrs Cerere,

UNPAID PENALTY CHARGE NOTICES: LONDON CONGESTION CHARGE

I am writing to you in connection with unpaid Penalty Charge Notices incurred by members of your mission in respect of the London Congestion Charge.

Transport for London has informed me that, since the introduction of the London Congestion Charge in February 2003, members of your mission have incurred 20,844 Penalty Charge Notices which, as of 6 January 2017, remain unpaid. These charges now total £2,453,305.00.

I can provide you with an electronic list to enable your mission or your staff to either pay the amounts requested or query the details of the fines, if there is a valid reason for doing so. Missions are requested to ensure that payment reaches Transport for London for these outstanding fines as a matter of priority.

Outstanding fines can be paid by sending a cheque made payable to Congestion Charging London to:

Congestion Charging
PO Box 4782
Worthing
BN11 9PS

Fines may also be paid on the Internet (<https://www.cclondon.com>) or by telephone via the Call Centre (0343 222 2222). When paying outstanding fines, or querying details of a fine, please quote details of the penalty charge.

As you will be aware, Article 41(1) of the Vienna Convention on Diplomatic Relations requires members of diplomatic missions to respect the laws of the country to which they are accredited.

12/4/17

Telephone: +254-20-318888
Fax: +254-20-2240066 341935 344333
Email: communication@mfa.go.ke
Website: www.mfa.go.ke
When replying please quote Ref. No. and date



HARAMBEE AVENUE
P.O. BOX 30551-00100
NAIROBI, KENYA

MINISTRY OF FOREIGN AFFAIRS

MFA.FIN.2/26

18th August, 2017

Ref. No.

Cabinet Secretary
National Treasury
NAIROBI

Attn: Director General, Accounting Services and
Quality Assurance

RE: IMPLEMENTATION OF PUBLIC ACCOUNTS COMMITTEE (PAC)
RECOMMENDATIONS ON AUDITOR GENERAL'S REPORT FOR THE
FINANCIAL YEAR 2013/2014

Reference is made to your letter Ref. No. AG/18/01/Vol.14(50) dated 15th June, 2017 on the above subject.

Enclosed herewith, please find the detailed report on the actions that the Ministry has taken to implement the PAC recommendations contained in the above mentioned report.

Submitted for your further necessary action.

Amb. Monica K. Juma, DPhil, CBS
PRINCIPAL SECRETARY

Encls

REPORT OF THE PAC ON THE GOVERNMENT OF KENYA ACCOUNTS FOR THE FYs 2013/2014

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
1	2013/2014	153	Unsupported Expenditure	<p>Supporting imprest warrants and registers from a number of missions were not availed for audit verification. Further, the domestic and foreign travel and subsistence expenditure of Kshs.23,787,037.00 was expensed contrary to regulations.</p> <p>The Accounting Officer informed the Committee that Imprest warrants for travel should have been issued to support these expenditures. The Accounting Officer has therefore issued circulars to Missions instructing them to adhere to laid down financial regulations.</p> <p>The Committee observes that the imprest management at the Ministry was hitherto not as per policy and recommends enforcement of the circular.</p> <p>The Committee recommends that the money be refunded.</p> <p>The Committee further recommends that the Accounting Officer be held responsible for not ensuring that all embassies accounted for their expenditures.</p>	<p>These were refund claims made upon return from activities outside stations and were therefore effected as direct payments.</p> <p>The ministry is continuing to implement the following interventions with a view to managing the imprests:-</p> <ul style="list-style-type: none"> • Issued circulars to Missions instructing them to adhere to laid down financial regulations. • Monthly recoveries of the amounts un-surrendered by the defaulters. • The ministry has implemented the provisions of the Public Financial Management (PFM) Act 2012 requiring interest charge on imprests as a further deterrent factor. • Writing to ministries and other government agencies to deduct and remit the funds for transferred officers. <p>As a last resort, the Ministry will:</p> <ul style="list-style-type: none"> • Seek National Treasury's authority to write off the un-surrendered amounts for the deceased officers and where the administrators of their estates are not able to service the imprests. • Liaise with the Attorney General to institute legal redress against defaulters who have exited service with un-surrendered imprests.

