



REPUBLIC OF KENYA
THE NATIONAL TREASURY & PLANNING

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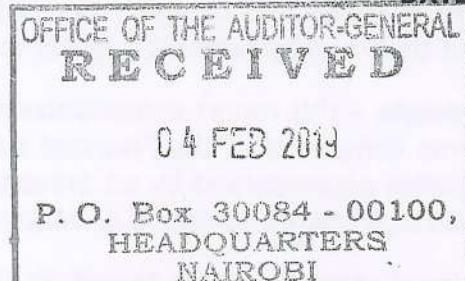
FCPA Edward O. Ouko, CBS
The Auditor General
Kenya National Audit Office
P. O. Box 342330

NAIROBI

Dear *Edward*,

THE NATIONAL TREASURY
P O BOX 30007 - 00100
NAIROBI

DATE: 31st January 2019



SUBMISSION OF THE REVISED ANNUAL CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2017/2018

Reference is made to Section 80 of the Public Finance Management (PFM) Act, 2012 that requires the National Treasury to prepare annual financial statements that consolidate the financial statements prepared by all National Government entities in accordance with the accounting policies and formats prescribed by the Public Sector Accounting Standards Board and to submit them to the Auditor General with a copy to the Controller of Budget and the Commission on Revenue Allocation within four (4) months following the end of the financial year. Accordingly, the National Treasury submitted the annual consolidated financial statements on 31st October 2018.

The National Treasury now has further made further improvements to the consolidated financial statements and wish to hereby re-submit revised statements. The revision is informed by changes that have been made by public entities with technical support from the Directorate of Accounting Services and Quality Assurance at the National Treasury mainly to adjust for inter-entity transactions as well as pass audit adjustments where the audit has been concluded. I therefore, have the pleasure to present to you the revised consolidated financial statements for the financial year 2017/2018.

The revised consolidated financial statements for the financial year ended 30th June 2018 have been prepared in four parts as follows:-

- **The Consolidated Fund** – this report consolidates the Exchequer Account; the 14 Receivers of Revenue that were designated for financial year 2017/2018; the special funds that include the Petroleum Development Levy Fund, the Kenya Maintenance Levy Fund, the Railway Development Fund, African Union Subscription Fund and the exchequer deposit accounts that include the overdraft account, treasury bonds and treasury bills accounts; special donor funded project deposit accounts; East Africa Transit Visa account and e-citizen revenue collection control bank accounts.



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- **Ministries, Departments and Agencies** – this report consolidates the financial statements of 65 voted entities and 4 votes for Consolidated Fund Services. The report also includes 76 development projects that are self-reporting.
- **State Corporations, Semi-Autonomous Government Agencies and Public Funds** – this report consolidates the financial statements of 395 entities comprising of State Corporations, Semi-Autonomous Government Agencies and Public Funds. A further six (6) entities under this category are not included in the consolidation as they did not submit their annual financial reports to National Treasury.
- **County Governments** – this report consolidates the financial statements of the 47 County Governments comprised of the financial statements submitted for Executive and County Assemblies accompanied by an annexure consolidating 71 other County Government entities that mainly comprise of various Funds.

The consolidated financial statements are based on financial statements prepared and submitted by the National Government entities in accordance with Sections 81 and 82 of the PFM Act, 2012 and by County Governments in accordance with Section 164 of the PFM Act, 2012. It should be noted that the responsibility of ensuring accuracy and completeness of the individual entity financial statements rests with the Accounting Officers of the respective entities.

The individual entities financial statements are based on standards and formats prescribed by the Public Sector Accounting Standards Board (PSASB) pursuant to its mandate as provided for under Section 194 of PFM Act, 2012.

Noting that your office has not yet released FY 2016/2017 audited financial statements for a number of public entities; we could not authenticate the validity of comparative figures for the affected entities. Accordingly, we shall resubmit to your office a revised set of consolidated financial statements once we have received the audited financial statements of the affected entities from your office.

In addition to the consolidated financial statements, the following complementary reports have been prepared separately by the responsible Directorates within National Treasury as follows:

- **Annual Public Debt Report** – this report is prepared annually and submitted to the Parliament not later than three months after year end pursuant to Section 100 of the legal notice no. 34 of the PFM Regulations (National Government), 2015. The report shows how the budget deficit was financed, the total debt stock and its composition including publicly guaranteed debt, on-lent loans and contingent liabilities. It also shows the debt strategy and debt sustainability and provides an outlook of debt for the medium term. Please note that no changes have been made to this report after submission to your office on 31st October 2018.
- **Investment Report** – prepared pursuant to Section 89 of the PFM Act, 2012 that require a consolidated report summarizing the extent of National Government involvement or investment in, or funding of, all state corporations and government-linked corporations report to be submitted to the National Assembly, not later than four months after the end of each financial year. Please note that no changes have been made to this report after submission to your office on 31st October 2018.

- **Annual report on waivers** – this report accounts for the waivers and variations of taxes, fees or charges granted by the receiver or collector of revenue during the year pursuant to section 77 and 82 of the PFM Act, 2012 that require the receiver to submit annual report to the Auditor General. Please note that no changes have been made to this report after submission to your office on 31st October 2018.

I am encouraged by the continued cooperation between your office, the National Treasury, the PSASB, the Controller of Budget, the Commission on Revenue Allocation and other relevant public organs to enhance transparency and accountability in management of public finances. My office through the Directorate of Accounting Services and Quality Assurance will continue to cooperate with your office during the audit of the financial statements hereby submitted.

I also note with appreciation the efforts and cooperation from the Accounting Officers of public entities and their staff in the preparation and submission of their individual financial statements, which forms the basis of preparing the consolidated financial statements. The National Treasury through the Directorate of Accounting Services and Quality Assurance continues to build capacity within public entities to enable them account and prepare credible financial statements at their individual level. It is my hope that these efforts will continue to reflect positively on the timeliness and quality of financial statements submitted for audit.

Finally, I commend the Directorate of Accounting Services and Quality Assurance for the effort and dedication in preparing the revised consolidated financial statements for financial year 2017/2018 hereby being submitted. This marks the fifth year since National Treasury started preparing and submitting consolidated financial statements in line with the requirements of PFM Act, 2012 and is therefore an important milestone.

Yours

Sincerely,


HENRY K. ROTICH, EGH
CABINET SECRETARY, NATIONAL TREASURY & PLANNING

CC: **The Controller of Budget**

- The Office of the Controller of Budget
P.O.Box 35616 - 00100
NAIROBI.

The Chairperson

Commission on Revenue Allocation
P.O. Box 1310 – 00200
NAIROBI.



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THE REPUBLIC OF KENYA

FINANCIAL STATEMENTS FOR THE CONSOLIDATED FUND

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2018



Revised January 2019

**Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018**

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**Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018**

ABBREVIATIONS

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

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018

1 Overview of the Consolidated Fund

1.1 Legal Framework

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

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

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

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

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

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

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

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018

1.2 Scope of the Consolidated Fund

This report provides accountability for the Consolidated Fund for the financial year ended 30th June 2018 and consolidates the following :

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

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

- The Petroleum Development Levy Fund (PDLF) (consolidated within the National Treasury receiver of revenue financial statements),
- The Railway Development Levy Fund (RDLF),
- The Road Maintenance Levy Fund (RMLF); and
- The African Union and Other International Organization Subscription Fund.

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

| No | Code | Receiver of Revenue |
|----|--------|---|
| 1 | R.1071 | Principal Secretary to the National Treasury – Taxes |
| 2 | R.1071 | Principal Secretary to the National Treasury – Resource Mobilisation Department |
| 3 | R.1071 | Principal Secretary to the National Treasury – Public Debt |
| 4 | R.1071 | Principal Secretary to the National Treasury – Pensions |
| 5 | R.1071 | Director General - Public Investment and Portfolio Management |
| 6 | R.1112 | Principal Secretary to the Ministry of Lands and Physical Planning |
| 7 | R.1094 | Principal Secretary to the State Department for Housing & Urban Development |
| 8 | R.1261 | Chief Registrar - The Judiciary |
| 9 | R.1023 | Principal Secretary to the State Department for Correctional Services |
| 10 | R.1252 | Solicitor General, Office of the Attorney General and Department of Justice |
| 11 | R.1021 | Principal Secretary to the State Department for Interior |
| 12 | R.1201 | Principal Secretary to the Ministry of Tourism |
| 13 | R.1164 | Principal Secretary to the State Department for Fisheries and the Blue Economy |
| 14 | R.1191 | Principal Secretary to the Ministry of Mining |

**Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018**

1.2 SCOPE OF THE CONSOLIDATED FUND (CONTINUED)

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

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

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

1.3 Overall Performance

Below is an overview of the consolidated fund the fiscal year ended 30th June 2018 and 30th June 2017:

| Financial Performance | 30 th June 2018 | 30 th June 2017 | Variance | % Variance |
|------------------------------|----------------------------|----------------------------|--------------|------------|
| | KShs Million | KShs Million | KShs Million | |
| Opening Balance | 108,782 | 100,187 | 8,595 | 9% |
| Total Receipts | 2,246,901 | 2,086,304 | 160,597 | 8% |
| Transfers from the Exchequer | (2,066,427) | (1,996,989) | (69,438) | 3% |
| Other Transfers | (154,792) | (78,812) | (75,980) | 96% |
| Prior Year Adjustment | (1) | (1,908) | 1,907 | (100%) |
| Closing Balance | 134,463 | 108,782 | 25,681 | 24% |

Total receipts increased by 8% from prior year mainly due to increased tax collections and an increase in external borrowings.

Transfers from the Exchequer also increased by 3% due to increased budgetary allocations.

1.3.1 Receipts

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

**Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018**

1.3.1 Receipts (continued)

The total consolidated fund receipts for FY 2017/2018 amounted to KShs 2.25 Trillion, an increase of approximately 8% from KShs 2.09 Trillion for FY 2016/2017 as analysed below:

| Receipts | 30 th June 2018 | 30 th June 2017 | Variance | % Variance |
|-----------------------|----------------------------|----------------------------|----------------|--------------|
| | KShs Million | KShs Million | KShs Million | KShs Million |
| Tax Receipts | 1,315,544 | 1,257,226 | 58,318 | 5% |
| Non Tax Receipts | 157,993 | 152,911 | 5,082 | 3% |
| External Grants | 16,654 | 14,372 | 2,282 | 16% |
| External Loans | 342,032 | 246,639 | 95,393 | 39% |
| Domestic Borrowing | 414,678 | 415,156 | (478) | 0% |
| Total Receipts | 2,246,901 | 2,086,304 | 160,597 | 8% |

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

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

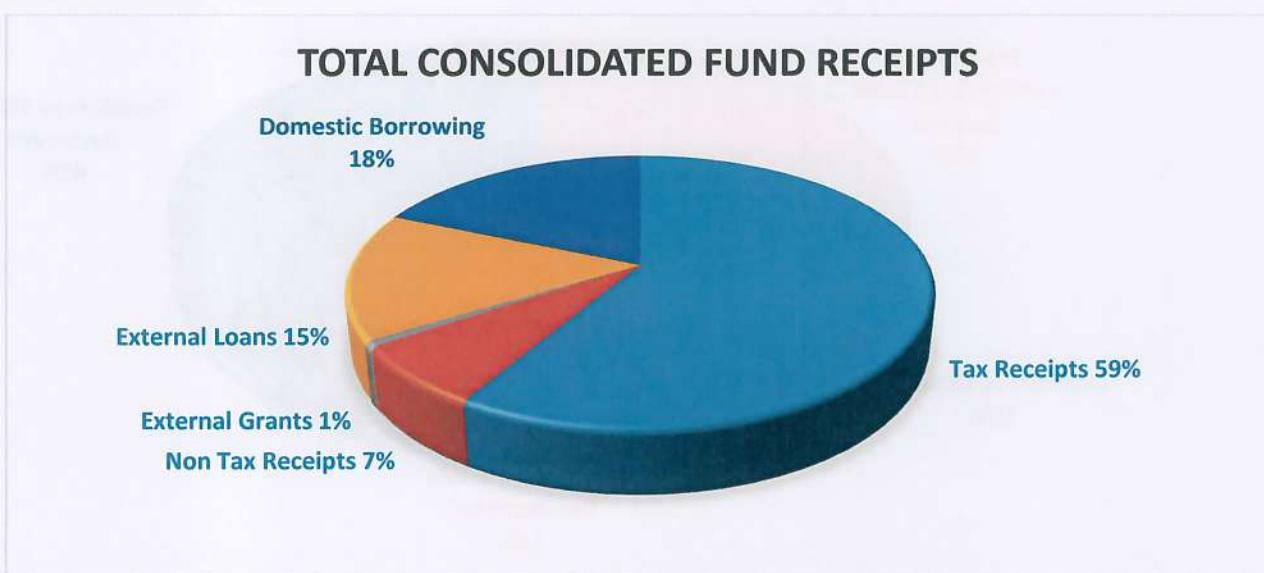
The increase in tax receipts by 5% is attributable to growth in consumptive taxes (VAT) by 6.2%, growth in withholding VAT by 35.7% due to expansion of withholding VAT framework which encompassed more agents and growth in excise duty on money transfer by 26.4%.

The increase in non tax receipts by 3% is attributed to an increase in profits and dividends from state corporations and other agencies as well as increased surplus from regulatory authorities.

Domestic borrowings which mainly comprised of Treasury Bonds decreased slightly due to flat interest rates.

External borrowing increased by 39% mainly from issuance of the second Euro bond to fund the FY 2017/18 budget.

The diagram below depicts the composition of the consolidated fund receipts for the fiscal year ended 30th June 2018.



Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018

1.3.2 Transfers from the Exchequer

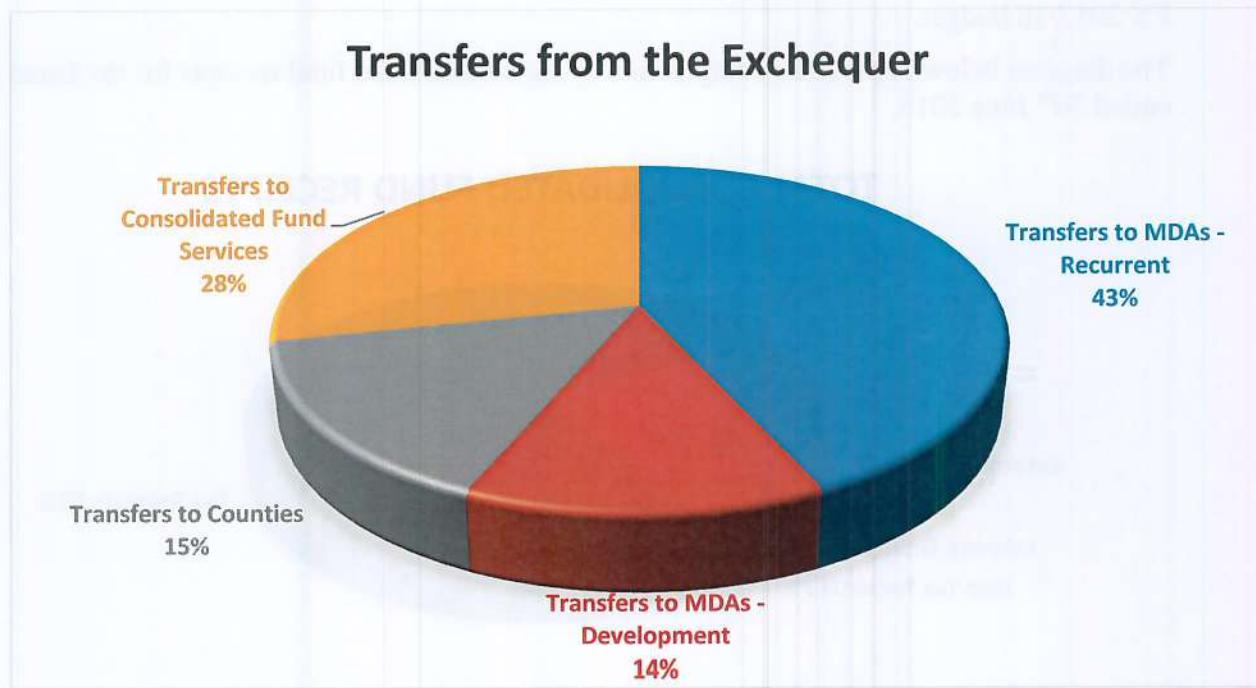
An appropriation Act and a County Allocation Revenue Act (CARA) is required to authorize the withdrawal of funds from the Consolidated Fund. The National Treasury is required to seek the Controller of Budget's approval before withdrawing from the Exchequer Account to the respective National and County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

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

The total transfers disbursed to the National Government voted Ministries, Departments and Agencies (MDAs), Consolidated Fund Services (CFSs) and County Governments from Exchequer in the fiscal year ended 30th June 2018 amounted to KShs 2.07 Trillion, an increase of approximately 3% from KShs 2.0 Trillion in the fiscal year ended 30th June 2018, as shown below:

| Transfers from the Exchequer | 30th June 2018 | 30th June 2017 | Variance | % Variance |
|---|----------------------------------|----------------------------------|---------------------|---------------------|
| | KShs Million | KShs Million | KShs Million | KShs Million |
| Transfers to MDAs – Recurrent | 890,692 | 819,941 | 70,751 | 9% |
| Transfers to MDAs – Development | 276,350 | 394,229 | (117,879) | (30%) |
| Transfers to Counties | 316,177 | 284,709 | 31,468 | 11% |
| Transfers to Consolidated Fund Services | 583,208 | 498,110 | 85,098 | 17% |
| Net transfers from exchequer | 2,066,427 | 1,996,989 | 69,438 | 3% |

The increase in transfers is attributed to increased budgetary allocation.



Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018

1.3.3 Other Net Transfers and Payments

Other net transfers and payments include transfers from special funds to public entities, direct transfers to projects from the special deposit project accounts, exchange differences on translations of closing balances on special deposit, e-Citizen and East Africa tourist visa foreign denominated accounts to reporting currency, transfer to counties and other receivers from the e-Citizen accounts and inter account balances between the overdraft account and Treasury Bills and Treasury Bonds.

| Other Net Transfers and Payments | 30th June 2018 | 30th June 2017 | Variance | % Variance |
|---|----------------------------------|----------------------------------|---------------------|---------------------|
| | KShs Million | KShs Million | KShs Million | KShs Million |
| Transfers from the Special Funds to Public Entities | 79,032 | 83,768 | (4,736) | (6%) |
| Other net transfers | 75,760 | (4,956) | 80,716 | (1629%) |
| Total Other net Transfers and Payments | 154,792 | 78,812 | 75,980 | 96% |

The increase in net transfers is attributed to increased transfers from the Overdraft account to the Treasury Bonds interest account during the year.

1.3.4 Summary of Financial Results

The table below summarises the actual performance trend for the 5 year period between 30th June 2014 and 30th June 2018:

| | 30th June 2018 | 30th June 2017 | 30th June 2016 | 30th June 2015 | 30th June 2014 |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| | KShs Million |
| Receipts | | | | | |
| Tax Receipts | 1,315,544 | 1,257,226 | 1,113,163 | 996,059 | 889,293 |
| Non Tax Receipts | 157,993 | 152,911 | 113,892 | 101,522 | 93,144 |
| External Grants | 16,654 | 14,372 | 14,683 | 6,631 | 6,431 |
| External Loans | 342,032 | 246,639 | 182,851 | 107,569 | 202,350 |
| Domestic Borrowing | 414,678 | 415,156 | 487,154 | 286,289 | 211,572 |
| Total Receipts | 2,246,901 | 2,086,304 | 1,911,743 | 1,498,070 | 1,402,790 |
| Transfers from the Exchequer | | | | | |
| Transfers to MDAs – Recurrent | 890,692 | 819,941 | 720,284 | 640,352 | 601,746 |
| Transfers to MDAs –Development | 276,350 | 394,229 | 333,170 | 270,241 | 224,356 |
| Transfers to Counties | 316,177 | 284,709 | 264,039 | 229,336 | 193,346 |
| Transfers to Consolidated Fund Services | 583,208 | 498,110 | 476,248 | 454,466 | 258,792 |

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018

| | 30 th June 2018 | 30 th June 2017 | 30 th June 2016 | 30 th June 2015 | 30 th June 2014 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | KShs Million | KShs Million | KShs Million | KShs Million | KShs Million |
| Total net transfers from exchequer | 2,066,427 | 1,996,989 | 1,793,741 | 1,594,395 | 1,278,240 |
| Other Net Transfers and Payments | | | | | |
| Transfers from the Special Funds to Public Entities | 79,032 | 83,768 | 54,898 | 45,326 | 32,794 |
| Other net transfers | 75,760 | (4,956) | (21,422) | (3,633) | (27,512) |
| Total Other net Transfers and Payments | 154,792 | 78,812 | 33,476 | 41,693 | 5,282 |

The increase in tax receipts over the years is attributable to growth in taxes on income, profits and capital gains as well as taxes on goods and services. The growth was driven by an increase in Income Tax from Individuals (P.A.Y.E), Income Tax from Corporations, VAT on Domestic Goods & Services, VAT on Imported Goods and Services and Excise Taxes. The increase over the years has been driven by enhanced compliance and tighter enforcement measures.

The increase in non tax receipts is due to increased receipts from Railway Development Levy Fund and Road Maintenance Levy Fund over the 5 year period. There has also been an increase in property income and administrative fees collected by the designated Receivers of Revenue over the 5 year period.

External grants have generally increased over the years due to increased budget support from development partners in form of foreign governments and international organizations. Foreign Governments include the Government of Italy, Government of Japan, Government of Denmark and Government of Sweden. International Organizations include AMISOM, DANIDA, IDA, The Global Fund and Kenya Devolution Support Project. Some development partners channel their grants through the Exchequer Account while others channel their grants through the MDAs as Appropriation in Aid.

External borrowings has relatively increased over the 5 year period mainly due to commercial financing. The loans were received from Euro Bond, AFREXIM Bank, the syndicated loan, Eastern and Southern Trade and Development Bank and the Sovereign Bond proceeds. External borrowing is largely received through the Exchequer. However, the consolidated fund statement also includes activities of the special project deposit accounts through which some external borrowings are disbursed.

Domestic borrowing has been fluctuating as well due to varying proceeds from the sale of treasury bills and treasury bonds as well as redemptions. The sharp increase in the year ending 30th June 2016, was due to new issues of domestic debt amounting to KShs 1,098 Billion against redemptions of KShs 611 Billion.

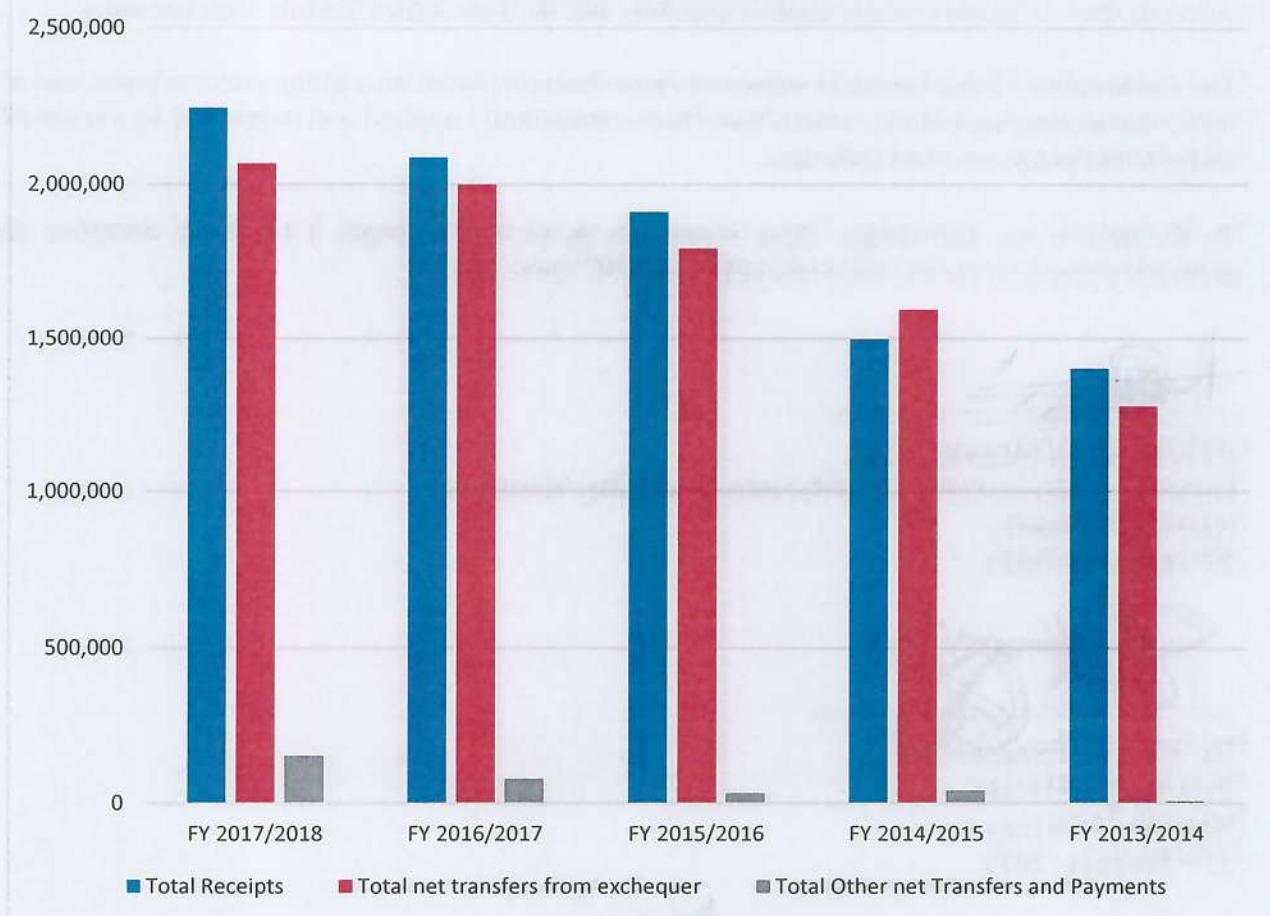
The increase in transfers is attributed mainly to increased budgetary allocation.

Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018

The increase in transfers to public entities from the special funds is attributed to increased collection of the road maintenance levy and the fuel levy over the 5 year period. The transfers are made to County Governments and State Corporations. In 2017/2018 the transfers from the special funds decreased by KShs 4 billion. This is because an intended transfer of KShs 6 billion in FY 2017/2018 was delayed and subsequently made in FY2018/2019.

Other net transfers relate to settlement of overdraft accounts, translation gain and (losses) on special project deposit accounts and the East Africa tourist visa accounts and other transfers to the E-Citizen revenue control account. The fluctuation over the years has been mainly due to the net inter account transfers between the overdraft account and the Treasury Bonds Redemption, Treasury Bonds Interest and Treasury Bills Accounts.

Summary of Financial Results



**Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018**

2 Statement of Responsibility

Section 80 of the Public Finance Management (PFM) Act, 2012 requires the National Treasury to prepare annual financial statements that consolidate the financial statements prepared by all National Government entities, in accordance with the accounting policies and formats prescribed by the Public Sector Accounting Standards Board. The National Treasury is required to submit these financial statements to the Auditor General and a copy to the Controller of Budget and the Commission on Revenue Allocation by 31st October 2018.

The financial statements for the Consolidated Fund relate to the financial year 2017/2018 and comprise of the Exchequer account, Receivers of Revenue accounts, the Special Funds (the Petroleum Development Levy Fund (consolidated within the National Treasury receiver of revenue financial statements), the Road Maintenance Levy Fund, the Railway Development Levy Fund and the African Union and Other International Organization Subscription Fund, the Exchequer deposit accounts (Overdraft, Treasury Bonds and Treasury Bills accounts), the Special Project Deposit accounts, the e-Citizen revenue control accounts and the East Africa Tourist Visa accounts.

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

To the best of our knowledge, these statements as set out on pages 1 to 76 are complete and accurately prepared for the financial year ended 30th June 2018.

CPA Bernard Ndungu, MBS
Director General/Accounting Services & Quality Assurance
National Treasury
25th January, 2019

Dr. Kamau Thugge, CB8
Principal Secretary
National Treasury
25th January, 2019

Henry Rotich, EGH
Cabinet Secretary
National Treasury
25th January, 2019

**Government of Kenya
Financial Statements for the Consolidated Fund
For the year ended 30th June 2018**

3 The Statement of Consolidated Fund for the year ended 30th June 2018

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

| | Notes | 30 th June 2018 Kshs | 30 th June 2017 Kshs |
|---|--------------|------------------------------------|------------------------------------|
| Opening Balances | | 108,781,896,855 | 100,186,675,344 |
| Receipts | | | |
| Tax Receipts | 6.1.1 | 1,315,543,558,764 | 1,257,226,438,919 |
| Non Tax Receipts | 6.1.2 | 157,993,433,455 | 152,911,382,911 |
| External Grants | 6.1.3 | 16,653,484,279 | 14,371,810,089 |
| Proceeds from Domestic Borrowings | 6.1.4 | 414,677,871,799 | 415,155,569,645 |
| Proceeds from External Borrowings | 6.1.5 | 342,032,433,482 | 246,639,017,867 |
| Total Receipts | | 2,246,900,781,779 | 2,086,304,219,431 |
| Transfers | | | |
| Budgetally Transfers from Exchequer | | | |
| Transfers to MDAs - Recurrent | 6.2.6 | (890,692,346,615) | (819,940,446,000) |
| Transfers to MDAs - Development | 6.2.6 | (276,350,152,444) | (394,229,440,637) |
| Transfers to County Goverments | 6.2.6 | (316,176,892,960) | (284,708,455,000) |
| Transfers to Consolidated Fund Services | 6.2.6 | (583,207,916,207) | (498,110,300,908) |
| Net transfers from exchequer | | (2,066,427,308,226) | (1,996,988,642,545) |
| Other Transfers and Payments | | | |
| Transfers from the Special Funds to Public Entities | 6.5 | (79,031,510,690) | (83,768,150,338) |
| Other net transfers | 4 | (75,760,256,094) | 4,955,804,554 |
| Total Other net Transfers and Payments | | (154,791,766,784) | (78,812,345,784) |
| Total Transfers | | (2,221,219,075,010) | (2,075,800,988,329) |
| Prior Year Adjustment - National Treasury Receivers of Revenue accounts | 6.9 | (583,073) | (1,908,009,591) |
| Closing Balance | | 134,463,020,551 | 108,781,896,855 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months period ended 30th June 2018 and the accompanying comparatives cover the twelve month period ended 30th June 2017

CPA Bernard Ndungu, MBS
Director General, Accounting Services &
Quality Assurance
National Treasury
25th January, 2019

CPA Jona Wala
Ag. Director, Accounting Services
National Treasury
25th January, 2019

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4 Breakdown of the Consolidated Fund by Accounts

4.1 Breakdown of the Consolidated Fund by account for the year ended 30th June 2018

| | Exchequer Account | Revenue (RoR) * | Domestic Borrowing Accounts ** | Special Fund Accounts *** | Special Projects Deposits Accounts **** | E-Citizen Accounts ***** | East Africa Tourist Visa accounts ***** | | 30 th June 2018 Kshs | 30 th June 2017 Kshs |
|--|-------------------|---------------------|--------------------------------|---------------------------|---|--------------------------|---|---------------------|---------------------------------|---------------------------------|
| | | | | | | | Kshs | Kshs | | |
| Notes | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | 6.7 | 6.8 | | | |
| Opening Balances | 30,928,022,009 | 3,043,104,880 | 14,320,491,844 | 36,117,971,094 | 23,665,369,284 | 703,467,476 | 3,470,268 | 108,781,896,855 | 100,186,675,344 | |
| Net Opening Balance | 30,928,022,009 | 3,043,104,880 | 14,320,491,844 | 36,117,971,094 | 23,665,369,284 | 703,467,476 | 3,470,268 | 108,781,896,855 | 100,186,675,344 | |
| Tax Receipts | 6.1.1 | - | 1,315,543,558,764 | - | - | - | - | 1,315,543,558,764 | 1,257,226,438,919 | |
| Non Tax Receipts | 6.1.2 | - | 46,737,673,114 | - | 97,082,224,415 | - | 14,118,581,232 | 54,954,694 | 152,911,382,911 | |
| Grants | 6.1.3 | - | 4,727,513,916 | - | 11,925,970,363 | - | - | 16,653,484,279 | 14,371,810,089 | |
| Loans | 6.1.4/5 | - | 299,225,448,083 | 414,677,871,799 | - | 42,806,985,399 | - | 756,710,305,281 | 661,794,587,512 | |
| Total Receipts | - | 1,666,234,193,877 | 414,677,871,799 | 97,082,224,415 | 54,732,955,762 | 14,118,581,232 | 54,954,694 | 2,246,900,781,779 | 2,086,304,219,431 | |
| Transfers | | | | | | | | | | |
| Transfer from E-Citizen | | - | 9,465,916,059 | - | - | - | (9,465,916,059) | - | - | |
| Transfers from East Africa Transit Visa accounts | | - | 42,838,663 | - | - | - | (42,838,663) | - | - | |
| Transfer to the Exchequer | | 2,138,288,059,568 | (1,673,856,039,592) | (420,973,660,000) | - | (43,458,359,976) | - | - | - | |
| Budgetary Transfers from Exchequer | | | | | | | | | | |
| Transfers to MDAs – Recurrent | 6.2.6 | (890,692,346,615) | - | - | - | - | - | (890,692,346,615) | (819,940,446,000) | |
| Transfers to MDAs – Development | 6.2.6 | (276,350,152,444) | - | - | - | - | - | (276,350,152,444) | (394,229,440,637) | |
| Transfers to County Governments | 6.2.6 | (316,176,892,960) | - | - | - | - | - | (316,176,892,960) | (284,708,455,000) | |
| Transfers to Consolidated Fund Services | 6.2.6 | (583,207,916,207) | - | - | - | - | - | (583,207,916,207) | (498,110,300,908) | |
| Net transfers from exchequer | | (2,066,427,308,226) | - | - | - | - | - | (2,066,427,308,226) | (1,996,988,642,545) | |

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| | Exchequer Account | Receivers of Revenue (RoR) * | Domestic Borrowing Accounts ** | Special Fund Accounts *** | Special Projects Deposits Accounts **** | E-Citizen Accounts ***** | East Africa Tourist Visa accounts ***** | 30 th June 2018 | 30 th June 2017 |
|---|-----------------------|------------------------------|--------------------------------|---------------------------|---|--------------------------|---|----------------------------|----------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Other payments and transfers | | | | | | | | | |
| Transfers from the Special Funds to Public Entities | - | - | - | (79,031,510,690) | - | - | - | (79,031,510,690) | (83,768,150,338) |
| Transfer to Ministry of Energy (PDL Operational Fund) | - | (2,263,583,943) | - | - | - | - | - | (2,263,583,943) | (2,137,500,000) |
| Transfers to projects | - | - | - | (12,438,371,175) | - | - | - | (12,438,371,175) | (20,754,700,266) |
| Transfer to Counties and Other Receivers | - | - | - | - | (3,812,240,920) | - | - | (3,812,240,920) | (3,337,959,217) |
| Other Payments and Transfers ***** | - | (56,849,237,055) | - | (396,219,862) | (375,834) | (227,305) | (57,246,060,056) | 31,185,964,037 | |
| Total Other payments and transfers | - | (2,263,583,943) | (56,849,237,055) | (79,031,510,690) | (12,834,591,037) | (3,812,616,754) | (227,305) | (154,791,766,784) | (78,812,345,784) |
| Total Net Transfers | 71,860,751,342 | (1,666,610,868,813) | (477,822,897,055) | (79,031,510,690) | (56,292,951,013) | (13,278,532,813) | (43,065,968) | (2,221,219,075,010) | (2,075,800,988,329) |
| Prior year adjustment National Treasury Receivers of Revenue accounts ***** | | | | | | | | | |
| | | | | | | | | | |
| Closing Balance | 102,788,773,351 | 2,665,846,871 | (48,824,533,412) | 54,168,684,819 | 22,105,374,033 | 1,543,515,895 | 15,358,994 | 134,463,020,551 | 108,781,896,855 |

*This summarizes the operations of the Receivers of Revenue designated for the FY 2017/2018.

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

*** Special Funds include Railway Development Levy Fund, Road Maintenance Levy Fund and the African Union and Other International Organization Subscription Fund. Petroleum Development Levy Fund is consolidated within the National Treasury receiver of revenue financial statements.

Pursuant to the enactment of Miscellaneous Fee and Levies Act No. 29 of 2016, the African Union and Other International Organization Subscription Fund was established in the financial year 2016/17. Out of the import declaration fee which is 2% of the customs value collected by the Kenya Revenue Authority, 10% of the fee is paid into the African Union and Other International Organization Subscription Fund established and managed in accordance with the Public Finance Management Act, No. 18 of 2012. The monies in the fund are to be used for payment of Kenya's contribution to the African Union and any other international organisation to which Kenya has a financial obligation. There was no disbursement from this fund in the financial year 2017/18.

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

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

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

***** Other payment and transfers amounting to KShs 56.85 Billion relates to settlement of overdraft account during the year, translation gain and (losses) on special project deposit accounts and the East Africa tourist visa accounts amounting to KShs 396.22 Million and KShs 0.23 Million respectively; and other transfers to the E-Citizen revenue control account amounting to KShs 0.38 Million.

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

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

| | Exchequer Account | Receivers of Revenue (RoR) * | Domestic Borrowing Accounts ** | Special Fund Accounts *** | Special Projects Deposits Accounts **** | E-Citizen Accounts ***** | East Africa tourist Visa accounts ***** | 30 th June 2017 Kshs | 30 th June 2016 Kshs |
|--|-----------------------|------------------------------|--------------------------------|---------------------------|---|--------------------------|---|---------------------------------|---------------------------------|
| Notes | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | 6.7 | 6.8 | | |
| Opening Balances | 59,808,758,121 | 3,954,659,729 | (16,768,407,930) | 31,044,460,286 | 21,923,878,070 | 185,823,065 | 27,504,003 | 100,186,675,344 | 15,660,201,927 |
| Net Opening Balance | 59,808,758,121 | 3,954,659,729 | (16,768,407,930) | 31,044,460,286 | 21,923,878,070 | 185,823,065 | 37,504,003 | 100,186,675,344 | 15,660,201,927 |
| Tax Receipts | 6.1.1 | - | 1,257,226,438,919 | - | - | - | - | 1,257,226,438,919 | 1,113,163,261,874 |
| Non Tax Receipts | 6.1.2 | - | 54,069,636,415 | - | 88,841,661,146 | - | 9,971,017,695 | 152,911,382,911 | 113,892,466,512 |
| Grants | 6.1.3 | - | 7,496,764,437 | - | - | 6,875,045,652 | - | - | 14,371,810,089 |
| Loans | 6.1.4/ 5 | - | 186,638,156,608 | 415,155,569,645 | - | 60,000,861,259 | - | 661,794,587,512 | 670,004,723,177 |
| Total Receipts | | | 1,505,430,996,379 | 415,155,569,645 | 88,841,661,146 | 66,875,906,911 | 9,971,017,695 | 29,067,655 | 2,086,304,219,431 |
| Transfers | | | | | | | | | |
| Transfer from E-Citizen accounts | | - | 6,086,774,097 | - | - | - | (6,086,774,097) | - | - |
| Transfers from East Africa Transit Visa accounts | | - | 63,128,715 | - | - | - | (63,128,715) | - | - |
| Transfer to the Exchequer | | 1,968,107,906,433 | (1,508,446,944,449) | (414,990,100,000) | - | (44,670,861,984) | - | - | - |
| Budgetary Transfers from Exchequer | | | | | | | | | |
| Transfers to MDAs - Recurrent | 6.2.6 | (819,940,446,000) | - | - | - | - | (819,940,446,000) | (720,283,801,227) | |
| Transfers to MDAs - Development | 6.2.6 | (394,229,440,637) | - | - | - | - | (394,229,440,637) | (333,170,357,470) | |
| Transfers to County Governments | 6.2.6 | (284,708,455,000) | - | - | - | - | - | (284,708,455,000) | (264,038,639,996) |
| Transfers to Consolidated Fund Services | 6.2.6 | (498,110,300,908) | - | - | - | - | - | (498,110,300,908) | (476,248,207,207) |
| Net transfers from exchequer | | (1,996,988,642,545) | - | - | - | - | (1,996,988,642,545) | (1,793,741,005,900) | |

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| | Exchequer Account | Receivers of Revenue (RoR) * | Domestic Borrowing Accounts ** | Special Fund Accounts *** | Special Projects Deposits Accounts **** | E-Citizen Accounts ***** | East Africa tourist Visa accounts ***** |
|---|-----------------------|------------------------------|--------------------------------|---------------------------|---|------------------------------|--|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Other payments and transfers | | | | | | | |
| Transfers from the Special Funds to Public Entities | - | - | - | (83,768,150,338) | - | - | (83,768,150,338) (54,897,703,932) |
| Transfer to Ministry of Energy (PDL Operational Fund) | - | (2,137,500,000) | - | - | - | - | (2,137,500,000) (1,394,700,000) |
| Transfers to projects | - | - | - | (20,754,700,266) | - | - | (20,754,700,266) (13,862,348,395) |
| Transfer to Counties and Other Receivers | - | - | - | - | (3,337,959,217) | - | (3,337,959,217) (2,039,889,287) |
| Other Payments and Transfers ***** | - | - | 30,923,430,129 | - | 291,146,553 | (28,639,970) 27,325 | 31,185,964,037 38,718,732,370 |
| Total Other payments and transfers | - | (2,137,500,000) | 30,923,430,129 | (83,768,150,338) | (20,463,553,713) | (3,366,599,187) 27,325 | (78,812,345,784) (33,475,909,244) |
| Total Net Transfers | (28,880,736,112) | (1,504,434,541,637) | (384,066,669,871) | (83,768,150,338) | (65,134,415,697) | (9,453,373,284) (63,101,390) | (2,075,800,988,329) (1,827,216,915,144) |
| Prior year adjustment National Treasury Receivers of Revenue accounts ***** | | | | | | | (1,908,009,591) (1,908,009,591) |
| Closing Balance | 30,928,022,009 | 3,043,104,880 | 14,320,491,844 | 36,117,971,094 | 23,665,369,284 | 703,467,476 | 3,470,268 108,781,896,855 100,186,675,344 |

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

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

*** Special Funds include Railway Development Levy Fund, Road Maintenance Levy Fund and the African Union and Other International Organization Subscription Fund. Petroleum Development Levy Fund is consolidated within the National Treasury receiver of revenue financial statements.

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

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

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

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

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

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

5 Significant Accounting Policies

a) Basis of preparation

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

b) Reporting entity

This report has been prepared by the National Treasury.

c) Receipts

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

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

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

d) Grants and loans from Development Partners

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

e) Budgetary Transfers

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

f) Bank and Cash balances

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

g) Restriction on Cash

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

h) Elimination

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

i) Presentation Currency

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

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6 Notes to the Financial Statements

6.1 Receipts in the Consolidated Fund

6.1.1 Tax Receipts

Tax receipts relate to remittances from Kenya Revenue Authority (KRA) to the Principal Secretary National Treasury being the designated Receiver of Revenue and are summarized below;

| | 30th June 2018 KShs | 30th June 2017 KShs |
|---|---|---|
| Taxes on Income, Profits and Capital Gains | 657,186,136,272 | 627,469,093,794 |
| Taxes on Property | 763,288,921 | 998,065,691 |
| Taxes on Goods and Services | 524,881,879,090 | 504,507,993,930 |
| Taxes on International Trade & Transactions | 120,583,725,848 | 115,645,212,536 |
| Other Taxes | 12,128,528,633 | 8,606,072,968 |
| Total Tax Receipts | 1,315,543,558,764 | 1,257,226,438,919 |

6.1.2 Non Tax Receipts

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|--|---|---|
| Administrative Fees | 20,468,139,120 | 18,455,605,818 |
| Property Income | 24,113,343,658 | 29,152,005,660 |
| Fines, Penalties and Forfeitures | 1,123,835,935 | 1,083,409,439 |
| Sale of Goods and Services | 470,507,497 | 1,034,365,938 |
| Receipts from Railway Development Levy Fund | 20,693,095,047 | 18,939,933,523 |
| Receipts from Road Maintenance Levy Fund | 73,744,832,000 | 69,113,788,000 |
| Receipts from African Union and Other International Organization Subscription Fund | 2,644,297,368 | 787,939,623 |
| Other Receipts | 14,735,382,830 | 14,344,334,910 |
| Total | 157,993,433,455 | 152,911,382,911 |

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

6.1.3 Grants

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|---|---|---|
| Grants from Foreign Governments | 467,596,710 | 28,000,000 |
| Grants from International Organizations | 16,185,887,569 | 14,343,810,089 |
| Total Grants | 16,653,484,279 | 14,371,810,089 |

See note 6.2.3 for a detailed breakdown by development partners.

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6.1.4 Sale Proceeds from Domestic Borrowings

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|----------------------------------|---|---|
| Domestic borrowing | | |
| Treasury Bonds new issues | 318,069,451,807 | 329,143,390,680 |
| Treasury Bills (net) | 96,608,419,992 | 86,012,178,965 |
| Total domestic borrowings | 414,677,871,799 | 415,155,569,645 |

6.1.5 Proceeds from External Borrowings

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|---|---|---|
| External borrowing | | |
| Commercial Loans | 298,084,045,825 | 186,302,594,108 |
| Borrowings from Foreign Governments and International Organizations | 43,948,387,657 | 60,336,423,759 |
| Total External borrowings | 342,032,433,482 | 246,639,017,867 |

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|---|---|---|
| External Borrowings received through the Exchequer | 330,757,837,696 | 224,433,972,940 |
| External Borrowings received via Special Project Deposit accounts | 11,274,595,786 | 22,205,044,927 |
| Total External borrowings | 342,032,433,482 | 246,639,017,867 |

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

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6.2 Statement of Exchequer Receipts and Transfers

This statement summarizes the receipts and transfers through the Exchequer Account for the financial year ended 30th June 2018.

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

| | | 30th June 2018 | 30th June 2017 |
|--|--------------|----------------------------------|----------------------------------|
| | Notes | KShs | KShs |
| Opening balance | | 30,928,022,008 | 59,808,758,121 |
| Receipts | | | |
| Income Tax | 6.2.2 | 1,311,692,286,771 | 1,253,462,715,509 |
| Non Tax Income | 6.2.2 | 58,210,790,822 | 60,849,307,894 |
| Grants | 6.2.3 | 16,653,484,279 | 14,371,810,089 |
| Net Domestic Borrowing | 6.2.4 | 420,973,660,000 | 414,990,100,000 |
| External Borrowing | 6.2.5 | 330,757,837,696 | 224,433,972,940 |
| Total Receipts | | 2,138,288,059,568 | 1,968,107,906,432 |
| Transfers from the Exchequer | | | |
| National Government Recurrent | 6.2.6 | 890,692,346,615 | 819,940,446,000 |
| National Government Development | 6.2.6 | 276,350,152,444 | 394,229,440,637 |
| Consolidated Fund Services | 6.2.6 | 583,207,916,207 | 498,110,300,908 |
| Total National Government | | 1,750,250,415,266 | 1,712,280,187,545 |
| County Governments | 6.2.6 | 316,176,892,960 | 284,708,455,000 |
| Total Transfers | | 2,066,427,308,226 | 1,996,988,642,545 |
| Excess of Receipts over transfers during the Year | | 71,860,751,342 | (28,880,736,113) |
| Closing Cash Book balance | | 102,788,773,350 | 30,928,022,008 |

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6.2.1 Analysis of Budget versus Actuals

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

| | Original Estimates KShs | Revised Estimates KShs | Total Actual 30 th June 2018 KShs | Variance 30 th June 2018 KShs | % Realized 30 th June 2018 |
|----------------------------------|----------------------------|---------------------------|--|--|--|
| | | | KShs | KShs | KShs |
| Receipts Collections: | | | | | |
| Tax Income | 1,499,446,254,298 | 1,415,906,292,567 | 1,311,692,286,771 | 104,214,005,796 | 92.64% |
| Non Tax Income | 53,729,478,372 | 77,765,262,315 | 58,210,790,822 | 19,554,471,493 | 74.85% |
| Net Domestic Borrowing | 466,676,631,978 | 458,571,448,279 | 420,973,660,000 | 37,597,788,279 | 91.80% |
| Grants | 18,636,484,326 | 19,074,386,900 | 16,653,484,279 | 2,420,902,621 | 87.31% |
| External Borrowing | 233,730,062,105 | 338,666,105,602 | 330,757,837,696 | 7,908,267,906 | 97.66% |
| Total Exchequer Receipts | 2,272,218,911,079 | 2,309,983,495,663 | 2,138,288,059,568 | 171,695,436,095 | 92.57% |
| Exchequer Transfers: | | | | | |
| National Government Recurrent | 878,312,230,030 | 945,647,787,860 | 890,692,346,615 | 54,955,441,245 | 94.19% |
| National Government Development | 388,482,032,432 | 318,497,840,756 | 276,350,152,444 | 42,147,688,312 | 86.77% |
| County Governments | 318,980,618,640 | 318,980,618,640 | 316,176,892,960 | 2,803,725,680 | 99.12% |
| Consolidated Fund Services | 699,224,648,617 | 726,857,248,407 | 583,207,916,207 | 143,649,332,200 | 80.24% |
| Total Exchequer Transfers | 2,284,999,529,719 | 2,309,983,495,663 | 2,066,427,308,226 | 243,556,187,437 | 89.46% |

The original estimates were approved by the National Assembly via the Appropriation Acts. The Appropriation Act authorized the issue of monies out of the consolidated fund and its application toward the service of the year ending 30th June 2018 and to appropriate the monies, and monies voted on account by the National Assembly for certain public services and purposes.