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
2	2013/2014	154	<p>Unauthorized Expenditure:</p> <p>(i) Unauthorized Rents and Rates</p>	<p>Payment for rentals of produced assets amounting to Kshs.1,935,302,000.00 included unauthorized rents and rates expenses amounting to Kshs.180,735,105.00 from various Missions and Embassies, contrary to section F.5 of Foreign Service Regulation which require all leases exceeding three months to be authorized by the Principal Secretary. In addition, the inspection reports and certificates on the condition of the household items were not availed for audit verification.</p> <p>The Accounting Officer informed the Committee that this anomaly is regrettable and made a commitment that the affected Missions will in future refer leases exceeding three months to the Principal Secretary for Approval.</p> <p>The Committee observes that this was a blatant violation of laid down regulations and recommends disciplinary action on those who expended funds without approval of the Accounting Officer.</p> <p>The Committee recommends that the Accounting Officer be held responsible for the losses due to expenditure incurred without authorization. Administrative action be taken on Accounting Officers whose missions failed to obey the law by not reporting the leases exceeding three months. The Auditor General will report status of the query in the 2014/15 financial year audit report.</p>	<p>The leases have since been regularized by referring them to the Ministry headquarters for approval by the Principal Secretary.</p> <p>A circular was sent to all Missions advising that all leases exceeding three months must be forwarded to the Ministry headquarters for approval by the Principal Secretary before they can be signed (see copy of circular attached and marked as Annex 1.0).</p> <p>The Missions have been instructed to develop and maintain an inventory of all movable and immovable assets owned by government, and to update the same at the beginning of every financial year. Missions have been forwarding the inventory to the Ministry headquarters for record (see attached copy of circular requesting missions to submit the inventory, and sample inventory from missions marked as Annex 1.0 & Annex 2.0).</p> <p>The Missions are also required to inspect the staff houses every year and file the report. In addition, the Ministry has commenced a program of annual inspections to missions to document and advise on processes and procedures, and to inspect the condition of assets.</p>
			(ii) Unapproved Reallocation of Funds	<p>The statement of receipts and payments reflects unapproved reallocation of funds totaling to Kshs.5,110,465.00 to various expenditure accounts. No parliamentary approval was availed to support the</p>	<p>The payments were made from similar budget items with balances but on different budget heads.</p> <p>The expenditures have been realigned to the</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				<p>reallocation of expenditure in line with Section 10.19 (a) of the Government Financial Regulations and Procedures.</p> <p>The Accounting Officer submitted that these expenditures were unavoidable and were incurred towards the end of the financial year 2013/2014 when the exercise for supplementary estimates had been concluded. DHL had a running contract under courier services with the Ministry and budgetary allocation was inadequate to cover expenditure which necessitated payment to avoid breach of contract.</p> <p>The Committee observed that the re-allocation was a breach of regulations as stipulated in Section 43(1b) (2b) of the PFM Act, 2012.</p> <p>The Committee also observed that the Accounting Officer failed to seek authority for expenditure from the National Treasury.</p> <p>The Committee recommends disciplinary action on the Accounting Officer concerned.</p>	<p>relevant budget items through accounting adjustments.</p> <p>The ministry has since ensured that budget realignments are effected through formal reallocations with National Treasury's authority, which are thereafter regularized through supplementary estimates.</p>
3	2013/2014	155	<p>Property, Plant and Equipment:</p> <p>(i) Assets Registers not availed for Audit</p>	<p>Assets register for thirteen (13) missions/embassies which includes Tokyo, Beijing, Islamabad, Abuja, London, Hague, Washington, New York, and Ottawa were not availed for audit verification. Consequently, the assets portfolio of the thirteen (13) missions/embassies as at 30 June 2014 could not be confirmed.</p> <p>The Committee observed that the Accounting Officers did not keep proper asset registers contrary to the law as stipulated in the PFM Act 2012 and thus the Completeness and accuracy of the assets could not be</p>	<p>The missions have been instructed to ensure compliance by compiling Assets Registers in accordance with the format they already had - they have, again, been provided with a soft copy Assets Registers template.</p> <p>They have been instructed to annually develop and maintain Assets Registers.</p> <p>The missions have since been maintaining the registers accordingly and have been submitting the same to headquarters in soft and hard copy</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				<p>ascertained.</p> <p>The Committee recommends the Accounting Officer to ensure that the register be put in place with immediate effect.</p> <p>The auditors to verify and report in the subsequent financial year's report.</p>	(see Annex 1.0).
			<p>(ii) Capital Projects:</p> <p>a) Purchase of Tokyo Embassy Chancery and Ambassador's Residence</p>	<p>(i) The Ministry purchased Tokyo Embassy Chancery and Ambassador's residence in 2009/2010 at the cost of Kshs.1,430,733,890.00 compared to the Commissioner of Lands' valuation of Kshs.1,245,231,000.00 and the ministry's independent valuer's valuation of Kshs.1,196,883,849.00 leading to unexplained variance of Kshs.185,502,890 and Kshs.233,850,041 respectively.</p> <p>In addition, out of the Kshs.1,430,733,890.00, the Embassy withdrew cash totaling Kshs.1,342,018,446.00 from the bank to pay for the property. However, the supporting payment voucher, cheque counter foils, electronic fund transfer details and bank statement of Kshs.1,430,733,890.00 paid for Chancery and Ambassador's residence were not availed for audit verification. No explanation has been provided for paying Kshs.1,342,018,446.00 in cash.</p> <p>The Accounting Officer could not explain the differences in valuations and purchase price. He however explained that the payment mode was standard practice and availed the payment voucher.</p> <p>The Committee notes that the process lacked transparency as payment was not guided by</p>	<p>The matter of the purchase of embassy property in Tokyo was prosecuted and finalized. Judgment was entered and the officers cleared of any wrong doing (see attached copy of judgment marked as Annex 3.0).</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				<p>valuations.</p> <p>The Committee observed that the matter was a subject of special audit and that it had been referred to EACC for further investigation through the Special Audit. There was need to follow up on recommendations given by the Defence and Foreign Relations Committee on the matter.</p> <p>The Committee recommends that the EACC concludes the investigations within the shortest time possible and disciplinary action and prosecution taken on those involved.</p>	
				<p>(ii) On 13 February 2010, the Ambassador's newly acquired residence was completely burnt down. Both the Chancery and Ambassador's residence were not insured. No explanation was provided as to why the two buildings were not insured.</p> <p>The Accounting Officer submitted that insurance had not been taken due to budgetary constraints. He confirmed that the chancery was now insured.</p> <p>The Committee observes that failure to insure Government property puts Government property at risk of loss.</p> <p>The Committee recommends that the Ministry insures all chanceries in conjunction with Treasury and avails proof of this to the relevant departmental Committee of Parliament by end of financial year.</p>	<p>The Ministry has since ensured that properties in missions abroad are insured. A provision for this item is included in the annual budget (see copy of circular to Missions in Annex 1.0).</p>
			b) Renovation of Beijing Embassy Chancery Basement and Construction of	<p>The Ministry renovated Beijing Embassy Chancery basement in 2010/2011 at a cost of Kshs.1,375,137.00 and also incurred Kshs.274,050.00 in the construction of the visa receiving and issuing office that never took</p>	<p>The matter was resolved.</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
			<p>Visa Office</p>	<p>place. Documents in support of these expenditures were never availed for audit review. In addition the embassy has no title deed for the Chancery and Ambassador's residence building.</p> <p>The Accounting Officer submitted relevant supporting documents showing that the works were done as well as ownership documents and the matter was resolved</p>	
			<p>c) Construction of Islamabad Mission Chancery, Ambassador's Residence and Auxiliary Works</p>	<p>The Ministry commenced the construction of the Islamabad Mission Chancery, Ambassador's residence and auxiliary work at a cost of Kshs.446,570,100.00 in May 2008. The project was to be completed within eighteen months. To date, the project is still far from completion yet the mission had incurred a total expenditure of Kshs.559,695,378.00 including four variations of Kshs.113,125,278.00 (25%) on the project. The contractor has since abandoned the project.</p> <p>The Accounting Officer submitted that the project was delayed for the following reasons:</p> <ul style="list-style-type: none"> • Devaluation of the Pakistan rupee • Problems with diplomatic policing hampering transport of goods and labour to site • Insecurity in Islamabad • Delayed payments and approvals from Nairobi. <p>The project was terminated in 2013 and the Ministry advertised for completion works which were now ongoing.</p> <p>The Committee observed that the process had taken</p>	<p>Delays:</p> <p>It is true that completion of the project was delayed by factors beyond the ministry thus:-</p> <ul style="list-style-type: none"> • High level of insecurity in Islamabad which made entry into the diplomatic enclave extremely difficult. Workers had to be cleared and sometimes clearance took several week • Entry of workers was also very difficult and so was entry of materials. Sometimes trucks had to offload sand and any other materials at the entrance and then load again. This itself affected the project timelines as well as cost. • The Monsoon rains would sometimes cause closure of site for several weeks. • Long extended holidays such as Eid Al-Fitr, Ramadan among others caused disruptions in labour and obtaining new labour would take time. <p>The ministry, however, ensured that the Chancery was ready for occupation from May 2010.</p> <p>Variations:</p> <p>Variations were requested by the contractor,</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				<p>inordinately long to conclude leading to higher expenditure.</p> <p>Further the Committee observed that the contract was poorly executed and thus recommends the Accounting Officer take full responsibility.</p> <p>The Committee recommends expedient completion of the project and a report submitted to the relevant departmental Committee of Parliament by 31st December 2016.</p> <p>The matter should also be referred to EACC for investigation and prosecution of those who may be found culpable.</p>	<p>approved by Public Works, and adjudicated and approved by the MTC (see copies attached and marked as Annex 5.0).</p> <p>Completions works:</p> <p>The Tender for completion of outstanding works was advertised and awarded. Work commenced on 2nd March 2015.</p> <p>Works were completed, inspections were carried out and a partial completion certificate issued in February 2017 (copy attached and marked as Annex 9.0).</p> <p>The works have since been fully completed and the Mission has taken occupation of the property since February, 2017.</p> <p>A team from State Department of Public Works is expected to travel to Islamabad for the final inspection of the works.</p>
			<p>d) Purchase of Condemned Residential Houses at Pretoria</p>	<p>The Ministry purchased eight (8) residential houses in Pretoria. Out of the eight residential houses, two (2) houses were condemned immediately after they were purchased while the remaining six (6) houses are in deplorable conditions.</p> <p>Ministry has approved the demolition of the two condemned houses. No explanation has been provided for purchasing condemned houses and then almost immediately approving their demolition.</p> <p>The Accounting Officer informed the Committee that the properties were condemned by the time they were purchased. That the seven properties were purchased in 1994 and occupied by the High Commissioner,</p>	<p>The Committee resolved to undertake a fact finding visit to Japan and South Africa to ascertain the status and provide an up to date report which will inform way forward in the 2014/105 financial year report.</p> <p>The Ministry has written to the Chairman of the Public Accounts Committee requesting for the report, findings and recommendations of the Committee. The Ministry will act as per the recommendations.</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				<p>Deputy High Commissioners and staff which means they were habitable. It should be noted that condemnation of the two properties at 281 Crown Street Polaris and 318 Polaris took place in 2010, almost sixteen years after they were purchased.</p> <p>The Property at 281 Crown Street was purchased at 1.1 million Rand and that one of 318 Polaris costed Rand 495,000.</p> <p>A board of survey was carried out and the properties condemned by the Ministry of Public Works in 2013. The Ministry's disposal Committee approved disposal by demolition in May/June 2014.</p> <p>The Committee observed that there was serious variance on Auditor General's report and the Accounting Officer's response.</p> <p>The Committee resolved to undertake a fact finding visit to Japan and South Africa to ascertain the status and provide an up to date report which will inform way forward in the 2014/2015 financial year report.</p>	
4	2013/2014	156	Irregular Procurement of Air Charter Transport Services	<p>Expenses amounting to Kshs.23,766,672.00 were incurred on foreign Air Charter Transport Services which were single sourced contrary to the requirements of the Public Procurement and Disposal Act, 2005.</p> <p>The Accounting Officer admitted the single sourcing of the transport service and submitted that PPOA had approved the single source.</p> <p>The Committee observed that the Accounting Officer did not provide proof of PPOA approval and</p>	<p>The ministry ensures compliance with the provisions of the Public Procurement and Disposal Act, 2005.</p> <p>The ministry single sourced for the foreign Air Charter Transport Services in this case since the prevailing circumstances justified the single sourcing method. In particular, these procurements were made under emergency and were to facilitate security and confidential operations.</p>

No. FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
5	2013/2014 157	Cash and Cash Equivalents	<p>recommends that the same be provided immediately failure to which the matter be referred to EACC for investigation with a view to prosecution.</p> <p>(i) Long outstanding reconciliation items not cleared. Further, cash and cash equivalents balance of Kshs.844,839,000.00 includes cash in hand of Kshs.33,301,073.00 whose board of survey certificates were not availed for audit verification.</p> <p>The Accounting Officer submitted that the balances included those of missions abroad that have accumulated over the years and reconciliation was in progress.</p> <p>The Committee observed that the issues formed part of other unaccounted for matters and this reflected on the inability of the Accounting Officer to put proper records in place which latter resulted in corruption.</p> <p>The Committee observed that the process had taken inordinately long to conclude and recommends that the Accounting Officer takes full responsibility in ensuring that the figures are cleared within the shortest time possible and the status reported in the subsequent audit report.</p> <p>(ii) The cash and cash equivalents balance of Kshs.844,839,000.00 excludes unauthorized bank overdraft of Kshs.17,184,649.00 contrary to Government Financial Regulations that prohibits any public bank account to be overdrawn.</p> <p>Further, the cash and cash equivalents balance of</p>	<p>(i) Long outstanding reconciliation items: the ministry has since cleared the long outstanding balances through the "old balances committee" under the National Treasury (see copy of clearance certificate attached).</p> <p>(ii) Unauthorized bank overdraft and unsupported prior year adjustments: The matter was resolved.</p> <p>The ministry has established a standing Audit Taskforce through which audit observations are resolved timely and exhaustively.</p>