Revenue collection in FY 2017/18 was below the revised budget.

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6.2.2 Income Tax and Non Income Tax Receipts

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

| | 30 th June 2018 KShs | 30 th June 2017 KShs |
|---|------------------------------------|------------------------------------|
| Income Tax | | |
| Taxes on Income, Profits and Capital Gains | 657,233,310,114 | 627,469,093,795 |
| Taxes on Goods and Services | 630,677,412,693 | 603,046,912,768 |
| Taxes in International Trade and Transactions | 23,781,563,964 | 22,946,708,946 |
| Total income tax | 1,311,692,286,771 | 1,253,462,715,509 |
| | | |
| Non Income Tax | | |
| Other taxes | 53,623,002,172 | 51,613,288,614 |
| Fines, Penalties and Forfeitures | 2,371,571,437 | 1,518,212,097 |
| Other Receipts Not Classified Elsewhere | 2,216,217,213 | 7,717,807,183 |
| Total non-income tax | 58,210,790,822 | 60,849,307,894 |

6.2.3 Grants

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

| | 30 th June 2018 KShs | 30 th June 2017 KShs |
|---|------------------------------------|------------------------------------|
| Grants from Foreign Governments | 467,596,710 | 28,000,000 |
| Grants from International Organizations | 16,185,887,569 | 14,343,810,089 |
| Grand total | 16,653,484,279 | 14,371,810,089 |

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

| Description | 30 th June 2018 KShs | 30 th June 2017 KShs |
|---|------------------------------------|------------------------------------|
| Grants from Foreign Governments | | |
| Government of Italy | 12,000,000 | 28,000,000 |
| Government of Denmark | 191,871,939 | - |
| Government of Sweden | 263,724,771 | - |
| Total | 467,596,710 | 28,000,000 |
| | | |
| Grants from International Organisations | | |
| African Union Mission in Somalia (AMISOM) | 4,727,513,916 | 7,335,658,437 |
| Danish International Development Agency (DANIDA) | 1,610,335,149 | 762,678,020 |
| International Development Association (IDA) | 3,457,104,457 | 3,245,350,362 |
| The Global Fund | 2,741,376,387 | 1,639,199,558 |
| The United Nations Children's Fund (UNICEF) | 51,640,150 | 13,721,280 |
| Swedish International Development Cooperation Agency (SIDA) | - | 897,492,985 |
| Japan International Corporation (JICA) | - | 11,880,000 |
| International Fund for Agricultural Development (IFAD) | 477,130,414 | 129,969,553 |
| African Development Bank (ADB) | 13,825,845 | - |
| United Nations Development Programme (UNDP) | 18,716,155 | 19,999,000 |

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| Description | 30th June 2018 | 30th June 2017 |
|---|----------------------------------|----------------------------------|
| | KShs | KShs |
| United Nations Environmental Programme (UNEP) | 14,334,987 | 9,500,000 |
| World Food Programme | - | 110,000,000 |
| Deutsche Gesellschaft fur Internationale Zusammenarbeit GIZ | - | 3,985,200 |
| United National Population Fund (UNFPA) | - | 164,375,694 |
| European Economic Community Funds | 340,000,000 | - |
| FINLAND - Water Sector Trust Fund | 222,333,626 | - |
| Kenya Devolution Support Project | 2,511,576,483 | - |
| Total grants from International Organisations | 16,185,887,569 | 14,343,810,089 |
| Total | 16,653,484,279 | 14,371,810,089 |

6.2.4 Transfers from Domestic Borrowings Accounts to Exchequer Account

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

| | 30th June 2018 | 30th June 2017 |
|----------------------|----------------------------------|----------------------------------|
| | KShs | KShs |
| Treasury Bonds | 103,100,000,000 | 328,990,100,000 |
| Treasury Bills (net) | 317,873,660,000 | 86,000,000,000 |
| Net proceeds | 420,973,660,000 | 414,990,100,000 |

6.2.5 Transfers of Proceeds from External Borrowings to Exchequer Account

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

| | 30th June 2018 | 30th June 2017 |
|---|----------------------------------|----------------------------------|
| | KShs | KShs |
| Commercial Financing | 298,084,045,825 | 186,302,594,108 |
| Borrowings from International Organizations | 32,673,791,871 | 38,131,378,832 |
| Total | 330,757,837,696 | 224,433,972,940 |

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

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6.2.5 Transfers of Proceeds from External Borrowings to Exchequer Account (continued)

| Description | 30 th June 2018 KShs | 30 th June 2017 KShs |
|--|------------------------------------|------------------------------------|
| Commercial Financing | | |
| African Export–Import Bank (AFREXIM BANK) | - | 10,114,000,000 |
| Syndicated Loan | - | 110,969,311,208 |
| Eastern and Southern Africa Trade and Development Bank | 96,103,150,000 | 65,219,282,900 |
| Sovereign Bond 2018 Proceeds | 201,980,895,825 | - |
| Total commercial financing | 298,084,045,825 | 186,302,594,108 |
| Borrowings from International Organisations | | |
| International Development Association (IDA) | 28,931,442,185 | 34,834,808,495 |
| International Fund for Agricultural Development (IFAD) | 1,633,160,800 | 709,881,493 |
| Agence Francaise de Development (AFD) | 116,645,378 | - |
| The United Nations Children's Fund (UNICEF) | - | - |
| Japan International Corporation (JICA) | 456,447,689 | 1,394,400,000 |
| Danish International Development Agency (DANIDA) | - | 36,978,144 |
| African Development Bank (ADB) | 137,870,686 | 179,112,321 |
| The Global Fund | - | 912,842,393 |
| KFW Bank - Government of Germany | 309,786,410 | 63,355,986 |
| NARIGP | 1,088,438,723 | - |
| Total borrowings from International Organisations | 32,673,791,871 | 38,131,378,832 |
| Total | 330,757,837,696 | 224,433,972,940 |

6.2.6 Exchequer Transfers

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

| | | 30th June 2018 KShs | 30th June 2017 KShs |
|---------------------------------|--------------|--------------------------|--------------------------|
| National Government Recurrent | Appendix 1.1 | 890,692,346,615 | 819,940,446,000 |
| National Government Development | Appendix 1.2 | 276,350,152,444 | 394,229,440,637 |
| National Government CFS | Appendix 1.3 | 583,207,916,207 | 498,110,300,908 |
| County Governments | Appendix 1.4 | 316,176,892,960 | 284,708,455,000 |
| Net Exchequer Transfers | | 2,066,427,308,226 | 1,996,988,642,545 |

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

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6.3 Statement of Receivers of Revenue

This statement shows the consolidated receipts through the Receivers of Revenue and subsequent transfers to the Exchequer Account.

6.3.1 Summary Movement of Receivers of Revenue Accounts for the financial year ended 30th June 2018

| No | Receivers of Revenue (RoR) | Total Opening Balances Kshs | Opening Balance Adjustment Kshs | Total Tax Receipts Kshs | Total Non Tax Receipts Kshs | Total Grants Kshs | Total Loans Kshs | Total Receipts Kshs | Transfer to the Exchequer by RoR *** Kshs | Closing Balance Kshs |
|----|---|--------------------------------|------------------------------------|----------------------------|--------------------------------|----------------------|---------------------|------------------------|--|-------------------------|
| 1 | Principal Secretary to the National Treasury – Taxes ** | 1,745,011,675 | - | 1,315,504,349,120 | 473,674,545 | 4,727,513,916 | - | 1,320,705,537,581 | (1,320,705,537,581) | 1,745,011,675 |
| 2 | Principal Secretary to the National Treasury – Resource Mobilisation Department | 94,104 | - | - | - | - | - | 1,141,402,258 | 1,141,402,258 | (1,141,402,258) 94,104 |
| 3 | Principal Secretary to the National Treasury – Public Debt | - | - | - | - | - | - | 719,057,705,825 | 719,057,705,825 | (719,057,705,825) - |
| 4 | Director General - Public Investment and Portfolio Management **** | 107,036 | - | - | 28,905,044,823 | - | - | 28,905,044,823 | (28,905,044,823) | 107,036 |
| 5 | Principal Secretary to the National Treasury – Pensions | - | - | - | 308,019,086 | - | - | 308,019,086 | (308,019,086) - | |
| 6 | Principal Secretary to the Ministry of Lands and Physical Planning | - | - | 39,209,644 | 816,713,415 | - | - | 855,923,059 | (855,923,059) - | |
| 7 | Principal Secretary to the State Department for Housing & Urban Development | 154,633,410 | - | - | 156,530,113 | - | - | 156,530,113 | (174,311,800) | 136,851,723 |
| 8 | Chief Registrar - The Judiciary | 470,931,785 | - | - | 2,078,739,966 | - | - | 2,078,739,966 | (1,967,609,303) | 582,062,448 |
| 9 | Principal Secretary to the State Department for Agriculture **** | 439,300,200 | - | - | - | - | - | - | (439,300,200) - | |
| 10 | Principal Secretary to the State Department | - | - | - | 280,475,800 | - | - | 280,475,800 | (280,475,800) - | |

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| No | Receivers of Revenue (RoR) | Total Opening Balances Kshs | Opening Adjustment Kshs | Total Tax Receipts Kshs | Total Non Tax Receipts Kshs | Total Grants Kshs | Total Loans Kshs | Total Receipts Kshs | Transfer to the Exchequer by RoR *** Kshs | Closing Balance Kshs |
|----|--|--------------------------------|----------------------------|----------------------------|--------------------------------|----------------------|------------------------|--------------------------|--|-------------------------|
| | for Correctional Services | | | | | | | | | |
| 11 | Office of the Attorney General and Department of Justice | 217,838,420 | - | - | 303,244,050 | - | - | 303,244,050 | (521,082,470) | - |
| 12 | Principal Secretary - State Department of Interior | 3,993,960 | - | - | 11,916,221,383 | - | - | 11,916,221,383 | (11,902,043,868) | 18,171,475 |
| 13 | Principal Secretary to the Ministry of Tourism | - | - | - | - | - | - | - | - | - |
| 14 | Principal Secretary to the State Department for Fisheries and the Blue Economy | - | - | - | 106,746,683 | - | - | 106,746,683 | (106,746,683) | - |
| 15 | Principal Secretary to the Ministry of Mining | 10,611,217 | - | - | 1,409,348,144 | - | - | 1,409,348,144 | (1,236,410,951) | 183,548,410 |
| 16 | Direct Debits to the Exchequer* | - | - | - | 7,228,085,885 | - | - | 7,228,085,885 | (7,228,085,885) | - |
| | Total FY 2017/18 | 3,042,521,807 | - | 1,315,543,558,764 | 53,982,843,893 | 4,727,513,916 | 720,199,108,083 | 2,094,453,024,656 | (2,094,829,699,592) | 2,665,846,871 |

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

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

*** The Kshs 2,094,829,699,592 transferred to Exchequer includes Kshs 420,973,660,000 relating to domestic borrowing and Kshs 1,673,856,039,592 from the other RoR. See note 4.

**** Director General - Public Investment and Portfolio Management is consolidated within the National Treasury receiver of revenue financial statements but has been separated for purposes of disclosure in the above note.

***** The Principal Secretary to the State Department for Agriculture was not designated the Receiver of National Government Revenue in financial year 2017/2018. However, the closing balances in the financial year 2016/2017 were subsequently transferred to the Exchequer in the financial year 2017/2018.

***** The Principal Secretary to the Ministry of Tourism was designated the Receiver of National Government Revenue in financial year 2017/2018. However, the Receiver did not collect any revenues in financial year 2017/2018.

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

| No | Receivers of Revenue (RoR) | Total Opening Balances Kshs | Opening Balance Adjustment **** Kshs | Total Tax Receipts Kshs | Total Non Tax Receipts Kshs | Total Grants Kshs | Total Loans Kshs | Total Receipts Kshs | Transfer to the Exchequer by RoR *** Kshs | Closing Balance Kshs |
|----|---|--------------------------------|--|----------------------------|--------------------------------|----------------------|---------------------|------------------------|--|-------------------------|
| 1 | Principal Secretary to the National Treasury – Taxes ** | 3,570,884,295 | (1,908,009,591) | 1,257,137,226,376 | 1,550,365,667 | 7,335,658,437 | - | 1,266,023,250,480 | (1,265,941,113,509) | 3,570,884,295 |
| 2 | Principal Secretary to the National Treasury – Resource Mobilisation Department | 94,104 | - | - | - | 161,106,000 | 335,562,500 | 496,668,500 | (496,668,500) | 94,104 |
| 3 | Principal Secretary to the National Treasury – Debt | - | - | - | - | - | 601,292,694,108 | 601,292,694,108 | (601,292,694,108) | - |
| 4 | Investment Secretary - National Treasury**** | 107,036 | - | - | 33,844,628,931 | - | - | 33,844,628,931 | (33,844,628,931) | 107,036 |
| 5 | Principal Secretary to the National Treasury – Pensions | - | - | - | 356,715,202 | - | - | 356,715,202 | (356,715,202) | - |
| 6 | Principal Secretary to the Ministry of Lands and Physical Planning | - | - | 89,212,543 | 741,216,518 | - | - | 830,429,061 | (830,429,061) | - |
| 7 | Principal Secretary to the State Department for Housing & Urban Development | - | - | - | 249,561,263 | - | - | 249,561,263 | (94,927,853) | - |
| 8 | Chief Registrar - The Judiciary | 217,770,172 | - | - | - | - | - | - | - | - |
| 9 | Principal Secretary to the State Department for Agriculture | - | - | - | 1,930,440,874 | - | - | 1,930,440,874 | (1,677,279,261) | 217,770,172 |
| 10 | Principal Secretary to the State Department for Corrections | - | - | - | 439,300,200 | - | - | 439,300,200 | - | - |
| 11 | Office of the Attorney General and Services | - | - | - | 112,710,958 | - | - | 112,710,958 | (112,710,958) | - |
| 12 | Department of Justice | 164,322,122 | - | - | 585,063,916 | - | - | 585,063,916 | (531,547,618) | 164,322,122 |

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| No | Receivers of Revenue (RoR) | Total Opening Balances Kshs | Opening Balance Adjustment **** Kshs | Total Tax Receipts Kshs | Total Non Tax Receipts Kshs | Total Grants Kshs | Total Loans Kshs | Total Receipts Kshs | Transfer to the Exchequer by RoR *** Kshs | Closing Balance Kshs |
|----|--|--------------------------------|---|----------------------------|--------------------------------|----------------------|------------------------|--------------------------|--|-------------------------|
| | | | | Total Tax Receipts Kshs | Total Non Tax Receipts Kshs | Total Grants Kshs | Total Loans Kshs | Total Receipts Kshs | Transfer to the Exchequer by RoR *** Kshs | Closing Balance Kshs |
| 13 | Principal Secretary to the State Department for Broadcasting & Telecommunication | - | - | - | - | - | - | - | - | - |
| 14 | Principal Secretary to the State Department for Public Works | - | - | - | 534,500 | - | - | 534,500 | (534,500) | - |
| 15 | Principal Secretary - State Department of Interior | - | - | - | 10,752,953,005 | - | - | 10,752,953,005 | (10,748,375,972) | - |
| 16 | Principal Secretary to the State Department for Fisheries and the Blue Economy | 1,482,000 | - | - | 181,461,217 | - | - | 181,461,217 | (182,943,217) | 1,482,000 |
| 17 | Principal Secretary to the Ministry of Mining | - | - | - | 1,083,881,960 | - | - | 1,083,881,960 | (1,073,270,743) | - |
| 18 | Direct Debits to the Exchequer* | - | - | - | 6,253,205,016 | - | - | 6,253,205,016 | (6,253,205,016) | - |
| | Total FY 2016/17 | 3,954,659,729 | (1,908,009,591) | 1,257,226,438,919 | 58,082,039,227 | 7,496,764,437 | 601,628,256,608 | 1,924,433,499,191 | (1,923,437,044,449) | 3,954,659,729 |

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

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

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

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

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

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6.3.3 Collection of Revenue by KRA

This statement shows the collection of tax receipts by Kenya Revenue Authority (KRA) summarised into respective tax heads for the fiscal year ended 30th June 2018 and 30th June 2017.

| | 30th June 2018 KShs | 30th June 2017 KShs |
|---|--|--|
| Opening Balances | 18,196,446,382 | 15,590,549,916 |
| Treasury Collections | | |
| Taxes on Income, Profits and Capital Gains | 659,020,850,476 | 630,466,861,216 |
| Taxes on Property | 601,050,598 | 860,894,102 |
| Taxes on Goods and Services | 541,639,686,201 | 515,772,091,507 |
| Taxes on International Trade and Transactions | 120,106,572,980 | 111,647,243,398 |
| Other Taxes | 15,103,724,114 | 11,674,521,797 |
| Collection for Railway Development Levy | 20,780,085,649 | 18,902,516,338 |
| Total Gross Treasury Collections | 1,357,251,970,018 | 1,289,324,128,358 |
| Agency Collections | 95,004,468,983 | 92,126,116,068 |
| A-I-A Revenue | 85,975,191 | 83,003,417 |
| Total Gross Revenue Collections | 1,452,342,414,192 | 1,381,533,247,843 |
| Prior years returned payments | 1,483,146,236 | - |
| Total Funds Available for Transfer During the Year | 1,453,825,560,428 | 1,381,533,247,843 |
| Transfer to National Treasury* | (1,317,591,996,192) | (1,254,892,650,107) |
| Transfer to Railway Development Levy | (20,778,326,200) | (18,935,096,554) |
| Transfers to Principals | (95,259,916,612) | (89,520,429,665) |
| Agency Commissions | (2,259,576,165) | (2,137,325,893) |
| VAT Refunds | (18,251,329,762) | (13,358,642,486) |
| A-I-A Revenue | (85,734,675) | (83,206,672) |
| Total Transfers and Commissions | (1,454,226,879,606) | (1,378,927,351,377) |
| Closing Balance | 17,795,127,204 | 18,196,446,382 |

* The reconciliation of KRA's Transfer to National Treasury Receiver of Revenue is as shown below.

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| Description | Note | 30th June 2018 | 30th June 2017 |
|--|----------------|----------------------------------|----------------------------------|
| | | KShs | KShs |
| Amount available for transfer to Treasury as per the KRA Revenue Accountability Report | | 1,317,591,996,192 | 1,254,892,650,107 |
| Add: | | | |
| Prior year mispostings between tax heads | | - | 1,678,544,040 |
| Current year mispostings between tax heads | | 490,263,985 | 299,368,421 |
| Bank unapplied funds reported in FY 2018/19 (Prior year reported in FY 2017/18) | | 407,700,461 | 1,219,335,279 |
| Provision for Refund FY 2017/2018 Excise (Prior year provision for FY 2016/2017 Excise) | | 48,000,000 | 100,000,000 |
| Excise on mobile collections | | - | 90,954,916 |
| Adjustments of understated/ (overstated) opening balances | | 1,997,454,484 | 841,336,804 |
| Less: | | | |
| Collections received by CBK in July 2017 backdated to June 2017 by Treasury (Prior year: received in July 2016 backdated to June 2016) | | (2,392,049,313) | (841,075) |
| Closing cash in transit at the end of the year | | (2,639,016,689) | (1,984,122,116) |
| Amount recorded by National Treasury Receiver of Revenue | 6.3.1/2 | 1,315,504,349,120 | 1,257,137,226,376 |

6.4 Domestic Borrowing Accounts

National Treasury operates a number of deposit accounts for revenue collection, borrowing and other specific purposes. These include the trading accounts for treasury bills (net) and treasury bonds, as well as the overdraft account. This statement consolidates the domestic borrowing accounts, showing the receipts and transfers through the domestic borrowing accounts.

6.4.1 Movement of Domestic Borrowing Accounts for financial year ended 30th June 2018

| Items | Treasury Bond Account KShs | Treasury Bills (Net) Account KShs | Overdraft account KShs | Totals | | Totals KShs |
|---|-------------------------------|---|---------------------------|------------------------------------|------------------------------------|----------------|
| | | | | 30 th June 2018 KShs | 30 th June 2017 KShs | |
| Opening balance | 153,290,680 | 14,167,201,164 | - | 14,320,491,844 | (16,768,407,930) | |
| Net domestic borrowing | | | | | | |
| New Issues of Treasury Bonds | 318,069,451,807 | - | - | 318,069,451,807 | 329,143,390,680 | |
| Net Borrowing for Treasury Bills (net) | - | 96,608,419,992 | - | 96,608,419,992 | 86,012,178,965 | |
| Net Borrowing | 318,069,451,807 | 96,608,419,992 | - | 414,677,871,799 | 415,155,569,645 | |
| Transfers | | | | | | |
| Net transfer between Treasury Bonds Interest a/c and Overdraft a/c | - | - | (56,849,237,055) | (56,849,237,055) | 44,203,669,036 | |
| Net transfer between Treasury Bonds Interest a/c and Treasury Bills a/c | - | - | - | - | (13,280,238,907) | |
| Net inter-account transfers | - | - | (56,849,237,055) | (56,849,237,055) | 30,923,430,129 | |
| Transfers to Exchequer | | | | | | |
| Transfer from Treasury Bonds to Exchequer a/c | (317,873,660,000) | - | - | (317,873,660,000) | (328,990,100,000) | |
| Transfer from Treasury Bills to Exchequer a/c | (103,100,000,000) | - | - | (103,100,000,000) | (86,000,000,000) | |
| Total transfers to Exchequer | (317,873,660,000) | (103,100,000,000) | - | (420,973,660,000) | (414,990,100,000) | |
| Closing balances | 349,082,487 | 7,675,621,156 | (56,849,237,055) | (48,824,533,412) | 14,320,491,844 | |
| Represented by: Bank balances | 349,082,487 | 7,675,621,156 | (56,849,237,055) | (48,824,533,412) | 14,320,491,844 | |

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

| Items | Treasury Bond Account | Treasury Bills (Net) Account KShs | Overdraft account KShs | 30 th June 2017 KShs | Totals 30 th June 2016 KShs | Totals |
|---|-----------------------|-----------------------------------|------------------------|---------------------------------|--|------------------|
| Opening balance | - | 27,435,261,106 | (44,203,669,036) | (16,768,407,930) | | (36,444,146,763) |
| Net domestic borrowing | | | | | | |
| New Issues of Treasury Bonds | | 329,143,390,680 | - | - | 329,143,390,680 | 281,361,545,044 |
| Net Borrowing for Treasury Bills (net) | | - | 86,012,178,965 | - | 86,012,178,965 | 205,792,392,113 |
| Net Borrowing | | 329,143,390,680 | 86,012,178,965 | - | 415,155,569,645 | 487,153,937,157 |
| Transfers | | | | | | |
| Transfer from CFS R50 to Treasury Bills a/c and Overdraft a/c | - | - | - | - | - | 80,267,572,342 |
| Net transfer between Treasury Bills a/c and Overdraft a/c | - | - | - | - | - | 8,718,789,052 |
| Net transfer between Treasury Bills Interest a/c and Overdraft a/c | - | - | 44,203,669,036 | 44,203,669,036 | (50,219,817,028) | |
| Net transfer between Treasury Bills Interest a/c and Treasury Bills a/c | - | (13,280,238,907) | - | (13,280,238,907) | - | |
| Net inter-account transfers | | (13,280,238,907) | 44,203,669,036 | 30,923,430,129 | 38,766,544,366 | |
| Transfers to Exchequer | | | | | | |
| Transfer from Treasury Bond to Exchequer a/c | (328,990,100,000) | - | - | (328,990,100,000) | (281,411,581,649) | |
| Transfer from Treasury Bills to Exchequer a/c | (86,000,000,000) | - | (86,000,000,000) | (224,833,161,041) | | |
| Total transfers to Exchequer | (328,990,100,000) | (86,000,000,000) | - | (414,990,100,000) | (506,244,742,690) | |
| Closing balances | 153,290,680 | 14,167,201,164 | - | 14,320,491,844 | (16,768,407,930) | |
| Represented by: Bank balances | 153,290,680 | 14,167,201,164 | - | 14,320,491,844 | (16,768,407,930) | |

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6.5 Statement of Special Funds

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

Pursuant to the enactment of Miscellaneous Fee and Levies Act No. 29 of 2016, the African Union and Other International Organization Subscription Fund was established in the financial year 2016/17. Out of the import declaration fee which is 2% of the customs value collected by the Kenya Revenue Authority, 10% of the fee is paid into the African Union and Other International Organization Subscription Fund established and managed in accordance with the Public Finance Management Act, No. 18 of 2012. The monies in the fund are to be used for payment of Kenya's contribution to the African Union and any other international organisation to which Kenya has a financial obligation. There was no disbursement from this fund in the financial year 2016/17 and 2017/18.