No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				<p>Kshs.844,839,000.00 excludes unsupported prior year adjustments of Kshs.60,044,000.00.</p>	
				<p>The Committee heard from auditors that the overdraft matters had been resolved as the Accounting Officer had demonstrated that they were errors of entry.</p>	
				<p>Further, the amount of Ksh.60,044,000 was due to currency losses and Treasury approval for write off was sought.</p>	
				<p>The Committee noted that had the Accounting Officer acted in time on the Auditor General's management letter, this matter would not have been an audit query. The Committee recommends that the Accounting Officer should institute measures to ensure that the Ministry always acts promptly on the Auditor General's management letters to forestall audit queries, and that the Auditor General confirms the current position in the current books of accounts.</p>	
				<p>(iii) The cash and cash equivalents balance of Kshs.844,839,000.00 includes unrecovered/unaccounted for long outstanding imprest balance of Kshs.23,923,000.00.</p>	<p>(iii) long outstanding imprest balance: These balances have since been recovered and/or accounted for leaving a balance of Kshs.330,599.25 for temporary and Kshs. 41,154.00 for standing imprests as at 10th February, 2017.</p>
				<p>The Accounting Officer submitted that the Kes 23,923,000 was being recovered.</p>	<p>The ministry is continuing to implement the following interventions with a view to managing the imprests:-</p>
				<p>The Committee observed that imprest management at the Ministry was irregular and had been turned into a soft loan scheme. The Committee recommends that disciplinary action be taken on the affected officers for failure to</p>	<ul style="list-style-type: none"> • Issued circulars to Missions instructing them to adhere to laid down financial regulations. • Monthly recoveries of the amounts un-



No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
				surrender imprest procedurally.	surrendered by the defaulters.
				The Committee further recommends that outstanding imprest be recovered immediately, and at the CBR interest rate prevailing as at the time of recovery. The Accounting Officer should be held liable for failure to put recovery measures in place.	<ul style="list-style-type: none"> The ministry has implemented the provisions of the Public Financial Management (PFM) Act requiring interest charge on imprests as a further deterrent factor. Writing to ministries and other government agencies to deduct and remit the funds for transferred officers. Seeking National Treasury's authority to write off the un-surrendered amounts for the deceased officers and where the administrators of their estates are not able to service the imprests. Liaising with the Attorney General to institute legal redress against defaulters who have exited service with un-surrendered imprests.
6	2013/2014	158	DONOR FUNDED PROJECTS BUILDING CAPACITY OF DIASPORA AFFAIRS DIRECTORATE PROJECT (IDF GRANT NO.TF098214) FOR THE FIFTEEN MONTHS PERIOD ENDED 30 SEPTEMBER 2014: Amount withdrawn	The Special account reconciliation statement for 2013/2014 reflects US\$16,743.97(Kshs.1,506,957.30) as amounts withdrawn and not claimed as at 30 September, 2014. Further, out of the US\$16,743.97 withdrawn, US\$11,674.95 relates to the year 2013/2014 while the balance of US\$5,069.02 has remained unclaimed/unaccounted for since 2011/2012. No explanation has been provided as to why the amount withdrawn of US\$16,743.97(Kshs.1,506,957.30) has not been claimed or accounted for to date. The Committee heard that this matter had been resolved.	<p>The matter was resolved.</p> <p>The ministry has established a ministerial Audit Taskforce charged with responsibility of addressing audit issues timely and comprehensively so as to prevent audit observations from escalating into the auditor General's report.</p>

No.	FY	PARA	HEADING	PAC RECOMMENDATION	MINISTRY'S ACTION
			and not claimed	<p>The Committee noted that had the Accounting Officer acted in time on the Auditor General's management letter, this matter would not have been an audit query.</p> <p>The Committee recommends that the Accounting Officer should institute measures to ensure that the Ministry always acts promptly on the Auditor General's management letters to forestall audit queries.</p>	