This statement summarizes the receipts and transfers through the three Special Funds for the financial year ended 30th June 2018.

| Receiver of Revenue (RoR) | SF-Railway Development Levy Fund KShs | SF-Road Maintenance Levy Fund KShs | SF- African Union and Other International Organization Subscription Fund KShs | 30 th June 2018 KShs | 30 th June 2017 KShs |
|-------------------------------|--|---------------------------------------|--|------------------------------------|------------------------------------|
| Total Opening Balances | 10,663,352,471 | 24,666,679,000 | 787,939,623 | 36,117,971,094 | 31,044,460,286 |
| Total Receipts | 20,693,095,047 | 73,744,832,000 | 2,644,297,368 | 97,082,224,415 | 88,841,661,146 |
| Transfers to public entities* | (15,557,910,690) | (63,473,600,000) | - | (79,031,510,690) | (83,768,150,338) |
| Surplus | 15,798,536,828 | 34,937,911,000 | 3,432,236,991 | 54,168,684,819 | 36,117,971,094 |
| Represented by: | | | | | |
| Bank Balances | 15,798,536,828 | 34,937,911,000 | 3,432,236,991 | 54,168,684,819 | 36,117,971,094 |

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

| | 30 th June 2018 KShs | 30 th June 2017 KShs |
|--|------------------------------------|------------------------------------|
| Railway Development Levy Operations Account | 15,557,910,690 | 23,299,550,338 |
| Road Maintenance Levy Fund | | |
| Kenya Roads Board | 1,269,472,000 | 775,027,000 |
| Kenya National Highways Authority | 21,464,128,000 | 20,459,228,000 |
| Kenya Rural Roads Authority | 11,438,298,000 | 10,893,617,000 |
| Kenya Urban Roads Authority | 5,361,702,000 | 5,106,383,000 |
| Kenya Wildlife Service | 525,000,000 | 500,000,000 |
| State Department of Infrastructure | 5,250,000,000 | 5,000,000,000 |
| County Governments ** | 7,875,000,000 | 7,500,000,000 |
| Road Annuity Programme | 10,290,000,000 | 9,800,000,000 |

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| | 30th June 2018 | 30th June 2017 |
|--------------------|----------------------------------|----------------------------------|
| | KShs | KShs |
| Others | - | 434,345,000 |
| Total | 63,473,600,000 | 60,468,600,000 |
| Grand Total | 79,031,510,690 | 83,768,150,338 |

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

| Description | Amounts Disbursed by the Road Maintenance Fund KShs | Amounts Received by the County Governments KShs | Timing Difference Kshs | Explanation |
|-------------|--|--|------------------------------|-------------------|
| Fuel Levy | 7,875,000,000 | 10,646,553,032 | (2,771,553,032) | See Note 1 below. |

Notes

1. Road Maintenance Levy Fund vs County's Reconciliation

| Description | Amount KShs) | Comments |
|---|----------------|---|
| Amounts Disbursed by the Road Maintenance Levy Fund | 7,875,000,000 | As per Road Maintenance Fund's financial statements |
| Add: | 3,193,192,368 | Relates to CARA allocation of financial year 2016/2017 that was disbursed in financial year 2017/2018 but was accrued in the Fund's financials in the financial year 2016/2017. |
| Less: Undisbursed by the Fund | (421,639,336) | This had not been disbursed by the Fund as at 30th June 2018 but was accrued in the Fund's financials for the financial year 2017/2018 |
| Amounts received by the County Governments | 10,646,553,032 | As per County Government financial statements |

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6.6 Statement of Special Projects Deposit Accounts

6.6.1 Flow of Donor Funds/Disbursements

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

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

6.6.2 Summary of movement of funds during FY 2017/2018

During the financial year 2017/2018, the accounts had an opening balance of Kshs 23.7 Billion (PY: Kshs 21.9 Billion), received Kshs 58.78 Billion (PY: Kshs 66.88 Billion) from the development partners, disbursed a total of Kshs 59.94 Billion (PY: Kshs 65.43 Billion) and ended with a closing balance of Kshs 22.11 Billion (PY: Kshs 23.67 Billion).

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|--|---|---|
| Opening balance | 23,665,369,284 | 21,923,878,070 |
| Opening balance adjustments | - | - |
| Receipts from development partners* | 54,732,955,762 | 66,875,906,911 |
| Disbursements to projects through the Exchequer Accounts | (43,458,359,976) | (44,670,861,984) |
| Payments to supplier or direct transfer to projects | (12,438,371,175) | (20,754,700,266) |
| Exchange (loss)/ gain | (396,219,862) | 291,146,553 |
| Closing balance represented by bank balances | 22,105,374,033 | 23,665,369,284 |

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

| | Note | 30th June 2018 KShs | 30th June 2017 KShs |
|--|-------------|---|---|
| Grants from international organisations | 4.1/4.2 | 11,925,970,363 | 6,875,045,652 |
| External borrowings from international organisations | 4.1/4.2 | 42,806,985,399 | 60,000,861,259 |
| Total Receipts | | 54,732,955,762 | 66,875,906,911 |

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6.7 Statement of E-Citizen revenue control accounts

6.7.1 Flow of Funds

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

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

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

6.7.2 Summary of movement of funds during FY 2017/2018

During the financial year 2017/2018 the accounts had an opening balance of Kshs 703.47 Million (PY: KShs 185.82 Million), received KShs 14.12 Billion (PY: KShs 9.97 Billion) for public related services, disbursed KShs 9.47 Billion (PY: KShs 6.09 Billion) to National Goverment Receivers of Revenue and KShs 3.81 Billion (PY: KShs 3.34 Billion) to County Governments and other Receivers, incurred other charges amounting to KShs 0.38 Million (PY: KShs 28.64 Million) and ended with a closing balance of KShs 1.54 Billion (PY: KShs 703.47 Million).

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

| | 30th June 2018 KShs | 30th June 2017 KShs |
|--|---|---|
| Opening balance | 703,467,476 | 185,823,065 |
| Opening balance adjustment | | |
| Receipts | | |
| Safaricom Mpesa (Paybill No.206206) | 6,306,274,528 | 5,050,108,850 |
| Visa/ Master Card | 1,944,864,064 | - |
| KCB (Cash Deposits & Card Centre) | 3,809,295,593 | 3,048,532,229 |
| KCB – RTGS | 1,523,865,230 | - |
| Equity | 141,011,833 | 34,625,897 |
| Pesaflow | 136,378,305 | - |
| Airtel | 7,649,819 | 2,215,032 |
| Kenswitch | 468,000 | 202,400 |
| Commission (Convinience fees) | 248,773,860 | - |
| KCB (USD Account) | - | 1,835,333,287 |
| Total Receipts | 14,118,581,232 | 9,971,017,695 |
| Disbursements to National Government Receiver of Revenues | | |
| Principal Secretary - State Department of Interior | (8,413,522,714) | (5,687,197,770) |

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| | 30th June 2018 | 30th June 2017 |
|---|----------------------------------|----------------------------------|
| | KShs | KShs |
| Office of The Attorney General and Department of Justice | (719,608,564) | (252,653,887) |
| Principal Secretary - Ministry of Land, Housing and Urban Development | (330,073,921) | (146,057,390) |
| Principal Secretary - Ministry of Mining | (2,710,860) | (865,050) |
| Total Disbursements to National Government Receiver of Revenues | (9,465,916,059) | (6,086,774,097) |
| Disbursements County Governments and Other Receivers | | |
| National Transport and Safety Authority (NTSA) | (2,732,685,944) | (2,638,729,391) |
| Mombasa County | (677,895,643) | (546,787,688) |
| Kisumu County | (84,404,776) | (73,506,863) |
| Nyeri County | (57,429,872) | (78,935,275) |
| Settlement for 2016/2017 that were paid in 2017/2018 | (259,824,685) | - |
| Total Disbursements to County Governments and Other Receivers | (3,812,240,920) | (3,337,959,217) |
| Other Charges | | |
| Convinience Fee (<i>Note i*</i>) | - | (9,965,000) |
| Reversals to Customers (<i>Note ii*</i>) | - | (1,200) |
| Bank Charges (<i>Note iii*</i>) | (375,834) | (111) |
| Exchange Differences (<i>Note iv*</i>) | - | (1,607,361) |
| Net Reversals from CBK to KCB Settlement A/c (Due to Misposting) (<i>Note v*</i>) | - | (17,066,298) |
| Total Other Charges | (375,834) | (28,639,970) |
| Closing balance | 1,543,515,895 | 703,467,476 |
| Represented By: | | |
| KCB USD account (PY : \$ 1,553,171.34 * KShs 103.71) | - | 161,082,040 |
| KCB KShs account | - | 267,455,305 |
| Visa/ Master Card | 160,500,238 | - |
| Safaricom Mpesa (Paybill No.206206) | 433,565,735 | 184,795,204 |
| KCB (Cash Deposits & Card Centre) | 207,143,372 | 87,088,219 |
| KCB – RTGS | 75,173,536 | 2,221,613 |
| Equity | 12,712,627 | - |
| Pesaflow | 5,294,099 | - |
| Airtel | 446,610 | 825,095 |
| Commission (Convinience fees) | 248,773,860 | - |
| Balance B/F 2016/2017 | 399,905,818 | - |
| Total | 1,543,515,895 | 703,467,476 |

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Notes*

- i. This amount was paid to the e-Citizen service provider from e-Citizen MPESA pay bill number as part of the KShs.50 convenience fee charged on KShs transactions.
- ii. The amounts were transferred back to customers MPESA accounts by e-Citizen MPESA pay bill number operator for various reasons including erroneous payment by customers.
- iii. These are bank fees charged by Kenya Commercial Bank (KCB) on the e-Citizen Settlement accounts.
- iv. There are exchange differences arising out of translation of transaction movements of KCB USD account to reporting currency.
- v. These were reversals from CBK due to posting errors when sending settlement instructions to settle money into MDA accounts at CBK.

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6.8 Statement of East Africa Visa Tourist Accounts

6.8.1 Flow of Funds

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

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

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

6.8.2 Summary of movement of funds during FY 2017/2018

6.8.2.1 Kenya Partner State

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

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

During the financial year 2017/2018 the accounts had an opening balance of Kshs 3.47 Million (PY: KShs 37.5 Million), received KShs 54.95 Million (PY: KShs 29.07 Million) for the East Africa visa sticker sales and shared revenue received from the respective partner states, disbursed KShs 42.84 Million (PY: KShs 63.13 Million) to National Treasury Receiver of Revenue, earned/(incurred) net exchange gain/(loss) amounting to KShs (0.23) Million (PY: KShs 0.03 Million) and ended with a closing balance of KShs 15.36 Million (PY: KShs 3.47 Million).

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

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

| Description | 30th June 2018 KShs | 30th June 2017 KShs |
|--|------------------------|------------------------|
| Opening Balances: | | |
| From Partner States Share | - | 26,620,884 |
| Sticker Sales | 3,470,268 | 10,883,119 |
| Total Opening Balances: | 3,470,268 | 37,504,003 |
| Receipts: | | |
| Receipts from Sticker sales | 54,954,694 | 29,067,655 |
| Total Receipts | 54,954,694 | 29,067,655 |
| Disbursements: | | |
| Disbursements to National Treasury Receiver of Revenue | (42,838,663) | (63,128,715) |
| Total Disbursements | (42,838,663) | (63,128,715) |

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| Description | 30th June 2018 | 30th June 2017 |
|--------------------------------|-----------------------|-----------------------|
| | KShs | KShs |
| Other Charges: | | |
| Bank Charges | - | (450) |
| Exchange Differences | (227,305) | 27,775 |
| Total Other Charges | (227,305) | 27,325 |
| Closing Balance: | | |
| Sticker sales | 15,358,994 | 3,470,268 |
| Total Closing Balances | 15,358,994 | 3,470,268 |
| Represented By: | | |
| CBK KShs Account | - | 1,467,592 |
| CBK USD Account | | |
| CY: USD 151,994 @ KShs 101.05 | | |
| PY: USD 19,310 @ KShs 103.7117 | 15,358,994 | 2,002,676 |
| Total | 15,358,994 | 3,470,268 |

6.8.2.2 East Africa Partner States

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

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

During the financial year 2017/2018 the accounts had an opening balance of KShs 8.68 Million (PY: KShs 48.28 Million), received KShs 137.39 Million (PY: KShs 72.67 Million) for the East Africa visa sticker sales and shared revenue received from the respective partner states, disbursed KShs 117.98 Million (PY: KShs 112.34 Million) to the treasuries of the respective partner states, earned/(incurred) net exchange gain/(loss) amounting to KShs (0.427) Million (PY: KShs 0.069 Million) and ended with a closing balance of KShs 27.65 Million (PY: KShs 8.68 Million).

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

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6.8.2.2 East Africa Partner States (continued)

A) Summary Movement of funds for the financial year ended 30th June 2018

| Description | Kenya KShs | Rwanda KShs |
|--|---------------------|---------------------|
| Opening Balances: | | |
| Sticker Sales | 3,470,268 | 2,603,038 |
| Total Opening Balances: | 3,470,268 | 2,603,038 |
| Receipts: | | |
| Receipts from Sticker sales | 54,954,694 | 41,216,046 |
| Total Receipts | 54,954,694 | 41,216,046 |
| Disbursements: | | |
| Disbursements to Partner States | - | (37,572,351) |
| Disbursements to National Treasury Receiver of Revenue | (42,838,663) | - |
| Total Disbursements | (42,838,663) | (37,572,351) |
| Other Charges: | | |
| Exchange Differences | (227,305) | (100,064) |
| Total Other Charges | (227,305) | (100,064) |
| Closing Balance: | | |
| Sticker sales | 15,358,994 | 6,146,669 |
| Total Closing Balances | 15,358,994 | 6,146,669 |
| Represented By: | | |
| CBK USD Account Total USD 273,650 @ KShs 101.05 | 15,358,994 | 6,146,669 |
| Total | 15,358,994 | 6,146,669 |

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6.8.2.2 East Africa Partner States (continued)

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

| Description | Kenya KShs | Rwanda KShs | Uganda KShs | Total KShs |
|--|---------------------|---------------------|---------------------|----------------------|
| Opening Balances: | | | | |
| From Partner States Share | 26,620,884 | - | - | 26,620,884 |
| Sticker Sales | 10,883,119 | 5,388,370 | 5,388,370 | 21,659,860 |
| Total Opening Balances: | 37,504,003 | 5,388,370 | 5,388,370 | 48,280,744 |
| Receipts: | | | | |
| Receipts from Uganda & Rwanda | - | - | - | - |
| Receipts from Sticker sales | 29,067,655 | 21,800,741 | 21,800,741 | 72,669,138 |
| Total Receipts | 29,067,655 | 21,800,741 | 21,800,741 | 72,669,138 |
| Disbursements: | | | | |
| Disbursements to Partner States | - | (24,606,904) | (24,606,904) | (49,213,808) |
| Disbursements to National Treasury Receiver | (63,128,715) | - | - | (63,128,715) |
| Total Disbursements | (63,128,715) | (24,606,904) | (24,606,904) | (112,342,523) |
| Other Charges: | | | | |
| Bank Charges | (450) | - | - | (450) |
| Exchange Differences | 27,775 | 20,831 | 20,831 | 69,438 |
| Total Other Charges | 27,325 | 20,831 | 20,831 | 68,988 |
| Closing Balance: | | | | |
| From Partner States share | - | - | - | - |
| Sticker sales | 3,470,268 | 2,603,039 | 2,603,039 | 8,676,346 |
| Total Closing Balances | 3,470,268 | 2,603,039 | 2,603,039 | 8,676,346 |
| Represented By: | | | | |
| CBK KShs Account | 1,467,592 | 1,101,032 | 1,101,032 | 3,669,656 |
| CBK USD Account Total USD 48,276 @ KShs 103.7117 | 2,002,676 | 1,502,007 | 1,502,007 | 5,006,690 |
| Total | 3,470,268 | 2,603,039 | 2,603,039 | 8,676,346 |

FY 2017/18 adjustment was made in the books of Mterior Receiver of Revenue to revenue erroneously captured twice in their 2016/17 financial year. FY 2016/17 adjustment was made in the books of the National Treasury Receiver of Revenue to revise the cumulative opening balances from old provisioning balances to actual balances. This related to clearance of old, historical and unsupported balances that formed part of the opening balance. The adjustment resulted after clearance by the Old Balances Task Force in National Treasury.

| Description | 30th June 2018 | 30th June 2017 | KShs | Prior year adjustments | 1,908,009,591 | 583,073 |
|-------------|----------------|----------------|------|------------------------|---------------|---------|
|-------------|----------------|----------------|------|------------------------|---------------|---------|

6.9 Prior Year Adjustment

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Appendix 1: Statement of Actual Receipts and Net Exchequer Issues as at 30th June, 2018

The following tables show the details of the transfers to the respective voted entities for the Financial Year ended 30th June 2018.

1.1 National Government Recurrent Budget FY 2017/2018

| Vote | Vote Name | Original Estimates Recurrent Kshs | Revised Estimates Recurrent Kshs | Recurrent Transfers 30 th June 2018 Kshs | % Realized 30 th June 2018 |
|------|--|---|--|---|--|
| | | | | | Kshs |
| 1011 | The Presidency | 8,693,274,938 | 8,894,826,220 | 8,824,046,205 | 99.20% |
| 1021 | State Department for Interior | 106,445,556,000 | 115,884,348,730 | 106,371,890,287 | 91.79% |
| 1023 | State Department for Correctional Services | 21,535,369,313 | 22,797,569,313 | 22,797,253,532 | 100.00% |
| 1032 | State Department for Devolution | 1,107,800,000 | 1,268,886,630 | 810,468,902 | 63.87% |
| 1033 | State Department for Special Programmes | 2,153,110,000 | 5,534,745,872 | 4,884,557,516 | 88.25% |
| 1034 | State Department for Planning and Statistics | 5,388,450,000 | 5,503,466,683 | 4,130,336,310 | 75.05% |
| 1041 | Ministry of Defence | 103,574,400,000 | 106,835,384,819 | 94,114,815,498 | 88.09% |
| 1052 | Ministry of Foreign Affairs | 17,339,789,099 | 15,867,586,598 | 12,445,156,146 | 78.43% |
| 1063 | State Department for Basic Education | 58,516,400,000 | 82,341,799,585 | 82,341,349,762 | 100.00% |
| 1064 | State Department for Vocational and Technical Training | 2,640,500,000 | 2,558,156,993 | 2,555,866,447 | 99.91% |
| 1065 | State Department for University Education | 47,115,417,529 | 57,895,204,284 | 56,646,247,665 | 97.84% |
| 1071 | The National Treasury | 77,442,300,000 | 42,539,648,623 | 39,465,582,903 | 92.77% |
| 1081 | Ministry of Health | 26,743,943,775 | 34,581,299,770 | 28,666,361,858 | 82.90% |
| 1091 | State Department of Infrastructure | 1,884,000,000 | 1,721,032,071 | 1,636,282,728 | 95.08% |
| 1092 | State Department of Transport | 1,455,700,000 | 1,422,131,343 | 1,404,957,971 | 98.79% |
| 1093 | State Department for Maritime Affairs | 275,030,000 | 260,289,771 | 211,603,493 | 81.30% |
| 1094 | State Department for Housing & Urban Development | 1,725,700,000 | 1,811,328,601 | 1,597,609,310 | 88.20% |
| 1095 | State Department for Public Works | 842,050,000 | 811,275,117 | 744,227,115 | 91.74% |
| 1103 | State Department for Water Services | 1,876,401,761 | 2,696,408,214 | 2,627,333,378 | 97.44% |
| 1104 | State Department for Irrigation | 555,300,000 | 546,323,953 | 537,665,480 | 98.42% |

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| Vote | Vote Name | Original Estimates Recurrent Kshs | Revised Estimates Recurrent Kshs | Recurrent Transfers 30th June 2018 Kshs | % Realized 30th June 2018 |
|-------------|---|--|---|---|---|
| 1105 | State Department for Environment | 2,729,400,000 | 3,148,841,011 | 3,148,646,781 | 99.99% |
| 1106 | State Department for Natural Resources | 7,272,979,000 | 6,882,716,315 | 6,801,719,803 | 98.82% |
| 1112 | Ministry of Lands and Physical Planning | 2,454,585,250 | 2,319,953,851 | 2,305,627,842 | 99.38% |
| 1122 | State Department for Information Communications and Technology & Innovation | 1,276,290,000 | 1,118,566,059 | 894,894,848 | 80.00% |
| 1123 | State Department for Broadcasting & Telecommunications | 1,915,700,000 | 2,154,270,837 | 2,066,458,857 | 95.92% |
| 1132 | State Department for Sports Development | 2,468,075,024 | 2,544,233,817 | 2,522,778,683 | 99.16% |
| 1133 | State Department for Arts and Culture | 2,927,824,896 | 3,020,075,296 | 2,989,531,985 | 98.99% |
| 1152 | State Department for Energy | 1,845,400,000 | 1,925,100,000 | 1,715,561,546 | 89.12% |
| 1153 | State Department for Petroleum | 194,645,306 | 161,945,046 | 149,538,643 | 92.34% |
| 1161 | State Department for Agriculture. | 6,282,100,000 | 16,037,898,340 | 15,459,251,391 | 96.39% |
| 1162 | State Department for Livestock. | 5,030,300,000 | 7,008,238,271 | 6,964,061,591 | 99.37% |
| 1164 | State Department for Fisheries and the Blue Economy | 2,056,300,000 | 1,922,194,109 | 1,908,468,953 | 99.29% |
| 1172 | State Department for Investment and Industry | 2,318,900,000 | 2,248,893,776 | 2,244,596,259 | 99.81% |
| 1173 | State Department for Cooperatives | 439,500,000 | 782,998,429 | 782,927,880 | 99.99% |
| 1174 | State Department for Trade | 2,394,540,000 | 2,194,050,293 | 1,993,292,288 | 90.85% |
| 1183 | State Department for East African Integration | 1,551,000,000 | 1,648,754,559 | 1,514,070,071 | 91.83% |
| 1184 | State Department for Labour | 2,016,800,000 | 1,818,343,512 | 1,677,987,447 | 92.28% |
| 1185 | State Department for Social Protection | 9,404,835,000 | 15,130,811,086 | 13,390,767,794 | 88.50% |
| 1191 | Ministry of Mining | 1,450,464,217 | 1,538,309,626 | 1,514,656,450 | 98.46% |
| 1201 | Ministry of Tourism | 1,877,900,000 | 1,763,758,614 | 1,550,941,924 | 87.93% |
| 1211 | State Department for Public Service and Youth Affairs | 13,340,800,000 | 14,341,067,402 | 12,747,940,420 | 88.89% |
| 1212 | State Department for Gender | 1,612,700,000 | 1,329,985,841 | 747,892,817 | 56.23% |
| 1252 | State Law Office and Department of Justice | 4,293,510,000 | 4,141,134,769 | 3,440,331,860 | 83.08% |
| 1261 | The Judiciary | 13,432,535,272 | 12,711,768,912 | 12,289,864,873 | 96.68% |
| 1271 | Ethics and Anti-Corruption Commission | 2,768,540,000 | 3,068,540,000 | 3,053,249,024 | 99.50% |

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| Vote | Vote Name | Original Estimates Recurrent Kshs | Revised Estimates Recurrent Kshs | Recurrent Transfers 30th June 2018 Kshs | % Realized 30th June 2018 |
|--------------|---|--|---|---|---|
| 1281 | National Intelligence Service | 26,604,000,000 | 31,954,000,000 | 31,953,446,800 | 100.00% |
| 1291 | Office of the Director of Public Prosecutions | 2,250,080,000 | 1,994,442,462 | 1,875,851,255 | 94.05% |
| 1311 | Office of the Registrar of Political Parties | 877,750,000 | 808,527,310 | 778,003,736 | 96.22% |
| 1321 | Witness Protection Agency | 432,392,990 | 442,380,483 | 429,161,000 | 97.01% |
| 2011 | Kenya National Commission on Human Rights | 450,410,000 | 398,766,300 | 398,766,234 | 100.00% |
| 2021 | National Land Commission | 1,452,000,000 | 1,134,167,550 | 1,064,156,171 | 93.83% |
| 2031 | Independent Electoral and Boundaries Commission | 20,855,477,459 | 32,655,477,459 | 27,881,536,142 | 85.38% |
| 2041 | Parliamentary Service Commission | 11,726,950,001 | 10,243,068,157 | 7,986,167,473 | 77.97% |
| 2042 | National Assembly | 21,166,033,200 | 19,591,048,577 | 15,896,303,470 | 81.14% |
| 2051 | Judicial Service Commission | 490,160,000 | 283,537,700 | 196,978,268 | 69.47% |
| 2061 | The Commission on Revenue Allocation | 365,000,000 | 391,711,063 | 355,044,310 | 90.64% |
| 2071 | Public Service Commission | 1,358,500,000 | 1,358,500,000 | 1,344,822,285 | 98.99% |
| 2081 | Salaries and Remuneration Commission | 546,000,000 | 628,433,000 | 533,329,480 | 84.87% |
| 2091 | Teachers Service Commission | 201,362,000,000 | 217,718,457,400 | 216,619,736,198 | 99.50% |
| 2101 | National Police Service Commission | 485,990,000 | 547,588,237 | 445,334,826 | 81.33% |
| 2111 | Auditor General | 5,126,000,000 | 4,988,266,242 | 4,478,446,059 | 89.78% |
| 2121 | Controller of Budget | 575,000,000 | 521,079,350 | 463,466,087 | 88.94% |
| 2131 | The Commission on Administrative Justice | 476,500,000 | 412,789,402 | 389,297,468 | 94.31% |
| 2141 | National Gender and Equality Commission | 445,870,000 | 345,524,207 | 325,512,017 | 94.21% |
| 2151 | Independent Policing Oversight Authority | 600,000,000 | 695,860,000 | 588,314,800 | 84.54% |
| Total | | 878,312,230,030 | 949,847,787,860 | 890,692,346,615 | 93.77% |

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1.2 National Government Development Budget

| Vote | Vote Name | Original Estimates Development Kshs | Revised Estimates Development Kshs | Development Transfers 30th June 2018 Kshs | % Realized 30th June 2018 |
|-------------|--|--|---|--|---|
| 1011 | The Presidency | 1,110,000,000 | 1,075,932,530 | 726,864,144 | 67.56% |
| 1021 | State Department for Interior | 17,180,800,000 | 14,895,090,221 | 14,647,792,739 | 98.34% |
| 1023 | State Department for Correctional Services | 900,000,000 | 553,323,930 | 404,155,200 | 73.04% |
| 1032 | State Department for Devolution | 2,539,300,000 | 7,073,000,000 | 337,916,600 | 4.78% |
| 1033 | State Department for Special Programmes | 2,950,100,000 | 2,776,525,000 | 2,666,158,200 | 96.03% |
| 1034 | State Department for Planning and Statistics | 36,861,756,000 | 33,345,614,656 | 33,279,866,949 | 99.80% |
| 1052 | Ministry of Foreign Affairs | 2,000,000,000 | 455,697,738 | 372,400,000 | 81.72% |
| 1063 | State Department for Basic Education | 6,292,000,000 | 7,705,928,996 | 7,520,847,760 | 97.60% |
| 1064 | State Department for Vocational and Technical Training | 4,346,000,000 | 3,824,910,908 | 1,121,536,000 | 29.32% |
| 1065 | State Department for University Education | 9,692,750,000 | 2,023,509,688 | 1,612,056,547 | 79.67% |
| 1071 | The National Treasury | 26,546,819,817 | 11,862,968,883 | 9,489,920,771 | 80.00% |
| 1081 | Ministry of Health | 19,616,441,419 | 25,419,703,364 | 15,687,561,371 | 61.71% |
| 1091 | State Department of Infrastructure | 81,859,000,000 | 53,347,859,674 | 51,237,673,853 | 96.04% |
| 1092 | State Department of Transport | 15,575,000,000 | 17,382,800,000 | 12,450,839,326 | 71.63% |
| 1094 | State Department for Housing & Urban Development | 9,247,000,000 | 10,948,664,394 | 8,879,560,635 | 81.10% |
| 1095 | State Department for Public Works | 2,176,090,000 | 714,490,253 | 472,231,100 | 66.09% |
| 1103 | State Department for Water Services | 8,895,600,000 | 15,469,167,411 | 13,992,491,516 | 90.45% |
| 1104 | State Department for Irrigation | 9,022,300,000 | 7,136,182,477 | 6,158,882,477 | 86.31% |
| 1105 | State Department for Environment | 3,371,642,000 | 1,502,723,875 | 1,061,153,385 | 70.62% |
| 1106 | State Department for Natural Resources | 2,813,000,000 | 1,634,011,312 | 1,323,550,000 | 81.00% |
| 1112 | Ministry of Lands and Physical Planning | 3,770,000,000 | 2,797,595,734 | 2,397,402,050 | 85.70% |
| 1122 | State Department for Information Communications and Technologies | 16,201,000,000 | 7,517,519,068 | 7,192,341,183 | 95.67% |
| 1123 | State Department for Broadcasting & Telecommunication | 764,000,000 | 380,483,438 | 280,100,000 | 73.62% |
| 1132 | State Department for Sports Development | 560,000,001 | 2,246,899,981 | 2,246,010,000 | 99.96% |
| 1133 | State Department for Arts and Culture | 1,005,000,000 | 549,935,827 | 548,100,000 | 99.67% |
| 1152 | State Department for Energy | 31,301,004,658 | 39,918,008,795 | 38,557,997,865 | 96.59% |
| 1153 | State Department for Petroleum | 2,925,500,000 | 1,192,698,000 | 807,029,375 | 67.66% |

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| Vote | Vote Name | Original Estimates Development Kshs | Revised Estimates Development Kshs | Development Transfers | | % Realized 30 th June 2018 |
|------|--|-------------------------------------|------------------------------------|------------------------|---------------|--|
| | | | | 30th June 2018 | Kshs | |
| 1161 | State Department for Agriculture. | 8,901,401,537 | 10,257,570,098 | 7,268,691,783 | | 70.86% |
| 1162 | State Department for Livestock. | 4,681,665,000 | 4,176,567,845 | 3,223,191,723 | | 77.17% |
| 1164 | State Department for Fisheries and the Blue Economy | 914,000,000 | 313,976,804 | 261,443,952 | | 83.27% |
| 1172 | State Department for Investment and Industry | 5,327,062,000 | 3,981,088,489 | 3,890,536,150 | | 97.73% |
| 1173 | State Department for Cooperatives | 490,000,000 | 555,000,000 | 462,449,000 | | 83.32% |
| 1174 | State Department for International Trade | 327,500,000 | 47,566,957 | 39,863,100 | | 83.80% |
| 1184 | State Department for Labour | 1,044,100,000 | 392,926,951 | 339,040,075 | | 86.29% |
| 1185 | State Department for Social Protection | 14,959,750,000 | 13,017,955,283 | 9,362,648,630 | | 71.92% |
| 1191 | Ministry of Mining | 1,234,000,000 | 185,746,795 | 185,746,795 | | 100.00% |
| 1201 | Ministry of Tourism | 3,921,000,000 | 980,250,000 | 554,657,960 | | 56.58% |
| 1211 | State Department for Public Service and Youth Affairs | 12,990,000,000 | 11,854,092,379 | 8,261,264,832 | | 69.69% |
| 1212 | State Department of Gender | 3,430,000,000 | 3,187,750,000 | 3,187,750,000 | | 100.00% |
| 1252 | Office of the Attorney General and Department of Justice | 1,137,000,000 | 73,174,625 | - | | - |
| 1261 | The Judiciary | 4,128,900,000 | 1,567,750,089 | 1,429,124,078 | | 91.16% |
| 1271 | Ethics and Anti-Corruption Commission | 1,268,000,000 | 1,268,000,000 | 1,268,000,000 | | 100.00% |
| 1291 | Office of the Director of Public Prosecutions | 82,550,000 | 4,560,500 | - | | - |
| 2021 | National Land Commission | 300,000,000 | 173,000,000 | 16,539,800 | | 9.56% |
| 2031 | Independent Electoral and Boundaries Commission | 45,000,000 | - | - | | - |
| 2041 | Parliamentary Service Commission | 3,150,000,000 | 2,187,500,000 | 879,483,000 | | 40.20% |
| 2071 | Public Service Commission | 60,000,000 | 8,986,779 | 5,000,000 | | 55.64% |
| 2081 | Teachers Service Commission | 118,000,000 | 143,000,000 | 142,282,520 | | 99.50% |
| 2101 | National Police Service Commission | 65,000,000 | - | - | | - |
| 2111 | Auditor General | 235,000,000 | 102,837,884 | 100,000,000 | | 97.24% |
| 2151 | Independent Policing Oversight Authority | 150,000,000 | - | - | | - |
| | Total | 388,482,032,432 | 328,230,547,631 | 276,350,152,444 | 84.19% | |

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1.3 National Government Consolidated Fund Services Budget

| Vote | Vote Name | Original Estimates Kshs | Revised Estimates Kshs | Actual Transfers 30 th June 2018 Kshs | % Realized 30 th June 2018 |
|--------------|---|----------------------------|---------------------------|--|--|
| R50 | Public Debt | 621,764,127,455 | 649,396,727,245 | 517,161,876,534 | 79.64% |
| R51 | Pension & Gratuities | 71,895,127,200 | 71,895,127,200 | 62,413,333,600 | 86.81% |
| R52 | Salaries, Allowances and Miscellaneous Services | 5,564,893,962 | 5,564,893,962 | 3,632,706,073 | 65.28% |
| R53 | Subscription to international organisations | 500,000 | 500,000 | - | - |
| Total | | 699,224,648,617 | 726,857,248,407 | 583,207,916,207 | 80.24% |

1.4 Transfers to County Governments

| Vote | County Government | Original Estimates Kshs | Revised Estimates Kshs | Actual Transfers 30 th June 2018 Kshs | % Realized 30 th June 2018 |
|------|------------------------|----------------------------|---------------------------|--|--|
| 3010 | Mombasa County | 8,692,144,461 | 8,692,144,461 | 8,668,589,380 | 99.73% |
| 3060 | Kwale County | 7,517,875,325 | 7,517,875,325 | 7,451,083,693 | 99.11% |
| 3110 | Kilifi County | 10,308,443,506 | 10,308,443,506 | 10,215,596,471 | 99.10% |
| 3160 | Tana River County | 5,538,128,722 | 5,538,128,722 | 5,466,912,922 | 98.71% |
| 3210 | Lamu County | 2,591,727,654 | 2,591,727,654 | 2,563,157,546 | 98.90% |
| 3260 | Taita/Taveta County | 4,047,298,220 | 4,047,298,220 | 4,015,265,973 | 99.21% |
| 3310 | Garissa County | 7,253,381,127 | 7,253,381,127 | 7,161,701,406 | 98.74% |
| 3360 | Wajir County | 8,417,340,180 | 8,417,340,180 | 8,295,968,003 | 98.56% |
| 3410 | Mandera County | 10,043,110,967 | 10,043,110,967 | 9,928,134,372 | 98.86% |
| 3460 | Marsabit County | 6,833,662,096 | 6,833,662,096 | 6,731,884,127 | 98.51% |
| 3510 | Isiolo County | 3,918,924,756 | 3,918,924,756 | 3,868,559,032 | 98.71% |
| 3560 | Meru County | 8,321,745,087 | 8,321,745,087 | 8,293,054,754 | 99.66% |
| 3610 | Tharaka - Nithi County | 3,808,661,217 | 3,808,661,217 | 3,786,761,756 | 99.43% |
| 3660 | Embu County | 4,591,598,842 | 4,591,598,842 | 4,570,234,889 | 99.53% |
| 3710 | Kitui County | 9,017,758,260 | 9,017,758,260 | 8,915,260,232 | 98.86% |
| 3760 | Machakos County | 8,036,191,335 | 8,036,191,335 | 7,970,920,465 | 99.19% |
| 3810 | Makueni County | 7,296,021,404 | 7,296,021,404 | 7,237,831,275 | 99.20% |
| 3860 | Nyandarua County | 5,198,703,972 | 5,198,703,972 | 5,176,897,131 | 99.58% |
| 3910 | Nyeri County | 5,502,485,151 | 5,502,485,151 | 5,480,808,294 | 99.61% |

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| Vote | County Government | Original Estimates Kshs | Revised Estimates Kshs | Actual Transfers 30 th June 2018 | | % Realized 30 th June 2018 |
|------|------------------------|----------------------------|---------------------------|--|------------------------|--|
| | | | | Kshs | Kshs | |
| 3960 | Kirinyaga County | 4,6663,424,289 | 4,6663,424,289 | 4,642,205,399 | 4,642,205,399 | 99.54% |
| 4010 | Murang'a County | 6,436,183,100 | 6,436,183,100 | 6,415,098,183 | 6,415,098,183 | 99.67% |
| 4060 | Kiambu County | 10,564,700,528 | 10,564,700,528 | 10,543,861,154 | 10,543,861,154 | 99.80% |
| 4110 | Turkana County | 10,428,892,761 | 10,428,892,761 | 10,319,746,506 | 10,319,746,506 | 98.95% |
| 4160 | West Pokot County | 4,960,421,652 | 4,960,421,652 | 4,877,312,629 | 4,877,312,629 | 98.32% |
| 4210 | Samburu County | 4,032,946,981 | 4,032,946,981 | 3,966,813,742 | 3,966,813,742 | 98.36% |
| 4260 | Trans Nzoia County | 5,927,294,271 | 5,927,294,271 | 5,840,935,634 | 5,840,935,634 | 98.54% |
| 4310 | Uasin Gishu County | 5,902,453,022 | 5,902,453,022 | 5,838,592,333 | 5,838,592,333 | 98.92% |
| 4360 | Elgeyo/Marakwet County | 3,760,719,282 | 3,760,719,282 | 3,730,523,504 | 3,730,523,504 | 99.20% |
| 4410 | Nandi County | 5,352,241,822 | 5,352,241,822 | 5,285,991,126 | 5,285,991,126 | 98.76% |
| 4460 | Baringo County | 5,337,469,347 | 5,337,469,347 | 5,283,315,806 | 5,283,315,806 | 98.99% |
| 4510 | Laikipia County | 4,770,202,126 | 4,770,202,126 | 4,724,038,354 | 4,724,038,354 | 99.03% |
| 4560 | Nakuru County | 9,937,723,324 | 9,937,723,324 | 9,860,353,683 | 9,860,353,683 | 99.22% |
| 4610 | Narok County | 6,887,979,310 | 6,887,979,310 | 6,804,724,431 | 6,804,724,431 | 98.79% |
| 4660 | Kajiado County | 5,967,306,149 | 5,967,306,149 | 5,898,109,716 | 5,898,109,716 | 98.84% |
| 4710 | Kericho County | 5,392,635,395 | 5,392,635,395 | 5,350,481,046 | 5,350,481,046 | 99.22% |
| 4760 | Bomet County | 5,457,697,229 | 5,457,697,229 | 5,397,032,597 | 5,397,032,597 | 98.89% |
| 4810 | Kakamega County | 10,669,216,346 | 10,669,216,346 | 10,559,630,275 | 10,559,630,275 | 98.97% |
| 4860 | Vihiga County | 4,646,551,647 | 4,646,551,647 | 4,596,489,001 | 4,596,489,001 | 98.92% |
| 4910 | Bungoma County | 9,149,520,031 | 9,149,520,031 | 9,040,352,689 | 9,040,352,689 | 98.81% |
| 4960 | Busia County | 6,609,042,024 | 6,609,042,024 | 6,549,673,565 | 6,549,673,565 | 99.10% |
| 5010 | Siaya County | 5,802,071,020 | 5,802,071,020 | 5,755,548,671 | 5,755,548,671 | 99.20% |
| 5060 | Kisumu County | 7,100,690,646 | 7,100,690,646 | 7,054,655,055 | 7,054,655,055 | 99.35% |
| 5110 | Homa Bay County | 6,794,518,597 | 6,794,518,597 | 6,736,342,696 | 6,736,342,696 | 99.14% |
| 5160 | Migori County | 6,747,809,437 | 6,747,809,437 | 6,676,541,827 | 6,676,541,827 | 98.94% |
| 5210 | Kisii County | 8,222,384,240 | 8,222,384,240 | 8,172,413,497 | 8,172,413,497 | 99.39% |
| 5260 | Nyamira County | 4,860,452,955 | 4,860,452,955 | 4,831,811,448 | 4,831,811,448 | 99.41% |
| 5310 | Nairobi City County | 15,662,868,827 | 15,662,868,827 | 15,625,676,672 | 15,625,676,672 | 99.76% |
| | Total | 318,980,618,640 | 318,980,618,640 | 316,176,892,960 | 316,176,892,960 | 99.12% |

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Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30th June 2018