MINISTRY OF FOREIGN AFFAIRS

2016-2017 MISSIONS' CASH BOOK BALANCES AS AT 30TH JUNE 2017 - RECURRENT

	MISSION	LOCAL CURRENCY			FOREIGN CURRENCY			GRAND TOTAL	
		CASH	BANK	TOTAL	EXCHANGE RATE	KSHS	BANK		EXCHANGE RATE
1	070 NEW YORK	9.90	298,755.13	298,765.03	102.50	30,623,415.58	-	-	30,623,415.60
2	080 WASHINGTON	381.81	9.34	391.15	102.50	40,092.88	-	-	40,092.90
3	090 LONDON	1,221.96	229,718.47	230,940.43	129.00	29,791,315.47	-	-	29,791,315.45
4	100 MOSCOW	183,602.05	3,632,968.76	3,816,570.81	1.75	6,678,998.92	1,248,811.94	102.50	128,003,223.85
5	110 ADDIS ABABA	1,534.46	994,141.14	995,675.60	4.56	4,540,280.74	490,532.38	102.50	54,819,849.70
6	120 BERLIN	414.67	259,524.41	259,939.08	110.00	28,593,298.80	-	-	28,593,298.80
7	130 KINSHASA	90.48	-	90.48	102.50	9,274.20	105,580.64	102.50	10,831,289.79
8	140 LUSAKA	4,390.32	3,791.65	8,181.97	10.50	85,910.69	28,472.73	102.50	3,004,365.53
9	150 PARIS	1,526.93	658,684.56	660,211.49	110.00	72,623,263.90	-	-	72,623,263.90
10	160 NEW DELHI	52,630.48	19,421,584.79	19,474,215.27	1.50	29,211,322.91	106,334.59	102.50	40,110,618.40
11	170 STOCKHOLM	7,335.41	2,342,311.44	2,349,646.85	11.75	27,608,350.49	-	-	27,608,350.50
12	180 ABUJA	1,442,233.66	35,646,571.40	37,088,805.06	0.33	12,239,305.67	612,816.33	129.00	91,292,612.25
13	190 CAIRO	77,264.36	299,582.77	376,847.13	5.45	2,053,816.86	204,372.06	102.50	23,001,953.01
14	200 RIYADH	18,124.86	1,483,475.47	1,501,600.33	27.70	41,594,329.14	-	-	41,594,329.15
15	210 BRUSSELS	102.31	666,557.81	666,660.12	110.00	73,332,613.20	-	-	73,332,613.20

36	450	MADRID	13.31	182,632.69	182,646.00	110.00	20,091,060.00	-	-	-	20,091,060.00
37	460	SEOUL	1,173,716.00	59,001,569.00	60,175,285.00	8.80	5,295,425.08	319,021.97	102.50	32,699,751.93	37,995,177.00
38	470	KIGALI	880,752.00	8,368,807.00	9,249,559.00	0.12	1,109,947.08	179,512.98	102.50	18,400,080.45	19,510,027.51
39	480	CANBERRA	2,063.65	308,383.92	310,447.57	74.00	22,973,120.18	-	-	-	22,973,120.20
40	490	TEHRAN	0.00	68,906,363.50	68,906,363.50	0.32	220,500.36	168,733.48	102.50	17,295,181.70	17,515,682.09
41	500	WINDHOEK	3,156.83	12,415,828.26	12,418,985.09	7.60	94,384,286.68	-	-	-	94,384,286.68
42	510	BRASILIA	1,550.54	8,224.94	9,774.88	32.50	317,683.60	1,546.28	102.50	158,493.70	476,177.30
43	520	BANGKOK	231,633.00	9,926,251.52	10,157,884.52	2.90	29,457,865.11	86,922.05	102.50	8,909,510.13	38,367,375.25
44	530	GABORONE	7,472.33	401,820.00	409,292.33	9.80	4,011,064.83	136,899.80	102.50	14,032,229.50	18,043,294.32
45	550	JUBA	-	1,218,534.41	1,218,534.41	0.80	974,827.53	712,351.01	102.50	73,015,978.53	73,990,806.07
46	560	DOHA	11,001.51	82,939.07	93,940.58	28.50	2,677,306.53	100,091.27	102.50	10,259,355.18	12,936,661.70
47	570	MUSCAT	164.594	1,263,759	1,428,353	270.000	385,655.31	87,205.19	102.50	8,938,531.98	9,324,187.30
48	580	ANKARA	4,976.59	28,402.88	33,379.47	27.00	901,245.69	359,845.35	102.50	36,884,148.38	37,785,394.07
49	590	DUBAI	897.86	388,607.90	389,505.76	28.30	11,023,013.01	-	-	-	11,023,013.00
50	600	ALGIERS	854,244.00	365,827.69	1,220,071.69	0.95	1,159,068.11	171,666.12	102.50	17,595,777.30	18,754,845.40
51		LUANDA	22,444.20	4,420,357.32	4,442,801.52	0.60	2,665,680.91	721,973.16	102.50	74,002,248.90	76,667,929.79
52		MOGADISHU	-	502,630.09	502,630.09	102.50	51,519,584.23	-	-	-	51,519,584.25
53		HAVANA	2,603.00	37,016.00	39,619.00	102.50	4,060,947.50	221.44	110.00	24,358.40	4,085,305.92
		GRAND TOTAL					934,022,416.79			830,159,674.37	1,764,182,091.27

MINISTRY OF FOREIGN AFFAIRS

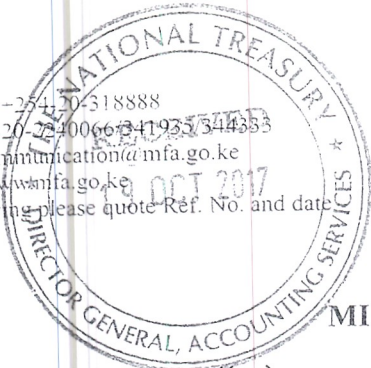
2016-2017 MISSIONS' CASH BOOK BALANCES AS AT 30TH JUNE 2017 - DEVELOPMENT

MISSION	LOCAL CURRENCY			FOREIGN CURRENCY			GRAND TOTAL	
	CASH	BANK	TOTAL	EXCHANGE RATE	KSHS	BANK		EXCHANG E RATE
1 LONDON	-	250,620.00	250,620.00	129.00	32,329,980.00	-	-	32,329,980.00
2 STOCKHOLM	-	483,351.32	483,351.32	11.75	5,679,378.01	-	-	5,679,378.01
3 ABUJA	-	6,867,571.66	6,867,571.66	0.33	2,266,298.65	18,530.26	129.00	2,390,403.54
4 TOKYO	-	4,826,093.00	4,826,093.00	91.50	3,886,614.87	-	-	3,886,614.87
5 ROME	-	27,206.09	27,206.09	110.00	2,992,669.90	-	-	2,992,669.90
6 DAR-ESS-SALAAM	-	-	-	-	-	6,851.35	102.50	702,263.38
7 MOGADISHU	-	-	-	-	-	29,774.75	102.50	3,051,911.88
8 PRETORIA	-	499,592.01	499,592.01	8.00	3,996,736.08	-	-	223,996,736.06
GRAND TOTAL					51,151,677.50			6,144,578.79
								277,296,256.29

MINISTRY OF FOREIGN AFFAIRS
2016-2017 MISSIONS' CASH BOOK BALANCES AS AT 30TH JUNE 2017 - AGENCY

	MISSION	LOCAL CURRENCY				FOREIGN CURRENCY				GRAND TOTAL	
		CASH	BANK	TOTAL	EXCHANGE RATE	KSHS	BANK	EXCHANGE RATE	KSHS	KSHS	KSHS
1	NEW YORK		234,374.69	234,374.69	102.50	24,023,405.73					24,023,405.73
2	LONDON FRO		23,447.04	23,447.04	129.00	3,024,666.16					3,024,666.17
3	LONDON DA		2,083.15	2,083.15	129.00	268,726.35					268,726.36
4	LONDON EDU		39,856.09	39,856.09	129.00	5,141,435.61					5,141,435.61
5	MOSCOW-DEP	41,119.93	200,038.69	241,158.62	1.75	422,027.59	163,289.67	102.50	16,737,191.18		17,159,218.74
6	ADDIS ABABA	40,603.16	152,467.94	193,071.10	4.56	880,404.22	1,025,188.94	102.50	105,081,866.35		105,962,270.58
7	BERLIN	237.21	239,820.23	240,057.44	110.00	26,406,318.40					26,406,318.40
8	KINSHASA-FRO	83.13	2,366.83	2,449.96	98.90	242,301.04					242,301.04
9	LUSAKA-FRO	3,758.98	17,425.32	21,184.30	10.50	2,224.35	202,817.94	102.50	20,788,838.85		20,791,063.21
10	PARIS	55.18	55,418.88	55,474.06	110.00	6,102,146.60					6,102,146.60
11	NEW DELHI-FRO	3,891.10	2,095,791.15	2,099,682.25	1.50	3,149,523.38	53,200.54	102.50	5,453,055.35		8,602,578.75
12	ABUJA-TRADE	113,715.00	646,315.00	760,030.00	0.33	250,809.90	60,978.60	129.00	7,866,239.40		8,117,049.31
13	ABUJA-FRO	130,638.99	17,785.00	148,423.99	0.33	48,979.92	69.17	129.00	8,922.93		57,902.86
14	ABUJA-DEP		2,881,126.47	2,881,126.47	0.33	950,771.74	12,238.39	129.00	1,578,752.31		2,529,524.06
15	CAIRO-FRO	14,441.90	2,881.25	17,323.15	5.45	94,411.17	6,815.74	102.50	698,613.35		793,024.52
16	CAIRO-TRADE	3,510.99	270,557.21	274,068.20	5.45	1,493,671.69	27,826.19	102.50	2,852,184.48		4,345,856.17
17	RIYADH-DEP		0.11	0.11	27.70	3.05					3.05
18	RIYADH-FRO	5.63	128.02	133.65	27.70	3,702.11					3,702.11
19	RIYADH-LBOR	8,247.96	202.37	8,450.33	27.70	234,074.14					234,074.13
20	BRUSSELS-AGRICULTURAL ATTACHE	121.94	654,703.62	654,825.56	110.00	72,030,811.60					72,030,811.60
21	BRUSSELS-FRO	27.28	168.75	196.03	110.00	21,563.30					21,563.30
22	OTTAWA-FRO		18.43	18.43	75.00	1,382.25					1,382.26
23	OTTAWA-DEPOSITS	146.23	51,392.82	51,539.05	75.00	3,865,428.75					3,865,428.76
24	BEIJING-DA	1,098.35	325,225.96	326,324.31	15.10	262,691.07	42,257.65	102.50	4,331,409.13		4,594,100.17
25	BEIJING-FRO	8,451.29	36,287.82	44,739.11	15.10	36,014.98	323.13	102.50	33,120.83		69,135.79
26	BEIJING-EDU	5,601.99	75,061.34	80,663.33	15.10	1,218,016.28	18,439.23	102.50	1,890,021.08		3,108,037.36
27	ROME		213,226.04	213,226.04	110.00	23,454,864.40					23,454,864.40
28	KAMPALA-FRO 1	105,263.01	38,186.71	143,449.72	2.85	4,088.32	20,627.96	102.50	2,114,365.90		2,118,454.20
29	KAMPALA-DEPOSITS		24,029.27	24,029.27	2.85	6,183	26,774.44	102.50	2,744,380.10		2,745,064.91
30	KAMPALA-FRO 11		1,655.85	1,655.85	2.85	47.19	2,147.82	102.50	220,151.55		220,198.72
31	KAMPALA-DEFENCE ATTACHE	1,057.99	12,981,479.00	12,982,546.99	2.85	370,002.59	1,375.45	102.50	140,983.63		510,986.19

Telephone: +254-20-318888
Fax: +254-20-2540066/341935/344333
E-mail: communication@mfa.go.ke
Website: www.mfa.go.ke
When replying please quote Ref. No. and date



HARAMBEE AVENUE
P.O. BOX 30551-00100
NAIROBI, KENYA

MINISTRY OF FOREIGN AFFAIRS

Ref. No. **MFA/FIN2/77/VOL.I/(33)**

18th October 2017


The Director
External Payments
Exchange Reserves Department
Central bank of Kenya
P.O. Box 60000
NAIROBI