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 1 | ADF KISUMU URBAN PROJECT | 1000009535 | EUR | 6,943 | 362,784,046 | 116,645,378 | - | (6,684,041) | 239,461,570 |
| 2 | AADLC MANAGEMENT CAP DEVELEPMENT | 1000009268 | USD | - | - | - | - | - | - |
| 3 | ADB AGRICULTURAL SECT.ADJ.PROG.E212 | 1000122258 | KES | - | - | - | - | - | - |
| 4 | INST.SUPP.PROJ.ASAO11 | 1000122404 | KES | - | - | - | - | - | - |
| 5 | ADF RURAL HEALTH PROJECT 111 GRANT | 1000001658 | KES | - | - | - | - | - | - |
| 6 | ADF RURAL HEALTH PROJECT 111 LOAN | 1000001647 | KES | - | - | - | - | - | - |
| 7 | ADF SUPT FOR TIVET ID. NO P- KE- IAE | 1000009136 | USD | 5,186 | - | - | - | (133) | 5,053 |
| 8 | ADF-EDUCATION 11 PROJ.LOAN-E248 | 1000122358 | KES | - | - | - | - | - | - |
| 9 | AFD ITIE SUPP.AGAINST AID TB&MALARIA | 1000235322 | KES | - | - | - | - | - | - |
| 10 | AFD ROADS 2000 PRJ | 1000008784 | USD | - | - | - | - | - | - |
| 11 | AFRICAN CLIMATE CHANGE FUND GRANT AFRICAN INSTITUTE FOR REMITTANCES | 1000308648 | USD | - | 16,196,684 | 7,388,800 | - | (58,541) | 8,749,343 |
| 12 | AGRI. SECTOR DEV'T SUPP. | 1000268743 | KES | 80,828,292 | 72,955,014 | - | 91,448,764 | (1) | 62,334,541 |
| 13 | AGRICULTURAL SECTOR DEV. PROG. PH II SUPP. PROG | 1000358793 | EUR | - | 869,338,281 | 99,560,443 | - | (31,118,472) | 738,659,366 |
| 14 | AID EFFECTIVENESS GROUP | 1000235993 | KES | - | - | - | - | - | - |
| 15 | | | | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 16 | ARID LANDS PRJ-PHASE 2 GR NO. PPF | 1000007998 | USD | - | - | - | - | - | - |
| 17 | ASAL BASED LIV & RURAL LIVELIHD GR | 1000008358 | USD | - | - | - | - | - | - |
| 18 | ASAL BASED LIV & RURAL LIVELIHD LN | 1000008342 | USD | - | - | - | - | - | - |
| 19 | ATHI WATER SERVICE BOARD-PART 1 BBK-SMALL SCALE HORT. DEV. | 1000009028 | USD | 1,357,027,541 | 1,405,170,626 | 1,439,149,540 | - | (51,163,080) | 1,271,885,547 |
| 20 | BOA-EMERG. ASSI. INFERNO PROG. | 1000008946 | USD | 13,965 | 4,509 | - | - | (417) | 18,057 |
| 21 | 2013 JKIA BUILD CAP OF DIAS AFFAIRS | 1000200178 | USD | - | - | - | - | - | - |
| 22 | DIR. MOFA | 1000009624 | USD | - | - | - | - | - | - |
| 23 | C.I.D.A. GRANTS CAPACITY BUILDINGFOR EFF.POLICY DEL | 1000236067 | KES | 303,601 | - | - | - | - | 303,601 |
| 24 | CAPACITY DEV'T FOR THE SUPREME COURT | 1000236019 | KES | 903,000 | - | - | - | - | 903,000 |
| 25 | CASH TRANSFER ORPHANS, VULNERABLE PERSONS AND CHILDREN (OVC) CBA-NUTRIP-A (KENHA) MIRROR | 1000204238 | KES | 37,195,185 | - | - | - | - | 37,195,185 |
| 26 | CBK/GOK UNCLAIMED FINANCIAL ASSETS | 1000311304 | KES | 187,292,176 | - | 187,292,176 | - | - | - |
| 27 | CBA-NUTRIP-D (KURA) MIRROR | 1000008695 | USD | 104,211 | - | - | - | (2,675) | 101,536 |
| 28 | CBK/GOK UNCLAIMED FINANCIAL ASSETS | 1000178981 | USD | 2,245,250 | - | - | - | (57,623) | 2,187,627 |
| 29 | CBK-MAC -EAMU CENTRAL KE.DRY AREA IFAD NO.547KE | 1000291788 | USD | 241,193,632 | 69,402,018 | 5,079,271 | (7,025,553) | 298,490,826 | |
| 30 | CENTRAL KE.DRY AREA IFAD NO.547KE | 1000009357 | USD | 11,549,882 | - | 1,105,701 | (135,655) | 10,308,526 | |
| 31 | | 1000236337 | KES | 1,250,738 | - | - | - | - | 1,250,738 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 32 | CENTRAL KE.DRY AREA IFAD NO.BG033KE | 1000236318 | KES | 1,440,886 | - | - | - | - | 1,440,886 |
| 33 | CFC STANBIC -TWSB LN 2100150015546 | 1000009055 | USD | - | - | - | - | - | - |
| 34 | CHINESE EMERGENCY FOOD AID - E471 | 1000235748 | KES | - | - | - | - | - | - |
| 35 | CHINESE GOVT.ASSIST. FOR FOOD GRANT | 1000235713 | KES | 167,392,066 | - | - | - | - | 167,392,066 |
| 36 | CHINESE SOCIAL ECON.RECOV.&RECONST. | 1000235756 | KES | - | - | - | - | - | - |
| 37 | CITI-CAPACITY BUILD OF THE LEG. PRO | 1000008393 | USD | - | - | - | - | - | - |
| 38 | CITI-DEVT. LEARNING CENTRE - MAIN | 1000007931 | USD | - | - | - | - | - | - |
| 39 | CITI-ECON RECOV STR THR' RES.. ACC. | 1000008431 | USD | - | - | - | - | - | - |
| 40 | CITI-HIV AIDS DIST RESP PRJ CITI-KENYA HEALTH SEC. WIDE APP. PR | 1000007807 | USD | - | - | - | - | - | - |
| 41 | CITI-LVEMP 12GR.TF056812 MAIN APP. PR | 1000008326 | USD | - | - | - | - | - | - |
| 42 | CITI-NORWEGIAN PSTA PRJ GR NO TF052 | 1000008083 | USD | - | - | - | - | - | - |
| 43 | CITI-P.P.AND P.S.C PRJ-GRANT TF0516 | 1000007958 | USD | - | - | - | - | - | - |
| 44 | CITI-PHRD GRANT | 1000129417 | USD | - | - | - | - | - | - |
| 45 | CITI-PPFLVEMP2 NO Q5650 MAIN PRO | 1000008806 | USD | - | - | - | - | - | - |
| 46 | CITI-S F MGT IN M-S.N. HIV/AIDS PRO | 1000008024 | USD | - | - | - | - | - | - |
| 47 | CITI-WEST KENYA FLD MTI AND COM DR | 1000008458 | USD | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|----|---|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 49 | CIT-MT KENYA EAST PILOT PRJ- GRANT | 1000129425 | USD | - | - | - | - | - | - |
| 50 | CLINTON FOUNDATION HIV/AIDS INITIAT | 1000236458 | KES | 6,611,802 | - | - | - | - | 6,611,802 |
| 51 | COAST REG WAT SEC & CL RES PRJ-5543 | 1000263954 | USD | 43,084,433 | 209,857,827 | 182,268,000 | - | (3,453,489) | 67,220,771 |
| 52 | COMMUNITY EMP AND INST SUPP LOAN NO | 1000009144 | USD | - | - | - | - | - | - |
| 53 | COMMUNITY EMPOWERMENT AND INSTITUTIONAL SUPPORT PROJECT | 1000307552 | KES | 370,625 | - | - | 370,625 | - | - |
| 54 | COMMUNITY EMPOWERMENT AND INSTITUTION SUPPORT | 1000009427 | USD | 1,299,374 | - | - | - | (33,348) | 1,266,026 |
| 55 | CONTROL OF NEGLECTED ANIMAL DISEASES | 1000236167 | KES | 2,000 | - | - | - | - | 2,000 |
| 56 | COOP-(K) NAT'L ELECT. S. SYS. MIRR | 1000167475 | USD | 8,193 | - | - | - | - | (210) 7,983 |
| 57 | COOP-SMALL TOWNS AND RURAL WATER | 1000150677 | USD | 7,273 | - | - | - | (186) | 7,087 |
| 58 | COUNTRY PRO.MALARIA COMPONENT R4 | 1000008528 | USD | 6,267 | - | - | - | (161) | 6,106 |
| 59 | CSR SPECIAL PROJECT (MOF) DA-A FOR MOEP AND REA/KPLC- 6135-KE | 1000001186 | KES | - | - | - | - | - | - |
| 60 | DANIDA BUSINESS SECTOR PROG SUPPORT | 1000360739 | EUR | - | 473,623,467 | 275,654,611 | - | (17,076,832) | 180,892,024 |
| 61 | DANIDA PFM/R PROG.-MIN. OF FINANCE | 1000235926 | KES | 7,667,600 | - | - | - | - | 7,667,600 |
| 62 | DANIDA ROADS 2000 PROJ COAST PROV. | 1000235896 | KES | - | - | - | - | - | - |
| 63 | DANIDA-AGRI. SECTOR PROGR. SUPPORT | 1000235829 | KES | - | - | - | - | - | 2,148,488 |
| 64 | | | | | | | | | |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 65 | DANISH CLIMATE CHANGE CO-ORD. UNIT | 1000235918 | KES | 569 | - | - | - | - | 569 |
| 66 | DATA COLL.&DATABASE DEVE-KEN/98/P02 | 1000235527 | KES | 325 | - | - | - | - | 325 |
| 67 | DENMARK ASST/CAP.BUILD.KE.REFU&ASY. | 1000235845 | KES | 1 | - | - | - | - | 1 |
| 68 | DEV'T OF THE NAT STAT SYSTEM PRJ | 1000008814 | USD | - | - | - | - | - | - |
| 69 | DFID BUDGET SUPPORT PROJECT | 1000001321 | KES | - | - | - | - | - | - |
| 70 | DFID-SUP.KENYA POPU.CENSUS PRO.1999 | 1000001445 | KES | - | - | - | - | - | - |
| 71 | DIAMOND-TECH. SUPP. & CAP. BUILDING | 1000175443 | USD | - | - | - | - | - | - |
| 72 | DISBURSEMENT OF BLOCKED FUND-ZAMBIA | 1000007214 | KES | 989,245 | - | - | - | - | 989,246 |
| 73 | DONOR FUNDED PROJECT DEPOSIT | 1000001151 | KES | - | - | - | - | - | - |
| 74 | DROUGHT RECOVERY INITIATIVE-GIZ | 1000002859 | KES | - | - | - | - | - | - |
| 75 | DROUGHT RESILIENCE AND SUST. Lvhds Prog. In H. Of AFRICA | 1000175923 | USD | 3,138 | 43,459,243 | 42,586,397 | (874,442) | 1,542 | - |
| 76 | E.C. STABEX '90 FORTIS BANK | 1000007281 | EUR | - | - | - | - | - | - |
| 77 | E.C. STABEX '91 FORTIS BANK | 1000007303 | EUR | - | - | - | - | - | - |
| 78 | E.C. STABEX '92 FORTIS BANK E.C. STABEX '93 STANDARD BANK | 1000007327 | EUR | - | - | - | - | - | - |
| 79 | E.C. STABEX '91 FORTIS BANK | 1000007311 | EUR | - | - | - | - | - | - |
| 80 | E.C. STABEX FORTIS BANK | 1000007297 | EUR | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 81 | EA CENTRE OF EXCELLENCE FOR SKILL & TERTIARY EDUCATION | 1000233998 | USD | 619,159 | - | - | - | (15,890) | 603,269 |
| 82 | EA TRADE & TRANSP. FAC PJT KPA | 1000008628 | USD | - | - | - | - | - | - |
| 83 | EA TRADE & TRANSP. FAC PJT KRA | 1000008636 | USD | - | - | - | - | - | - |
| 84 | EA TRADE & TRANSP. FAC PJT MORPW | 1000008668 | USD | 88,113,986 | - | - | - | (2,261,394) | 85,852,592 |
| 85 | EA TRADE & TRANSPORT FACILITAION PROJECT MOT EAC (K)-SOUTH REG'AL CORR- LN 27854 | 1000008652 | USD | - | - | - | - | - | - |
| 86 | EAST AFRICA REGIONAL TRANSPORT, TRADE AND DEVELOPMENT FACILITATION PROJECT -ICTA | 1000243791 | USD | 347 | 41,167,339 | - | - | (534,713) | 40,632,973 |
| 87 | EASTERN PROV.HORT.&TRAD.FOOD CROPS | 1000122487 | KES | - | - | - | - | - | - |
| 88 | EASTERN AFRICA AGRICULTURAL | 1000009322 | USD | 897 | - | - | - | (23) | 874 |
| 89 | EASTERN ELECTRICITY HIGHWAY PROJ | 1000205121 | KES | - | - | - | - | - | - |
| 90 | EASTERN ELECTRICITY HIGHWAY PROJECT-5148 KE | 1000214279 | USD | 34,050,852 | - | - | - | (873,896) | 33,176,956 |
| 91 | EATV FEE SPECIAL ACCOUNT- DEPOSIT | 1000239026 | USD | 116,371,114 | - | 105,899,792 | 20,348,945 | 30,820,267 | |
| 92 | EATV MIN OF FOREIGN AFFAIRS EC MICRO-ENT.PILOTLENDING SCHE.FFBS | 1000296348 | USD | - | - | - | - | - | - |
| 93 | EC STABEX RDS 2000 PROJ.EAST PROV. | 1000235411 | KES | 1,899,970 | - | - | - | - | 1,899,970 |
| 94 | | 1000235454 | KES | - | - | - | - | - | - |
| 95 | | | | | | | | | |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 96 | ECON&PUBLIC SECT REFORM CR 3406-0KE | 1000001275 | KES | - | - | - | - | - | - |
| 97 | ECON. & PUBLIC SECTOR REFORM | 1000007745 | USD | 10,487,483 | - | - | - | (269,155) | 10,218,328 |
| 98 | ECONOMIC RECOV. SUPPORT STRATEGY | 1000008447 | USD | - | - | - | - | - | - |
| 99 | EC-POVERTY REDUC. BUDGET B.S.PROG.STABEX | 1000235446 | KES | 4,399,553 | - | - | - | - | 4,399,553 |
| 100 | EC-POVERTY REDUC. BUDGET SUPP.PROG. | 1000001356 | KES | - | - | - | - | - | - |
| 101 | EDUCATION FOR ALL FAST TRACK INITIA | 1000008539 | USD | - | - | - | - | - | - |
| 102 | EEC MICRO PROJECTS PROGRAMME E-240 | 1000235397 | KES | 2,545,222 | - | - | - | - | 1 2,545,223 |
| 103 | EEC MIN. OF COMMERCE TRADE FAIRS | 1000235365 | KES | 928,379 | - | - | - | - | 928,379 |
| 104 | EIB GPE III PROJECT ACCOUNT | 1000007508 | KES | 539,873 | - | - | - | - | 539,873 |
| 105 | EIB GPE IV EURO REF. STAN. BANK | 1000007664 | EUR | - | - | - | - | - | - |
| 106 | EIB GPE IV RISK REFLWS ACCOUNT | 1000007753 | KES | 334,140 | - | - | - | - | 334,140 |
| 107 | EIB GPE IV USD REF. STANDARD BANK | 1000007672 | USD | - | - | - | - | - | - |
| 108 | EIB KE-GLOBAL PRIVATE ENTER. PH. IV ELECT MOD PRJ -RE A/C 'C' 5587 | 1000236388 | KES | 1 | - | - | - | - | 1 |
| 109 | EMERG.RESP.REP.HEALTH KE | 1000250682 | USD | 8,276 | - | - | (212) | 8,064 | |
| 110 | EMERG.RESP.REP.HEALTH NEEDS OF IDPS | 1000235861 | KES | 6 | - | - | - | - | 6 |
| 111 | ENA.ACTS.PRE.INT.NAT.COM.RE L.UN.FRA | 1000235659 | KES | - | - | - | - | - | - |
| 112 | ENA.ACTS.PRE.INT.NAT.COM.RE L.UN.FRA | 1000235683 | KES | 1,289,347 | - | - | - | - | 1,289,347 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 113 | ENDING DROUGHT EMERGENCIES:SRLLDRM | 1000371722 | EUR | - | - | - | - | - | - |
| 114 | ENERG RECOV A/C A ENERGY SECTOR RECOVERY NO 4572 | 1000008277 | USD | - | - | - | - | - | - |
| 115 | | 1000009179 | USD | - | - | - | - | - | - |
| 116 | EOTY- KENYA ELEC. EXP.A.PROJ. | 1000009446 | USD | - | - | - | - | - | - |
| 117 | EOTY NORTH CORR TRAN IMP (KAA) | 1000009616 | USD | - | - | - | - | - | - |
| 118 | EOTY NORTH CORR TRAN IMP (KCAA) | 1000009608 | USD | - | - | - | - | - | - |
| 119 | EOTY NORTH CORR TRAN IMP (MOT) | 1000009594 | USD | - | - | - | - | - | - |
| 120 | EOTY-L.V. WATER SUPP. AND SAN.MIRR. | 1000150602 | USD | 6,741 | - | - | - | (173) | 6,568 |
| 121 | EOTY-TRANS. & COMM. INFRAST. MIRR | 1000167505 | USD | - | - | - | - | - | - |
| 122 | EQUIT. ACCESS TO QUALITY WATER | 1000319364 | USD | - | 508,944,404 | 386,497,954 | - | (2,910,467) | 119,535,983 |
| 123 | ESAHECE ACE II C.R NO. 5798 | 1000331704 | USD | - | 3,975,817 | - | - | (51,640) | 3,924,177 |
| 124 | EU GR INST REFORM AND CAPACITY BUIL | 1000009128 | USD | - | - | - | - | - | - |
| 125 | EU.BUDGET SUPPORT FUND-STABEX FUNDS | 1000001674 | KES | - | - | - | - | - | - |
| 126 | EWASO NGIRO NORTH NAT RES CONSERV | 1000008571 | USD | - | - | - | - | - | - |
| 127 | EWASO NGIRO NORTH NAT RES CONSERV | 1000008587 | USD | - | - | - | - | - | - |
| 128 | FERTILIZER PROCEEDS ACCOUNT | 1000217162 | KES | 456,662,652 | - | - | - | - | 456,662,652 |
| 129 | FIMACED GEF GR NO TF090918 | 1000008997 | USD | - | - | - | - | - | - |

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|-----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 130 | FINACCESS DATA SETS ACC | 1000009365 | USD | 340,974 | - | - | - | (8,751) | 332,223 |
| 131 | FINANCIAL SECTOR SUPPORT PROJECT-5627 KE | 1000237937 | USD | 84,182,012 | 490,294,813 | 362,361,000 | - | (4,895,209) | 207,220,616 |
| 132 | FINLAND FERTILIZER | 1000236086 | KES | 525,752 | - | - | - | - | 525,752 |
| 133 | FOOD AID (2KR) 2009 | 1000235241 | KES | - | - | - | - | - | - |
| 134 | FOOD SECURITY PROGRAMME II-W.S.D. | 1000007176 | KES | 22,551 | - | - | - | 1 | 22,552 |
| 135 | FOOD SECURITY UNDERPRIVILEGED FARM FOREST CARBON PART FACILITY | 1000209488 | KES | - | - | - | - | - | - |
| 136 | FREE PRIM. EDU PROJECT FRENCH FOOD AID | 1000009276 | USD | - | - | - | - | - | - |
| 137 | FRENCH FOOD AID | 1000008008 | USD | - | - | - | - | - | - |
| 138 | FRG-LN ROADMAINTAINCE ONE AGREE.1984WHEAT | 1000122102 | KES | - | - | - | - | - | - |
| 139 | FUND FOR TUBERCULOSIS ROUND 5 - MAI PRJ | 1000008423 | USD | 53,959 | - | - | - | (1,385) | 52,574 |
| 140 | GAVI HEALTH SYSTEM MANAGEMENT PROJ. | 1000008563 | USD | - | - | - | - | - | - |
| 141 | GEF GR. NO TF 056039 S,W.I. | 1000236256 | KES | 172,100 | - | - | - | - | 172,100 |
| 142 | OCEAN F | 1000008903 | USD | - | - | - | - | - | - |
| 143 | GEF-TF NO. 28319-KE LVEMP GERMANY AGRIC.SECTOR | 1000007966 | USD | - | - | - | - | - | - |
| 144 | PROG. C. FUND GESDEK FOR PROGRAM FOR | 1000007238 | KES | 2,992,463 | - | - | - | - | 2,992,463 |
| 145 | RESULTS GIZ TECHNICAL SUPPORT FOR HLM2 | 1000356658 | EUR | - | - | - | - | - | - |
| 146 | HLM2 | 1000310936 | KES | 20,000 | 256,800 | - | - | - | 276,800 |

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|-----|--|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 147 | GOK CONTR.TO PRIV.&PRI.SECT.COMPET. | 1000001437 | KES | - | - | - | - | - | - |
| 148 | GOK/ADB/TVET GOK/UNICEF JUVENILE JUSTICE PROJ. | 1000307536 | KES | 3,354,257 | - | - | - | 3,354,257 | - |
| 149 | GR NO 4553- CASH TR PROG FOR ORPHAN | 1000002557 | KES | - | - | - | - | - | - |
| 150 | GREEN CLIMATE CHANGE | 100009168 | USD | 26,135 | - | - | - | (670) | 25,465 |
| 151 | GREEN GROWTH AND EMPLOY CREATION PR | 1000312084 | USD | - | - | - | - | - | - |
| 152 | GREEN GROWTH EMPLO CREA | 1000331747 | KES | - | 559,249,138 | 494,249,138 | - | - | 65,000,000 |
| 153 | PROGR NEMA | 1000320702 | USD | - | - | - | - | - | - |
| 154 | GREEN GROWTH EMPLO CREA PROGR WSTF | 1000320718 | USD | - | - | - | - | - | - |
| 155 | GREEN ZONES DEV'T SUPPORT PRJ A/C A | 1000008547 | USD | 8 | - | - | - | - | 8 |
| 156 | GREEN ZONES DEV'T SUPPORT PRJ A/C A | 1000008555 | USD | 4 | - | - | - | - | 4 |
| 157 | HEALTH SECT PROG SUPPORT 11 DANIDA | 1000235934 | KES | 78,516,471 | - | - | - | - | 78,516,471 |
| 158 | HEALTH SECTOR SUPPORT PROJ. A | 1000009527 | USD | 1,155,497,143 | - | 1,146,286,857 | - | (9,210,286) | - |
| 159 | HEALTH SECTOR SUPPORT PROJECT A | 1000009508 | USD | 1,256,709,173 | - | 1,225,068,718 | 562,537 | (31,077,918) | - |
| 160 | HEALTH SECTOR SUPPORT PROJECT. B | 1000009519 | USD | 52,140,674 | - | 50,727,103 | - | (1,413,571) | - |
| 161 | HIV GRANT NO KEN-H-TNT GA 1547-INT | 1000375051 | USD | - | - | - | - | - | - |
| 162 | HIV GRANT NO KEN-H-TNT GA 1547-MAIN | 1000375043 | USD | - | 450,526,301 | 347,831,206 | - | (8,977,484) | 93,717,611 |
| 163 | HIV ROUND 7 GRANT NO KEN-708-G09-H | 1000009117 | USD | 2,831,083,549 | 8,455,750,717 | 874,669,415 | 6,123,970,896 | (84,839,429) | 4,203,354,526 |

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|-----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 164 | I&M-MULTNAT. (K) SECT IF INTE. MIRR | 10000167537 | USD | 519 | - | - | - | (14) | 505 |
| 165 | IDA AGRICULTURAL RESEARCH FUND | 1000001097 | KES | - | - | - | - | - | - |
| 166 | IDA HEALTH REHAB. PROJ.CR2310 KE | 1000001027 | KES | - | - | - | - | - | - |
| 167 | IDA IBRD LOAN TO IGLA | 1000122088 | KES | - | - | - | - | - | - |
| 168 | IDA KE FORESTRY DEV.PROJ.CR.2198-KE | 1000122323 | KES | - | - | - | - | - | - |
| 169 | IDA-ELNINO EMERGENCY PROJ.NO.3120KE | 1000001127 | KES | - | - | - | - | - | - |
| 170 | IFAD COAST ASAL PROJ. LOAN DEP 215 | 1000236288 | KES | 4,785,041 | - | - | - | - | 4,785,041 |
| 171 | IFAD DRY AREA HOLDER&CSDP.NYERI DIS | 1000236264 | KES | 5,405,397 | - | - | - | - | 5,405,397 |
| 172 | IFAD FARMERS COMM SUPP PROJ.DG007KE | 1000236248 | KES | 20,835,763 | - | - | - | - | 20,835,763 |
| 173 | IFAD GR NO146 MT.KE EAST PILOT PROJ | 1000236361 | KES | 29,205 | - | - | - | - | 29,205 |
| 174 | IFAD LN NO.599MT.KE EAST PILOT PROJ | 1000236221 | KES | - | - | - | - | - | - |
| 175 | IFAD PRIMARY HEALTH GRANT IFAD PROFIT PMU 2011 MIN. OF FINAN | 1000007858 | USD | 16,027 | - | - | - | (412) | 15,615 |
| 176 | IFAD PROG MIN OF FINANCE IFAD WEST KE DIST-BASE AGR.DEV.PROJ | 1000002767 | KES | - | - | - | - | - | - |
| 177 | IFAD PROG MIN OF FINANCE IFAD WEST KE DIST-BASE AGR.DEV.PROJ | 1000009648 | USD | 60 | 68,258,126 | 37,561,461 | - | (920,061) | 29,776,664 |
| 178 | IFAD-SMALL HOLDER LOAN IMF-DROUGHT EXPENDITURE SUPPORT | 1000236302 | KES | 10,485,693 | - | - | - | - | 10,485,693 |
| 179 | IMF-DROUGHT EXPENDITURE SUPPORT | 1000007842 | USD | 544,423 | - | - | - | (13,972) | 530,451 |
| 180 | SUPPORT | 1000001313 | KES | - | - | - | - | - | - |

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|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 181 | IMPR. OF RURALS RDS & MKT INF-MOA | 1000214309 | USD | - | - | - | - | - | - |
| 182 | IMPROV.OF RURAL RDS AND MKT INF.R IN | 1000205091 | KES | - | - | - | - | - | - |
| 183 | IMPROV.OF RURAL RDS AND MKT INF.R IN | 1000205105 | KES | - | - | - | - | - | - |
| 184 | IMPROVEMENT OF RURALS ROADS & MKT INF-KERRA | 1000214295 | EUR | - | 302,990,964 | 309,786,411 | - | 6,795,447 | - |
| 185 | INFODEV PROGRAM INFRASTRUCTURE FIN.PUB.PRIV.PTNSHIP | 1000007893 | USD | 141,002 | - | - | - | (3,618) | 137,384 |
| 186 | INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT | 1000368403 | EUR | - | 15,599,146 | - | - | (673,673) | 14,925,473 |
| 187 | INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT | 1000172681 | USD | 150,913,521 | 725,333,776 | 805,617,092 | - | (2,339,486) | 68,290,719 |
| 188 | INFRASTRUCTURE FINANCE-PPPP DA-B,EEP | 1000178965 | USD | 177,415 | 3,431,749 | 3,391,794 | - | (45,438) | 171,932 |
| 189 | INST. REFORM & CAPACITY BUIL. PT A | 1000374427 | EUR | - | 1,221,316,452 | - | - | (52,744,452) | 1,168,572,000 |
| 190 | INST. REFORM & CAPACITY BUIL. PT A | 1000008601 | USD | - | - | - | - | - | - |
| 191 | INST. SUPPORT FOR GOOD GOVERNANCE | 1000008617 | USD | - | - | - | - | - | - |
| 192 | INSTRUMENTS OF DEVOLUTION IDEAS | 1000364262 | EUR | - | - | - | - | - | - |
| 193 | INTEREST AND CHARGES -EURO | 1000009705 | EUR | - | 5,036,004 | - | 75,968 | (214,207) | 4,745,829 |
| 194 | INTEREST AND CHARGES -USD | 1000007265 | USD | - | 229,495,509 | - | 140,561,202 | (1,155,129) | 87,779,178 |
| 195 | INTERNL BANK FOR REC & DEV PR.NO.3 | 1000007141 | KES | 2,405,387 | - | - | - | - | 2,405,387 |

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For the year ended 30th June 2018**

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|-------------------------------------|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 197 | ITALIAN COMMODITY AID PROGRAMME | 1000235799 | KES | - | - | - | - | - | - |
| 198 | ITALIAN DEBT FOR DEVELOPMENT SWAP | 1000235772 | KES | 103,328,601 | - | 12,000,000 | - | - | 91,328,601 |
| 199 | ITALIAN-MLD INTEG.SOC.HEAL.DEV PROG | 1000235764 | KES | 68,853 | - | - | - | - | 68,853 |
| 200 | JAPAN KR 11 G RANT 1996 | 1000001089 | KES | - | - | - | - | - | - |
| 201 | JAPAN EMERG ASS.TO BOMBBLAST VICTIM | 1000236477 | KES | - | - | - | - | - | - |
| 202 | JAPAN FOOD AID ASSIST(KR) 2011 | 1000236469 | KES | 1 | - | - | - | - | 1 |
| 203 | JAPAN NON PROJ.GRANT AID PROG.2006 | 1000236493 | KES | - | - | - | - | - | - |
| 204 | JAPAN NON PROJ.GRANT AID PROG.2007 | 1000236523 | KES | 40,483,156 | - | - | - | - | 40,483,156 |
| 205 | JAPAN SOCIAL DEVELOPMENT FUND | 1000009306 | USD | - | - | - | - | - | - |
| 206 | JAPANESE KR 11 GRANT ACCOUNT. | 1000122471 | KES | - | - | - | - | - | - |
| 207 | JAPANESE 2KR 2006 | 1000002018 | KES | - | - | - | - | - | - |
| 208 | JAPANESE 2KR 2008 | 1000236507 | KES | 69,906,193 | - | - | - | - | 69,906,193 |
| 209 | JAPANESE FOOD AID (KR) 2010 | 1000236547 | KES | 293,646,477 | - | - | - | - | 293,646,477 |
| 210 | JAPANESE GRANT KR II 2001 | 1000236485 | KES | - | - | - | - | - | - |
| 211 | JAPANESE KR 11 GRANT-FERTILIZER1994 | 1000122412 | KES | - | - | - | - | - | - |
| 212 | JAPANESE KR 11-2000 | 1000001477 | KES | - | - | - | - | - | - |
| 213 | JAPANESE KR2 2007 | 1000236566 | KES | 937,400 | - | - | - | - | 937,400 |

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For the year ended 30th June 2018

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 214 | JAPANESE NON-PROJECT GRANT AID-2004 | 1000235268 | KES | - | - | - | - | - | - |
| 215 | JAPANESE NON-PROJECT GRANT AID-2005 | 1000235257 | KES | 1 | - | - | - | - | 1 |
| 216 | JAPAN'S 2009 KR FOOD ASSIST. PROG. | 1000236531 | KES | 135,540,259 | - | - | - | - | 135,540,259 |
| 217 | JSDF GR CAP BUILD OF RURAL TRAD HER | 1000009187 | USD | - | - | - | - | - | - |
| 218 | JUDICIAL PROGRAMME IMPROVEMENT PROJECT | 1000175467 | USD | 82,178,095 | 1,583,915,013 | 1,227,525,273 | - | (1,261,679) | 437,306,156 |
| 219 | JUDICIARY PERFORMANCE IMPROVEMENT PROJEC | 1000009683 | USD | 43,267,170 | 91,828,564 | 40,037,613 | - | (1,503,249) | 93,554,872 |
| 220 | KCB-HEALTH SECT. SUPPORT PRJ MIRR | 1000172778 | USD | - | - | - | - | - | - |
| 221 | KCB-PPF ENHAN WTER SECURITY-Q975 KE | 1000159227 | USD | 1,124 | - | - | - | (29) | 1,095 |
| 222 | KCEP-CRAL IFAD GRANT NO. 2000001122 | 1000310324 | USD | 2,696 | 100,776,690 | 98,629,541 | - | (2,147,218) | 2,627 |
| 223 | KCEP-CRAL IFAD LOAN 2000001121 | 1000310316 | USD | 253,987,361 | 152,172,732 | 231,907,500 | - | (3,949,943) | 170,302,650 |
| 224 | KE GLOBAL PRIV. ENT.EIB PROJ. PH.II | 1000236377 | KES | 6,836 | - | - | - | - | 6,836 |
| 225 | KE GLOBAL PRIV. ENTER. GPE PH. III | 1000001143 | KES | 1 | - | - | - | - | 1 |
| 226 | KE MSA NBI STD GAUGE RAIL PROJ BUY | 1000207288 | KES | - | - | - | - | - | - |
| 227 | KE MSA NBI STD GAUGE RAIL PROJ PR | 1000207272 | KES | - | - | - | - | - | - |
| 228 | KE TRUSTFUND FOR DEBT REL.NORWEGIAN | 1000236051 | KES | 49,100,234 | - | - | - | - | 49,100,234 |
| 229 | KE.DEV'T RESPONSE DISP.CR-6021-KE | 1000353988 | USD | - | 522,257,925 | 448,157,384 | - | 1,685,241 | 75,785,782 |
| 230 | KENHA-A/C 'B' | 1000243767 | USD | - | 417,304,120 | 306,604,284 | - | (1,349,494) | 109,350,342 |

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For the year ended 30th June 2018

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 231 | KENYA ADAPTATION TO CLIMATE CHANGE IN ARID AND SEMI ARID LANDS | 1000175508 | USD | 7,240 | 32,225,301 | - | 32,231,769 | (103) | 669 |
| 232 | KENYA AGRI INPUT SUPPLY GRANT NO TF | 1000009152 | USD | - | - | - | - | - | - |
| 233 | KENYA AGRICULTURAL PRODU. & AGRIBUSINESS PROJECT | 1000009225 | USD | 2 | - | - | - | - | 2 |
| 234 | KENYA AGRICULTURAL & SUSTAINABLE MANAGEMENT PROJECT MOA/KE A | 1000009551 | USD | 54,962,658 | - | 54,240,889 | (706,074) | 15,695 | |
| 235 | KENYA AGRICULTURAL PRODUCTIVITY & SUSTAINABLE LAND MANAGEMENT PROJECT | 1000307501 | KES | 165,000 | - | 165,000 | - | - | - |
| 236 | KENYA ARID LANDS PROJECT | 1000008016 | USD | - | - | - | - | - | - |
| 237 | KENYA CEREAL ENHANCEMENT PROGRAMMEN | 1000213485 | USD | 7,675 | 320,614,977 | 378,500,873 | - | 69,654,188 | 11,775,967 |
| 238 | KENYA CLIMATE SMART AGRICULTURE PROJECT (KCSAP) - PREPARATION ADVANCE NO. V032-KE | 1000319356 | USD | - | 279,410,404 | 273,715,844 | - | 1,172,443 | 6,867,003 |
| 239 | KENYA COASTAL DEV GR. NO TF09 | 1000008962 | USD | - | - | - | - | - | - |
| 240 | KENYA COASTAL DEV PROJECT | 1000009567 | USD | - | 36,606,340 | - | 36,606,295 | (1) | 44 |
| 241 | KENYA COASTAL DEV PROJECT GRANT | 1000009578 | USD | 1 | 4,760,070 | - | 4,760,045 | (1) | 25 |
| 242 | KENYA DEVOLUTION SUPPORT PROGRAMME FOR RESULT - PROJECT PREPARATION ADVANCE (PPA) | 1000307366 | KES | 120,708,907 | - | 120,708,907 | - | - | - |
| 243 | KENYA E.A. PUBLIC HEALTH LAB NETWORKING PROJECT | 1000009438 | USD | 8,103 | 177,122,447 | 155,250,000 | - | 1,374,225 | 23,254,775 |

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For the year ended 30th June 2018

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 244 | KENYA EDUCATION SECT SUPPORT PROG | 1000008792 | USD | - | - | - | - | - | - |
| 245 | KENYA ELECTRIC EXPANSION PROJECT:KPLC(1) | 1000009478 | USD | 18,328 | - | - | - | (469) | 17,859 |
| 246 | KENYA ELECTRIC EXPANSION PROJECT A: MOE | 1000009454 | USD | 93,144,120 | - | 92,670,608 | - | (470,098) | 3,414 |
| 247 | KENYA ELECTRIC EXPANSION PROJECT D: KPLC (2) | 1000009489 | USD | 54,058 | - | - | - | (1,389) | 52,669 |
| 248 | KENYA ELECTRICITY EXPANSION (KEEP) IDA | 1000309539 | KES | 48,791,516 | - | 48,791,516 | - | - | - |
| 249 | KENYA ELECTRICITY EXPANSION PROJECT : REA | 1000009497 | USD | 28,480 | - | - | - | (731) | 27,749 |
| 250 | KENYA ELECTRICITY EXPANSION.PROJECT B:KENGEN (KEMP) | 1000009462 | USD | 311 | - | - | - | (8) | 303 |
| 251 | KENYA ELECTRICITY MODERNISATION PROJECT DA - (KEMP) | 1000309547 | KES | 11,714,146 | - | 11,714,146 | - | - | - |
| 252 | KENYA ELECTRICITY MODERNIZATION PROJECT DA - A- KPLC | 1000250658 | USD | 100,600 | 67,567,575 | - | - | (880,188) | 66,787,987 |
| 253 | KENYA ELECTRICITY MODERNIZATION PROJECT DA- B- KPLC '5587 KE | 1000250674 | USD | 4,139 | 806,143,266 | 737,092,329 | - | (6,768,705) | 62,286,371 |
| 254 | KENYA ELECTRICITY MODERNIZATION PROJECT D-D- MOEP | 1000008377 | USD | - | - | - | - | (732,552) | 1,244,734 |
| 255 | KENYA FIN & LEGAL SEC TECH ASS. | 1000008954 | USD | 84,809,932 | 21,116,748 | 103,949,394 | - | - | - |
| 256 | KENYA JUD PERF IMPROV -IDA NO Q5 | 1000233958 | USD | 988,730 | - | - | - | - | - |
| 257 | KENYA MINAMATA CONVEN. IN. TF 018811 | 1000009349 | USD | 10,993 | - | 976,032 | (12,698) | - | - |
| 258 | KENYA MUNICIPAL PROJECT | 1000009349 | USD | - | - | - | (282) | 10,711 | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|-------------------------|------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 259 | KENYA NOFB& E GOVT. EXPAN. PRJ | 1000164107 | KES | - | - | - | - | - | - |
| 260 | KENYA OFF-GRID SOLAR ACESS PRJ | 1000356685 | EUR | - | - | - | - | - | - |
| 261 | KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT | 1000228121 | USD | 30,272,108 | 139,634,029 | 167,877,073 | - | (2,028,992) | 72 |
| 262 | KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT | 1000307528 | KES | 613,506 | - | - | 613,506 | - | - |
| 263 | KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT (KEPTAP) CR 5526KE | 1000309555 | KES | 110,141,456 | - | - | 110,141,456 | - | - |
| 264 | KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT DA-B- MOEP | 1000215283 | USD | 66,673,491 | 288,067,865 | 349,384,034 | - | (1,966,031) | 3,391,291 |
| 265 | KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT DA-C-NT | 1000221445 | USD | 10,030,470 | 64,710,524 | 56,102,829 | - | (845,430) | 17,792,735 |
| 266 | KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT | 1000221453 | USD | 6,248,818 | 28,330,274 | 16,317,140 | - | (177,102) | 18,084,850 |
| 267 | KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT | 1000307398 | KES | 5,919,337 | - | - | 5,919,337 | - | - |
| 268 | KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT | 1000307404 | KES | 777,634,712 | - | - | 777,634,712 | - | - |
| 269 | KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT | 1000307412 | KES | 9,294,773 | - | - | 9,294,773 | - | - |
| 270 | KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT-DA-A | 1000241322 | USD | 42,983,234 | 1,383,539,407 | 946,841,900 | - | (1,792,708) | 477,888,033 |
| 271 | KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT-DA-B | 1000241349 | USD | 21,352,052 | 1,043,456,004 | 1,051,513,076 | - | 7,506,143 | 20,801,123 |
| 272 | KENYA REVENUE AUTHORITY - A/C 'C' | 1000243775 | USD | - | 51,187,324 | 44,150,400 | - | (774,350) | 6,262,574 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 273 | KENYA SLUM UPGRANDING PROJECT | 1000009284 | USD | 600,423,431 | 2,121,621,154 | 2,445,629,580 | 253,624,921 | (22,790,084) | - |
| 274 | KENYA SYMBIOCITY PROGRAMME | 1000264047 | KES | 6,692,747 | - | - | - | - | 6,692,747 |
| 275 | KENYA TRANSPARENCY COMMUNICATION INFRASTRUCTURE PROJECT | 1000008838 | USD | 10,370 | - | - | - | (266) | 10,104 |
| 276 | KENYA TRANSPORT SECTOR SUPPORT PROJECT- IDA NUTRIP | 1000178973 | USD | 56,640,591 | 51,328,228 | 64,537,085 | - | (1,633,454) | 41,798,280 |
| 277 | KENYA WATER SEC.AND CLIMATE RES. PR | 1000205083 | KES | - | - | - | - | - | - |
| 278 | KENYA YOUTH EMP.ACCOUNT A (OPM) | 1000009403 | USD | - | - | - | - | - | - |
| 279 | KENYA YOUTH EMP.ACCOUNT B (MOYAS) | 1000009411 | USD | 3,040 | - | - | - | (78) | 2,962 |
| 280 | KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT | 1000309822 | KES | 109,105,141 | - | - | 109,105,141 | - | - |
| 281 | KENYA WATER SECURITY AND CLIMATE RESILLIANCE PROJECT 5268 KE | 1000214244 | USD | 210,374,243 | 738,783,487 | 771,633,000 | - | (5,683,070) | 171,841,660 |
| 282 | KENYA-E-READINESS ASSESSMENT GRANT | 1000001418 | KES | - | - | - | - | - | - |
| 283 | KEPTAP GR NO. TFOA3418-KE KEPTAP GRANT NO. TFOA 3418 KE | 1000339896 | USD | - | 34,547,691 | 29,443,380 | - | (410,895) | 4,693,416 |
| 284 | KIBUON & TENDIE INTEGRATED WATERSHED | 1000332433 | USD | - | 133,705,065 | 125,746,605 | - | (259,519) | 7,698,941 |
| 285 | KIBUON & TENDIE INTEGRATED WATERSHED | 1000009241 | USD | - | - | - | - | - | - |
| 286 | KIMIRA OLUCH SMALLHOLDER FARM IMPROVEMENT PROJECT | 1000008709 | USD | 556 | - | - | - | (14) | 542 |
| 288 | KISIP - CKE 1055 01 J | 1000339888 | USD | - | 692,972,453 | 534,660,000 | - | (11,926,720) | 146,385,733 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 289 | KPLC GRID DEVT PRJ | 1000008857 | USD | - | - | - | - | - | - |
| 290 | KSMS-ACBF- GRANT FOR MBFM L. VICTO. SOUTH WATER SERV. | 1000008873 | USD | - | - | - | - | - | - |
| 291 | BOARD | 1000009071 | EUR | - | - | - | - | - | - |
| 292 | LAKE VICTO NORTH SERV BOARD | 1000009047 | USD | 595,248,959 | 229,318,289 | 514,800,000 | - | (8,705,231) | 301,062,017 |
| 293 | LAKE VICTORIAL ENVIRONMENT PROJECT PHASE II CR. NO 4532 LAND AND URBAN SECTOR | 1000009195 | USD | 81,285,405 | - | 80,649,000 | - | (559,293) | 77,112 |
| 294 | PROGRAMME | 1000235578 | KES | 2,262,220 | - | - | - | - | 2,262,220 |
| 295 | LAND REFORM SUPPORT PROGRAMM (SIDA) | 1000236175 | KES | 1,942,535 | - | - | - | - | 1,942,535 |
| 296 | LAST MILE CONNECTIVITY PH.II PJT | 1000330268 | USD | - | 20,474,315 | 20,489,040 | - | - | 114,158 |
| 297 | LN A/C OF GOVT OF (K) JICA LN KE-C6 | 1000291761 | JPY | 435,794,096 | 1,856,803,476 | 2,323,956,090 | - | - | 31,358,518 |
| 298 | MAINSTREAMING SUST. LAND MGT | 1000235853 | KES | - | - | - | - | - | - |
| 299 | MALARIA GRANT KEN-M-TNT GA1546-INT | 1000375027 | USD | - | - | - | - | - | - |
| 300 | MALARIA GRANT KEN-M-TNT GA1546-MAIN | 1000375019 | USD | - | 421,642,044 | 207,442,069 | - | (6,613,514) | 207,586,461 |
| 301 | MALARIA ROUND 10 | 1000009713 | USD | 3,455,921,972 | 656,867,059 | 513,096,290 | 3,496,966,025 | (44,184,925) | 58,541,791 |
| 302 | MARINE FISHERIES SO-EC.DEV. V131.KE | 1000364246 | USD | - | 20,473,394 | 20,186,952 | - | (283,916) | 2,526 |
| 303 | MICRO FINANCE SECTOR SUPPORT CR | 1000008865 | USD | - | - | - | - | - | - |
| 304 | MIN. OF TRANSPORT AND INFRA-A/C 'A' | 1000243759 | USD | 7,778 | 32,761,778 | 32,373,931 | - | (390,525) | 5,100 |
| 305 | MOF-AID EFFECTIVENESS FOR DEV RESU | 1000236035 | KES | 7,550,698 | - | - | - | - | 7,550,698 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 306 | MSA ADDIS RD CORR PHII (MAR-TURBI) | 1000009397 | USD | 79 | 22,216,093 | 22,411,450 | - | 195,346 | 68 |
| 307 | MSA NAIROBI ROAD TRANSP. | 1000009543 | USD | 93,929 | 819,037,364 | 983,842,400 | - | 164,801,867 | 90,760 |
| 308 | MSA PORT AREA RD DEV'T PRJ-KE-P32 | 1000356693 | JPY | - | - | - | - | - | - |
| 309 | MSA PORT AREA ROAD DEV.PROJ. KE-P29 | 1000236329 | KES | 27,841,718 | 4,388,867 | - | - | - | 32,230,585 |
| 310 | MSMME COMP PRJ | 1000008288 | USD | - | - | - | - | - | - |
| 311 | MSMME COMP PRJ - PPF MT.ELGON REG. ECOSYSTEM CONSER PROG. | 1000008202 | USD | - | - | - | - | - | - |
| 312 | MT.KENYA EAST PRJ IFAD GR RR SOF | 1000007974 | USD | - | - | - | - | - | - |
| 313 | MT.KENYA EAST PRJ IFAD PRJ - IFAD LN | 1000007982 | USD | - | - | - | - | - | 1,888 |
| 314 | MULTINAT'L V. MARITIME COM & TRAN | 1000330279 | USD | - | 2,124,687 | 2,092,733 | - | (31,954) | - |
| 315 | MULTINAT'L RURAL LHDS ADAPT TO CLIM | 1000357215 | USD | - | 7,603,950 | - | - | (98,764) | 7,505,186 |
| 316 | MWEA IRRIGATION DEV PRJ LN :KE-P27 | 1000236272 | KES | - | - | - | - | - | - |
| 317 | N.W.S.B-IDA CR. NO. H100KE-SPECIAL | 1000008237 | USD | - | - | - | - | - | - |
| 318 | NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT (COUNTER FUND) | 1000307455 | KES | 4,863,924 | - | - | 4,863,924 | - | - |
| 319 | NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT (NAMSIP) | 1000307447 | KES | 105,154,836 | - | - | 105,154,836 | - | - |

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|-----|--|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 321 | NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT .5102 KE | 1000173467 | USD | 5,707 | 1,023,852,459 | 996,139,500 | - | (3,305,973) | 24,412,693 |
| 322 | NAIROBI RIVERS BASIN REHABILITATION PROJECT | 1000172665 | USD | 522,598 | - | - | 515,887 | (6,711) | - |
| 323 | NAIROBI SANITATION OBA PROJECT TF014251 | 1000237578 | USD | 73,262,962 | 374,256,595 | 233,016,679 | - | (6,549,150) | 207,953,728 |
| 324 | NALEP-SIDA PHASE 11 (JAN07- DEC2011) | 1000235594 | KES | - | - | - | - | - | - |
| 325 | NAT. SAF NET PROG RES.CR NO.5287KE | 1000197951 | KES | 4,152 | 2,367,253,810 | 2,069,109,227 | - | (1) | 298,148,734 |
| 326 | NATIONAL ACTION PLAN PRJ-C/10-2016 | 1000352019 | USD | - | 7,880,683 | 7,534,988 | - | (143,595) | 202,100 |
| 327 | NATIONAL AGRICULTURAL AND RURAL INCLUSIVE GROWTH PROJECT | 1000309528 | KES | 25,544,833 | - | - | 25,544,833 | - | - |
| 328 | NATIONAL FOREST PROGR.-FAO E433 | 1000001909 | KES | - | - | - | - | - | - |
| 329 | NATIONAL URBAN DEV. POLICY PROJECT | 1000235837 | KES | - | - | - | - | - | - |
| 330 | NATURAL RESOURCE MANAGEMENT PROGRAM | 1000235907 | KES | 90,437,560 | - | - | - | - | 90,437,560 |
| 331 | NATURAL RESOURCE MGT PRJ | 1000008822 | USD | - | - | - | - | - | - |
| 332 | NATURAL RESOURCE MGT PRJ | 1000008989 | USD | - | - | - | - | - | - |
| 333 | NBI OUTER RING RD GR 2100155026117 | 1000213515 | USD | 9,277 | 15,829,140 | - | - | (205,835) | 15,632,582 |
| 334 | NBK-GLOBAL ENV. FACILITY, TF011534 | 1000175338 | USD | - | - | - | - | - | - |
| 335 | NIC ENHANCING AGRI PROD TF096460 | 1000009314 | EUR | - | - | - | - | - | - |
| 336 | NIC-MENENGAI GEO. DEV - 556015500051 | 1000173459 | USD | 519 | - | - | (14) | 505 | - |

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For the year ended 30th June 2018**

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 337 | NIC-NORTHERN CORR. TRANS.IMPROV.PRJ | 1000009217 | USD | - | - | - | - | - | - |
| 338 | NON - PROJECT GRANT AID 2009 NON COMMUNICABLE DISEASES IN KENYA | 10000236515 | KES | 70,225,720 | - | - | - | - | 1 70,225,721 |
| 339 | NORAD NORAD TURKANA RURAL DEV.PROG. | 10000354518 | USD | - | - | - | - | - | - |
| 340 | NORAD | 1000122118 | KES | - | - | - | - | - | - |
| 341 | NORTH EASTERN TRANSPORT IMPRO PRJ | 1000122145 | KES | - | - | - | - | - | - |
| 342 | NORTHERN CORRIDOR TRANSPORT IMPROVEMENT PRJ B (KCAA) | 1000008253 | USD | - | 209,346,622 | 208,261,965 | - | (1,023,558) | 61,099 |
| 343 | NORTHERN CORRIDOR TRANSPORT IMPROVEMENT PROJECT B (KCAA) | 1000008261 | USD | - | - | - | - | - | - |
| 344 | NORTHERN CORRIDOR TRANSPORT IMPROVEMENT (KENHA) | 1000009586 | USD | 4,373,688 | - | - | - | - | - |
| 345 | NORTHERN CORRIDOR TRANSPORT IMPROVEMENT | 1000009209 | USD | 2,528,652 | - | - | - | (112,248) | 4,261,440 |
| 346 | NORTHERN WATER SERVICES BOARD | 1000009087 | EUR | - | - | - | - | - | - |
| 347 | NORTHERN CORRIDOR TRANS. PROG | 1000007397 | USD | - | - | - | - | - | - |
| 348 | NUTRIP-A (KENHA) MIRROR | 1000178957 | USD | 341,642,783 | 62,409,589 | 150,542,800 | - | (9,802,473) | 243,707,099 |
| 349 | NUTRIP-E (KRC) OLKARIA 1 GEOTHERMAL EXT. (UNIT 6) | 1000178997 | USD | 1,011,760 | 58,820,408 | - | - | (789,959) | 59,042,209 |
| 350 | 1000371738 | EUR | - | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 352 | OLKARIA V POWER GEOTHERMAL DEVT PRJ | 1000313854 | USD | - | - | - | - | - | - |
| 353 | OLKARIA-LESSOS-KSM TRANS LINE CONST | 1000236299 | KES | 302,776 | 456,447,689 | 456,447,689 | - | - | 302,776 |
| 354 | P COAST WATER SERVICE BOARD - PART 2 | 1000009039 | USD | 507,145,246 | 1,292,407,911 | 724,781,630 | - | (14,908,859) | 1,059,862,668 |
| 355 | PASTORAL DEV.&CONFLICT MGT.PROJ. | 1000236213 | KES | 947,996 | - | - | - | - | 947,996 |
| 356 | PC REHABILITATION FUND PHRD-INST.REF.AND CAP.BUILD.PRJ | 1000007157 | KES | 6,341 | - | - | - | 1 | 6,342 |
| 357 | PHRD-INST.REF.AND CAP.BUILD.PRJ | 1000008733 | USD | - | - | - | - | - | - |
| 358 | PHRD-INST.REF.AND CAP.BUILD.PRJ | 1000008881 | USD | - | - | - | - | - | - |
| 359 | POVERTY RED. SUPPORT PRJ | 1000008415 | USD | - | - | - | - | - | - |
| 360 | PPF -NAT MGT PRJ A/C A | 1000129433 | USD | - | - | - | - | - | - |
| 361 | PPF -NAT MGT PRJ A/C B | 1000008776 | USD | - | - | - | - | - | - |
| 362 | PPF NBI METRO SERVICES IMPROV PRJ PPF-(K) AVIA. MODERN. PRJ - V0440 | 1000009632 | USD | - | - | - | - | - | - |
| 363 | PPF-(K) DEVOLUTION SUPP. PROG. V009 | 1000291688 | USD | 2,573,918,987 | 3,718,986,359 | 6,181,168,391 | - | (111,729,499) | 7,456 |
| 364 | PPF-(K) YOUTH EMPLOY. OPP PRJ-Y0060 | 1000291672 | USD | - | 204,756,462 | 170,427,864 | - | 1,471,194 | 35,799,792 |
| 365 | PPF-NTL AGRI .& R INC GR. PRJ-Q987 | 1000263962 | USD | 13,658,831 | 165,526,803 | 176,656,302 | - | (2,524,279) | 5,053 |
| 366 | PPF-PETRO. TECH ASSIST PRJ-Q8960 | 1000214268 | USD | - | - | - | - | - | - |
| 368 | PPF-WESTWERN PROJECT | 1000008717 | USD | - | - | - | - | - | - |