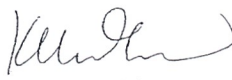
TRANSFER OF EATV REVENUE TO NATIONAL TREASURY ACCOUNT NO. 1000239026 HELD AT CENTRAL BANK OF KENYA

Please arrange to transfer USD 505,283.27 from the East Africa Tourist Visa Fee special Deposit – Ministry of Foreign Affairs Account No.0101270543550 held at the Standard Chartered Bank (Mirror A/c 1000301888 held at the Central Bank of Kenya) to the account below:-

Bank Name	:	Central Bank of Kenya
Account Title	:	EATV Fee Special Account – Deposit –USD
Account Number	:	1000239026
Currency	:	USD

This is the amount the Ministry was able to reconcile per the information received from Central Bank of Kenya and the 5,750 EATV stickers as per schedule.


Phoebe N. Ndonye
AUTHORISED SIGNATORY


Hilary K. Limo
AUTHORISED SIGNATORY

c.c. The Director General
Accounting Services
The National Treasury
NAIROBI

Ministry of Foreign Affairs
Office of the Senior Assistant Accountant General

MEMO

TO : Senior Assistant Accountant General
FROM : Senior Accountant
DATE : 28th September, 2017
SUBJECT : East Africa Visa Fees Collected by Missions 2016/2017

Reference is made to the above subject matter.

The Central Bank Account for East Africa Tourist Visa reflects a revenue of **USD 567,532.55** being EATV revenue collected by Missions abroad for Financial Year 2016/2017.

The revenue is to be shared by the state parties upon reconciliation of actual revenue collected and stickers sold for the period.

The bank statement was analyzed with a view of reconciling the same and the following was noted:

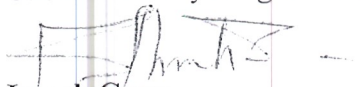
An amount of **USD 36,991.73** and **USD 15,675.55** reflected in the bank statement could not be ascertained by the bank. This totals to **USD 52,667.28** and this amount could remain in the EATV account while awaiting direction from the CBK since the originality of the funds remains unclear.

An amount of **USD 7,191** and **USD 2,391** were erroneous funds remitted by Kenya Embassy Stockholm and not related to EATV fees. The erroneous amount of **USD 9,582** should also be wired back to Kenya Embassy Stockholm. (See attached letter).

The balance of **USD 505, 283.27** relates to EATV fees and **5,750** stickers were utilized for the financial year. I propose the amount of **USD 505,283.27** be transferred to the National Treasury account as directed.

Attached please find revenue schedule and copy of the bank statement for your perusal.

Submitted for your guidance and direction


Issack Gure
SENIOR ACCOUNTANT

MINISTRY OF FOREIGN AFFAIRS

EAST AFRICA TOURIST VISA RETURNS FOR THE FINANCIAL YEAR 2016/2017

NO	MISSION	NO OF STICKERS UTILIZED	AMOUNT REMITTED(USD)	REMARKS
1	BERLIN	62	5,980.85	
2	UGANDA	148	14,900.00	
3	ISLAMABAD	18	1,770.00	
4	NEW DELHI	166	15,928.08	
5	BUJUMBURA	15	1,475.00	
6	KIGALI	50	5,025.00	
7	LONDON	527	42,770.79	
8	LONDON	229	18,563.08	
9	TEHRAN	19	1,845.01	
10	ANKARA	2	185.01	
11	DOHA	3	300.00	
12	BEIJING	36	3,636.95	
13	WASHINGTON	533	52,902.00	
14	BANGKOK	10	1,055.72	
15	TOKYO	18	1,265.49	
16	MOSCOW	13	1,300.00	
17	LOS ANGELES	84	8,400.00	
18	CANBERRA	494	31,619.87	
19	KAMPALA	33	3,260.00	
20	CAIRO	2	160.00	
21	ISLAMABAD	4	370.00	
22	PRETORIA	4	591.88	
23	WASHINGTON	493	49,300.00	
24	PARIS	25	1,448.07	
25	PARIS	19	1,096.19	
27	BERLIN	144	13,700.81	
29	DUBLIN	18	2,128.57	
30	PARIS	13	718.70	
31	DUBLIN	16	1,856.67	
32	NEW YORK	3	300.00	
33	BUJUMBURA	6	600.00	
34	VIENNA	31	3,199.40	
35	MOSCOW	24	2,400.00	
36	VIENNA	8	760.00	
37	WASHINGTON	1327	129,121.00	
38	OTTAWA	254	12,351.62	
39	LOS ANGELES	60	6,000.00	
40	DOHA	5	500.00	
41	GABORONE	2	176.86	
42	SEOUL	234	22,956.34	
43	TOKYO	64	4,309.89	
44	CANBERRA	384	24,623.62	
45	DOHA	33	3,300.00	
46	VIENNA	9	800.00	
47	BERLIN	79	7,621.67	
48	ANKARA	13	1,300.00	
49	BANGKOK	6	588.83	
50	KUALA LP	5	468.07	
51	KUALA LP	2	187.23	
52	HARARE	3	165.00	
	TOTAL	5750	505,283.27	





Results 1 - 56 of 56

Run Date: 24/08/2017 Run Time: 09:13:55
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/01/2016 To 31/07/2017

STATEMENT OF ACCOUNT PAGE NO : 1
 ACCOUNT NUMBER : 1000301888
 ACCOUNT TITLE : THE EATV FEE SPECIAL DEP-MFA(USD)

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
	OPENING BAL :		0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	31/01/2017	FT170318YNSQ	VISA FEE	0.00	28,006.35	28006.35
2	06/02/2017	FT17037HXHPQ	VISA FEE	0.00	5,980.85	33987.2
3	28/02/2017	FT17059GLPN2	PROJECT FUNDING	0.00	2,128.57	36115.77
4	28/02/2017	FT17059K1WFP	PROJECT FUNDING	0.00	14,900.00	51015.77
5	28/02/2017	FT17059RTXJQ	PROJECT FUNDING	0.00	718.70	51734.47
6	28/02/2017	FT17059RWMR2	PROJECT FUNDING	0.00	1,856.67	53591.14
7	28/02/2017	FT17059WVDZG	PROJECT FUNDING	0.00	300.00	53891.14
8	07/03/2017	FT170665RL9W	PROJEC FUNDING	0.00	1,300.00	55191.14
9	07/03/2017	FT17066CSXGB	PROJECT FUNDING	0.00	600.00	55791.14
10	07/03/2017	FT17066TMHKZ	PROJECT FUNDING	0.00	3,199.40	58990.54
11	13/03/2017	FT170727MMGN	PROJECT FUNDING	0.00	2,400.00	61390.54
12	13/03/2017	FT17072C2KWD	PROJECT FUNDING	0.00	760.00	62150.54
13	24/03/2017	FT170833WC6Q	PROJECT FUNDING	0.00	129,121.00	191271.54
14	24/03/2017	FT1708367Q1R	PROJECT FUNDING	0.00	12,351.62	203623.16
15	24/03/2017	FT170839M1TW	PROJECT FUNDING	0.00	6,000.00	209623.16
16	24/03/2017	FT17083N7KVK	PROJECT FUNDING	0.00	500.00	210123.16
17	24/03/2017	FT17083X2B81	PROJECT FUNDING	0.00	176.86	210300.02
18	28/03/2017	FT17087Y33K6	FUNDING	0.00	22,956.34	233256.36
19	04/04/2017	FT17094MTCRL	FUNDING	0.00	4,309.89	237566.25
20	10/04/2017	FT171005H6XM	FUNDING	0.00	24,623.62	262189.87
21	11/04/2017	FT17101CT6B8	FUNDING	0.00	1,770.00	263959.87
22	25/04/2017	FT17115F53W6	FUNDING	0.00	137,700.00	401659.87
23	25/04/2017	FT17115PRL2S	FUNDING	0.00	31,789.23	433449.1
24	25/04/2017	FT17115Q6HDM	FUNDING	0.00	188,440.54	621889.64
25	26/04/2017	FT171160PXHM	ENTRY REVERSAL	-31,789.23	0.00	590100.41
26	26/04/2017	FT1711626QX7	ENTRY REVERSAL	-137,700.00	0.00	452400.41
27	26/04/2017	FT17116Q2BM3	ENTRY REVERSAL	-188,440.54	0.00	263959.87
28	03/05/2017	FT17123CZWPJ	FUNDING	0.00	263,959.87	527919.74
29	08/05/2017	FT17128TSPMS	FUNDING	0.00	7,191.00	535110.74
30	16/05/2017	FT171365ZPTG	FUNDING	0.00	800.00	535910.74
31	16/05/2017	FT17136LZDGY	FUNDING	0.00	2,391.00	538301.74
32	16/05/2017	FT17136J4HGS	ENTRY REVERSAL	-263,959.87	0.00	274341.87
33	24/05/2017	FT17144JBSNV	FUNDING	0.00	15,928.08	290269.95
34	31/05/2017	FT17151HG5YN	VISA FEE	0.00	1,475.00	291744.95
35	16/06/2017	FT171670TP8P	FUNDING	0.00	5,025.00	296769.95
36	16/06/2017	FT17167DMMKN	FUNDING	0.00	18,563.08	315333.03
37	16/06/2017	FT17167WGW0V	FUNDING	0.00	42,770.79	358103.82
38	29/06/2017	FT1718014KPG	FUNDING	0.00	52,902.00	411005.82
39	29/06/2017	FT17180DRQ5D	FUNDING	0.00	3,636.95	414642.77
40	03/07/2017	FT171843LM2T	FUNDING	0.00	1,845.01	416487.78
41	03/07/2017	FT17184DGT5	FUNDING	0.00	1,055.72	417543.5
42	03/07/2017	FT17184L35QV	FUNDING	0.00	300.00	417843.5
43	03/07/2017	FT17184QP9WR	FUNDING	0.00	1,265.49	419108.99
44	03/07/2017	FT17184SQ7QY	FUNDING	0.00	185.01	419294
45	03/07/2017	FT17184TYBZ7	FUNDING	0.00	1,300.00	420594
46	11/07/2017	FT171921Q5GK	FUNDING	0.00	591.88	421185.88
47	14/07/2017	FT171954VPE3	FUNDING	0.00	49,300.00	470485.88
48	14/07/2017	FT171955HH8P	FUNDING	0.00	1,448.07	471933.95
49	14/07/2017	FT17195HD35G	FUNDING	0.00	1,096.19	473030.14
50	17/07/2017	FT171983RFJD	FUNDING	0.00	31,619.87	504650.01
51	17/07/2017	FT171989P1T9	FUNDING	0.00	3,260.00	507910.01
52	17/07/2017	FT17198CG865	FUNDING	0.00	370.00	508280.01
53	17/07/2017	FT17198HX5CC	FUNDING	0.00	8,400.00	516680.01
54	17/07/2017	FT17198S9R08	FUNDING	0.00	160.00	516840.01
55	21/07/2017	FT17202X69MH	FUNDING	0.00	13,700.81	530540.82
56	28/07/2017	FT17209B422J	FUNDING	0.00	36,991.73	567532.55

CLOSING BALANCE : 567532.55

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM More Options Clear Selection Find

Account equals 1000301888

Statement From equals 20160101

Statement To equals 20170731

TAM.E.STMT.OF.ACCT.EPRM

Acct 1/2
EATV

Please record it
for forwarding
the same to the
National. Troca. 24/08/2017