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For the year ended 30th June 2018**

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--|----------------|-------------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 369 | PREP OF THE HEALTH SWAP PREP.OF PROPOSED PETRO TECH ASS PRJ | 1000009063 | USD | 6,472 | - | - | - | (166) | 6,306 |
| 370 | PREPARATION OF PROPOSED KENYA MUN | 10000205113 | KES | - | - | - | - | - | - |
| 371 | PREPARATION OF PROPOSED SECONDARY CITIES SERVICES IMPROVEMENT PROGRAMME FOR RESULTS - ADVANCE NO. V0360-KE | 1000009292 | USD | - | - | - | - | - | - |
| 372 | PREPARATION OF PROPOSED SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT - ADVANCE NO. V0420 PRE-SHIPMENT INSPECTION FUND | 1000317876 | USD | 2,074 | 464,912,151 | 415,697,300 | - | (6,162,046) | 43,054,879 |
| 373 | PRIME-IMPR OF RURAL RDS-MOA | 1000317884 | USD | - | - | - | - | - | - |
| 374 | PRIME-IMPR. OF RURAL RDS-KERRA | 1000001283 | KES | - | - | - | - | - | - |
| 375 | PROC.OF EQUIP. FOR NYS PRJ. (PH II) | 1000202815 | USD | - | - | - | - | - | - |
| 376 | PROG FOR RURAL OUTREACH OF FININNO | 1000202734 | USD | - | - | - | - | - | - |
| 377 | PROPOSED REGIONAL PASTORAL LIVELIHOOD RESILIENCE PROJECT | 1000199547 | KES | 124,600,000 | - | - | - | - | 124,600,000 |
| 378 | PTA TRADE&DEV.BANK TRAVELLERS CHQ. | 1000007222 | KES | 12,500 | - | - | - | - | 12,500 |
| 380 | PUB SEC MGT TECH ASS PRJ IDA PUBLIC FINANCE MANAGEMENT REFORM PROGRAMME | 1000007907 | USD | - | - | - | - | - | - |
| 381 | 1,555 | 194,762,475 | 191,871,939 | - | (2,891,173) | 918 | | | |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|-------------------------------------|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 383 | RABAI-NEW BAMBURI-KILIFI TRANS. LIN | 1000360728 | EUR | - | - | - | - | - | - |
| 384 | RED. IMPACT OF HIV/AIDS | 1000008059 | USD | - | - | - | - | - | - |
| 385 | REGIONAL INTEGRA IMLEM PROG-COMESA | 1000186593 | KES | 653,742,912 | 394,310,646 | 340,000,000 | - | - | 708,053,558 |
| 386 | REGIONAL MOMBASA PORT ACCESS ROAD | 1000372028 | EUR | - | - | - | - | - | - |
| 387 | REGIONAL MSA PORT RD ACC-2020619.9 | 1000380837 | EUR | - | - | - | - | - | - |
| 388 | REGIONAL MSA PORT RD ACC-LN 27459 | 1000357223 | EUR | - | - | - | - | - | - |
| 389 | REGIONAL PAST LVHD RESI PRJ-5388-KE | 1000241292 | USD | 61,106,701 | 991,339,521 | 1,016,794,747 | - | (5,671,451) | 29,980,024 |
| 390 | RESCHEDULED PARASTATAL LOANS | 1000001337 | KES | 55,274,719 | - | - | - | - | 55,274,719 |
| 391 | REST. OFFARM INFIRST RUL LIV LHD NO | 1000009233 | USD | - | - | - | - | - | - |
| 392 | RIFT VAL. WAT. SUP & SAN. GR | 1000008307 | USD | - | - | - | - | - | - |
| 393 | ROADS 2000 PHASE II | 1000009721 | EUR | 3,945,670 | - | - | - | (48,478) | 3,897,192 |
| 394 | ROADS 2000 SPOT IMPR&REHAB PROJ.ADB | 1000235357 | KES | - | - | - | - | - | - |
| 395 | RUIRU II DAM PROJECT | 1000368381 | EUR | - | - | - | - | - | - |
| 396 | RURAL HEALTH LOAN | 1000008334 | USD | - | - | - | - | - | - |
| 397 | RURAL ROADS PROJECTPPF NO. V024-KE | 1000310332 | USD | - | - | - | - | - | - |
| 398 | S.NYANZA COMM. DEV.PROJ. IFAD SOF | 1000236353 | KES | 907,051 | - | - | - | - | 907,051 |
| 399 | S.NYANZA COMM.DEV.PROJ.IFAD LOAN620 | 1000236345 | KES | 9,852 | - | - | - | - | 9,852 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 400 | SEC.EDUC.QUALITY IMPROV.MOE.DLI.DAB | 1000368427 | EUR | - | - | - | - | - | - |
| 401 | SEC.EDUC.QUALITY IMPROV.TSC.DLI.DAA SEXUALLY TRANSMITTED | 1000368397 | EUR | - | 139,474,339 | 142,282,516 | - | 2,814,020 | 5,843 |
| 402 | INFECT.PRO.IDA SIDA ENV.PROTECTION&CONSE.PROJ-E211 | 1000122439 | KES | - | - | - | - | - | - |
| 403 | SIDA ROADS 2000 - NYANZA PROVINCE | 1000122242 | KES | - | - | - | - | - | - |
| 404 | SIDA ROADS 2000 KIRINYAGA DISTRICT | 1000235586 | KES | 11,500 | - | - | - | - | 11,500 |
| 405 | SIDA ROADS 2000 NYERI DISTRICT | 1000235535 | KES | 42 | - | - | - | - | 42 |
| 406 | SIDA SOIL CONSERVATIO NAT.PROG-E216 | 1000235551 | KES | 81 | - | - | - | - | 1 |
| 407 | SIRARI CORR. ACC. & RD SAFETY IMPR | 1000235519 | KES | 9,985,335 | - | - | - | - | 9,985,335 |
| 408 | SIRARI CORRIDOR ACCESSIBILITY AND ROAD SAFETY IMPROVEMENT PROJECT: ISEBANIA-KISII-AHERO (A1) ROAD REHABILITATION: LOAN NO. 2000130015238 (PROJECT ID: P-KE-DBO-023) | 1000356677 | EUR | - | 26,647,293 | 27,771,743 | - | 1,124,450 | - |
| 409 | SMALL HOLDER HORTICULTURAL MARKETING PROGRAMME SHOMAP | 1000008897 | USD | 38,166 | - | - | - | (980) | 37,186 |
| 410 | SMALL SCALE IRR & VALUE ADD. PRJ | 1000297239 | USD | 77,278,953 | 69,455,337 | 6,437,045 | 138,927,668 | (1,005,429) | 364,148 |
| 411 | SMALL SCALE IRR.& VALUE ADDITION PRJ | 1000289918 | USD | 9,894,566 | 49,697,289 | 9,781,200 | - | (717,985) | 49,092,670 |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--------------------------------------|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 413 | NOSTRO | 1000008644 | USD | - | - | - | - | - | - |
| 414 | SMALL TOWNS RURAL WATER SUPPLY & SA | 1000009338 | USD | 94,554 | - | - | - | (2,427) | 92,127 |
| 415 | SMALLHOLDER DAIRY COMM- GRANT | 1000008687 | USD | 1,533,336 | - | - | - | (39,352) | 1,493,984 |
| 416 | SMALLHOLDER DAIRY COMM- LOAN | 1000008679 | USD | 21,640 | 516,937,766 | 518,378,050 | - | - | 21,163 |
| 417 | SMALLHOLDER DAIRY COMM. LOAN NO 678 | 1000236205 | KES | - | - | - | - | - | - |
| 418 | SMALLHOLDER DAIRY COMM.GRANT NO 815 | 1000236191 | KES | 584,270 | - | - | - | - | 584,270 |
| 419 | SMALLHOLDER HORT.MARKETING PROG | 1000009257 | USD | 1,576 | - | - | - | (40) | 1,536 |
| 420 | SOF-GRANT NO SOF 037-KE | 1000007467 | USD | - | 204,759,533 | - | - | (2,659,533) | 202,100,000 |
| 421 | SOLID WASTE MGT NO CKE 3000 | 1000009012 | EUR | - | - | - | - | - | - |
| 422 | SOUTH W INDIAN OCEAN FISHERIE PROJ | 1000235306 | KES | 573 | - | - | - | - | 573 |
| 423 | STABEX 1999 - GOK/EC ACCOUNT | 1000235478 | KES | - | - | - | - | - | - |
| 424 | STANBIC-LYSWBLN 21001500150015546 | 1000173394 | USD | - | - | - | - | - | - |
| 425 | STANBIC-NWSBLN 2100150015546 | 1000146648 | USD | - | - | - | - | - | - |
| 426 | STD- AGRI PROD. GRANT | 1000008229 | USD | - | - | - | - | - | - |
| 427 | STD- AGRI PROD. PRJ | 1000008218 | USD | - | - | - | - | - | - |
| 428 | STD- IFAD SOF SONY COMM DEV'T | 1000008188 | USD | 1,037 | - | - | - | (26) | 1,011 |
| 429 | STD LON- DECENT HIV/AIDS & REP HEALT | 1000007869 | USD | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 430 | STD LON-EMER POW PF-A CR-3425KE | 1000007788 | USD | - | - | - | - | - | - |
| 431 | STD LON-KENGEN EMER-A/CB CR-3425KE | 1000007796 | USD | - | - | - | - | - | - |
| 432 | STD- N.W.S.C.IDA STD NAT. PROP.TO ADD & RED. | 1000008245 | USD | - | - | - | - | - | - |
| 433 | IM OF MA STD RIFT VAL WAT SUP & SAN | 1000008032 | USD | - | - | - | - | - | - |
| 434 | PRJ STD- SONY COMM DEV'T IFAD LN | 1000008296 | USD | - | - | - | - | - | - |
| 435 | LN | 1000008172 | USD | - | - | - | - | - | - |
| 436 | STD- STAT PRJT PPF STD. NAT PROP TO ADD & RED | 1000008199 | USD | - | - | - | - | - | - |
| 437 | IM OF T- STD. NRB-REGIONAL TRADE | 1000008048 | USD | - | - | - | - | - | - |
| 438 | FACILITY PR STD-ADF GRANT - EDUCATION | 1000007699 | USD | - | - | - | - | - | - |
| 439 | III PJCT | 1000008164 | USD | - | - | - | - | - | - |
| 440 | STD-ADF LN EDUC. III PICT STD-AGRI PROD AND SUST LANDS MGT IN | 1000008156 | USD | - | - | - | - | - | - |
| 441 | 1000008385 | USD | - | - | - | - | - | - | - |
| 442 | STD-CAP. BUILD TO SUPP GEN- RESP IMP | 1000007877 | USD | - | - | - | - | - | - |
| 443 | STD-CAP. BUILD TO SUPP GEN- RESP IMP | 1000008407 | USD | - | - | - | - | - | - |
| 444 | STD-D.L.CNTR IDA. GR. H065KE | 1000008075 | USD | - | - | - | - | - | - |
| 445 | STD-KE AGRI PROJ | 1000008105 | USD | - | - | - | - | - | - |
| 446 | STD-KE FIN SEC TECH PPF Q4090 KE MA | 1000008091 | USD | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|--|--|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 447 MAIN | STD-STGHT M & E GR TF 052623 | 1000008067 | USD | - | - | - | - | - | - |
| 448 ENV.PROGS. | STRATEGIC MGT.COMPONENT | 1000235985 | KES | 85,000 | - | - | - | - | 85,000 |
| 449 MGT.CAP. | STRE.REPROD. HEALTH PLAN. & MGT.CAP. | 1000001062 | KES | - | - | - | - | - | - |
| 450 SKILL AQ | STRE.&EXP.ACC.APP.SEC ED & | 1000001615 | KES | - | - | - | - | - | - |
| 451 QUALITY.REG.STDS KEN SUPP. CAP. DEV PRG.FOR OP. OF NIMES | STRENGHT FERT. | 1000216182 | KES | 1,581,851 | 20,945,548 | 13,084,658 | - | - | 9,442,741 |
| 452 NIMES CORRUP.COMM. | SUPP.OF THE KENYA ANTI SUPP.PROG.ACTION PL- | 1000235958 | KES | - | - | - | - | - | - |
| 453 SUPPORT FOR FINANCIAL & ECO. MG ENTERPRISE | SUPP.OF THE KENYA ANTI CORRUP.COMM. | 1000236237 | KES | 1,980,000 | - | - | - | - | 1,980,000 |
| 454 AVIAN&HUM.INFLU | SUPPORT FOR FINANCIAL & ECO. MG ENTERPRISE | 1000236148 | KES | 12,500 | - | - | - | - | 12,500 |
| 455 SUPPORT OF KENYA YOUTH | SUPPORT OF KENYA YOUTH | 1000001003 | KES | - | - | - | - | - | - |
| 456 ENTERPRISE | SUPPORT OF KENYA YOUTH | 1000009381 | USD | - | - | - | - | - | - |
| 457 SWEDISH GRANT SPECIAL TB GRANT KEN-T-TNT GA 1548- INTEREST | SWEDISH GRANT SPECIAL TB GRANT KEN-T-TNT GA 1548- INTEREST | 1000007192 | KES | 53,840,070 | - | - | - | - | 53,840,070 |
| 458 MAIN | TB GRANT KEN-T-TNT GA 1548- INTEREST | 1000375078 | USD | - | - | - | - | - | - |
| 459 PROJECT | TB ROUND 6 GRANT NO KEN- 607-G08-T | 1000008927 | USD | 137,682,712 | 2,045,041,068 | 462,397,782 | 305,070,874 | (16,950,234) | 1,398,304,890 |
| 460 DROUGHT MG | TF 070845-EC GR FOR THE | 1000009098 | EUR | - | - | - | - | - | - |
| 461 YOUTH | TF- 092617 M & E WITH MIN OF THE (K) CLIMATE SMART AGRI. | 1000009101 | USD | - | - | - | - | - | - |
| 462 PROJECT | THE (K) CLIMATE SMART AGRI. | 1000357231 | USD | - | - | - | - | - | - |

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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 464 | THE AFRICAN CAPACITY BUILDING | 1000157887 | USD | 62,996 | - | - | - | (1,617) | 61,379 |
| 465 | THE ASAL BASED LIVEST.& RURAL SUPPO | 1000001607 | KES | - | - | - | - | - | - |
| 466 | THE CREAT OF SUST TSETSE & TRY. FRE | 1000008466 | USD | 485,085 | - | - | - | (12,450) | 472,635 |
| 467 | THE CREAT OF SUST TSETSE & TRY. FRE | 1000008504 | USD | 352,234 | - | - | - | (9,040) | 343,194 |
| 468 | THE EATV FEE SPECIAL DEP-MFA | 1000301888 | USD | - | 80,108,700 | - | 64,692,224 | (200,239) | 15,216,237 |
| 469 | THE FOOD SECURITY PROJ UNDERPR FAR | 1000212527 | KES | 43,789,450 | 114,400,000 | - | - | - | 158,189,450 |
| 470 | THE GREAT LAKES INITI.ON AIDS PROJ. | 1000235427 | KES | 287,404 | - | - | - | - | 287,404 |
| 471 | THE IGAD REG.HIV/AIDS PARTN. PROG. | 1000235489 | KES | 12,276,444 | - | - | - | - | 12,276,444 |
| 472 | THE NATIONAL AGRICULTURAL AND RURAL INCLUSIVE GROWTH PROJECT - CREDIT NO. 5900-KE | 1000317857 | USD | - | 1,074,984,477 | 1,062,806,963 | - | (12,177,514) | - |
| 473 | THE OPEC PROJ.ON IMPRO.OF BASIC ED | 1000236116 | KES | 88,967,454 | - | - | - | - | 88,967,454 |
| 474 | THS-UC IDA CREDIT NO. 5836KE THS-UC PHRD GRANT NO. TFA 2792-KE | 1000330287 | USD | - | - | - | - | - | - |
| 475 | THWAKE M-P WATER- GR 2100155025973 | 1000330295 | USD | - | - | - | - | - | - |
| 476 | THWAKE MULTIPURPOSE WATER DEV. PROGRAMME | 1000213507 | USD | 2,904 | 12,915,252 | 12,738,123 | - | (179,181) | 852 |
| 477 | TOTAL WAR AGAINST HIV AND AIDS | 1000008978 | USD | - | - | - | - | - | - |
| 478 | TRADE-MARK EAST AFRICAN PROJECT | 1000002433 | KES | - | - | - | - | - | - |

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|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 480 | TRANSFER ORPHANS & VULNURABLE CHILD | 1000009373 | USD | 48,354 | 393,940,121 | 392,538,000 | - | (1,420,359) | 30,116 |
| 481 | TRANSFOR. H. SYSTEMS-GR B | 1000308637 | USD | 3,630 | 453,733,825 | 318,928,418 | - | (8,258,353) | 126,550,684 |
| 482 | TRANSFOR. H. SYSTEMS-GR A | 1000308621 | USD | 6,223 | 204,248 | - | - | (2,813) | 207,658 |
| 483 | TRANSPORT SEC SUPP (KENHA) | 1000009667 | USD | 98,627 | 19,588,560 | 19,355,651 | - | (235,911) | 95,625 |
| 484 | TRANSPORT SECTOR SUPPORT PROGRAMME(KENHA) | 1000009659 | USD | 160,552,352 | 416,781,333 | 570,638,050 | - | (6,645,250) | 50,385 |
| 485 | TRANSPORT SECTOR SUPPORT (KAA) | 1000009691 | USD | 28,814,300 | - | - | - | (739,503) | 28,074,797 |
| 486 | SECTOR SUPPORT (MOR) | 1000009675 | USD | 15,623,776 | - | 15,520,946 | - | (96,790) | 6,040 |
| 487 | UK/KE.EDUCATION SECT.SUPP.PROG.E434 | 1000235632 | KES | 629,775,376 | - | - | - | - | 629,775,376 |
| 488 | UK/KE.FIN.&LEGAL SEC.TECH.ASS.PROJ. | 1000235648 | KES | 26,151,268 | - | - | - | - | 26,151,268 |
| 489 | UK/KE,STRENGTHENING OF PRI. EDUC.II | 1000235616 | KES | 217,298 | - | - | - | - | 217,298 |
| 490 | UK/KE.SUPP.TO NAT. STATISTICAL SYS. | 1000235667 | KES | 14,626,977 | - | - | - | - | 14,626,977 |
| 491 | UN/KENYA TRADE & POVERTY PROGRAMME | 1000235691 | KES | - | - | - | - | - | - |
| 492 | UN COMPENSATION COMM.& COMP.FUND. | 1000122347 | KES | - | - | - | - | - | - |
| 493 | UN WOMEN-DEVELOPMENT ASST. FUND | 1000289112 | KES | - | - | - | - | - | - |
| 494 | UNDP STRENG. NAT. CAP FOR CON. PREV | 1000235497 | KES | 7,013,675 | - | - | - | - | 7,013,675 |
| 495 | UNDP SUPPORT TO THE PROG. FOR SSJK | 1000235314 | KES | 50,000 | - | - | - | - | 50,000 |
| 496 | UNDP-DISASTER PREP. AND MGT PROJ | 1000235462 | KES | 7,163,857 | - | - | - | - | 7,163,857 |

**Government of Kenya
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For the year ended 30th June 2018**

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 497 | UNDP-ENVIRONMENT&NAT.RESOURCES PROG. | 1000001402 | KES | - | - | - | - | - | - |
| 498 | UNDP-GEND.MAIN&EMPOWER.OF WOMEN PR | 1000001305 | KES | - | - | - | - | - | - |
| 499 | UNDP-GEND.MAIN&EMPOWER.OF WOMEN PR | 1000236906 | KES | - | - | - | - | - | - |
| 500 | UNDP-HIV/AIDS AND DEV. PROJECT | 1000235438 | KES | 7,429,857 | - | - | - | - | 7,429,857 |
| 501 | UNDP-HORTICULTURAL CROP PROD.PROJ. | 1000122218 | KES | - | - | - | - | - | - |
| 502 | UNDP-I.S.T.P.O OZONE D. S.U.TM.P | 1000235284 | KES | 2,702,779 | 4,708,340 | 6,800,000 | - | 1 | 611,120 |
| 503 | UNDP-SUPP.DOC.ON ENVIRON.&NATU.RES. | 1000001259 | KES | - | - | - | - | - | - |
| 504 | UNDP-SUPP.TO COMB/DEV.EFFE-HIV/AIDS | 1000122455 | KES | - | - | - | - | - | - |
| 505 | UNDP-SUPPORT TO COUNTRY PRG.(CPAP) | 1000288547 | KES | 1,000 | 41,336,557 | 41,336,557 | - | - | 1,000 |
| 506 | UNEP-NAT.PLAN STOCKHOLM CONV.ON POP | 1000235788 | KES | 1,101,594 | - | - | - | - | 1,101,594 |
| 507 | UNFPA COORD POP.POL.POLY IMP. NES-KES | 1000235338 | KES | 10,644,142 | - | - | - | - | 10,644,142 |
| 508 | UNFPA-COORD.POP.POL.IMPL-POP.POL.IMPLEMENTATION | 1000001216 | KES | - | - | - | - | - | - |
| 509 | UNFPA-COORD.POP.POL.WOMEN BURE | 1000235403 | KES | 1,875,580 | - | - | - | - | 1,875,580 |
| 510 | UNFPA-MIN.OF GENDERCHILDREN&SOC.DEV | 1000235608 | KES | - | - | - | - | - | - |
| 511 | UNFPA-REPROD.HEALTH FOR 9 FOCUS DIS | 1000235802 | KES | 869,842 | - | - | - | - | 869,842 |

**Government of Kenya
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For the year ended 30th June 2018**

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 512 | UNICEF -CHILD SURVIVAL&DEVELOP.PROG. | 1000122177 | KES | - | - | - | - | - | - |
| 513 | UNICEF PROG-MIN.OF HOME AFFAIRS | 1000235942 | KES | 2,066,225 | - | - | - | - | 2,066,225 |
| 514 | UNICEF PROG-MIN.OF ED.SCIENCE&TECH. | 1000236027 | KES | 3,303,978 | 20,129,320 | 23,013,520 | - | - | 419,778 |
| 515 | UNICEF PROG-MIN.OF LOCAL GOVERNMENT | 1000236159 | KES | - | - | - | - | - | - |
| 516 | UNICEF PROG-MIN.OF TOURISM & INFOR. | 1000001755 | KES | - | - | - | - | - | - |
| 517 | UNICEF PROG-MIN.WATER RES&IRRIGA | 1000236008 | KES | - | - | - | - | - | - |
| 518 | UNICEF PROG-MIN.PLANNING & NAT.DEV. | 1000235888 | KES | 2,370,020 | 18,844,200 | 16,076,200 | - | - | 5,138,020 |
| 519 | UNICEF PROG-MINISTRY OF FINANCE | 1000236078 | KES | 9,603,800 | 4,548,000 | - | - | - | 14,151,800 |
| 520 | UNICEF PROG-MINISTRY OF HEALTH | 1000235977 | KES | - | - | - | - | - | - |
| 521 | UNICEF PROGRAMME - JUDICIARY | 1000001787 | KES | - | - | - | - | - | - |
| 522 | UNICEF-CIVIL REGISTRATION PROG- OOP | 1000001817 | KES | - | - | - | - | - | - |
| 523 | UNICEF- MIN.GENDERSPORTSCUL.SOC.SE RV | 1000236043 | KES | 43,430,592 | 14,105,230 | 12,550,430 | 5,892,720 | - | 39,092,672 |
| 524 | UNICEF-NUTRITION PROG-MIN OF HEALTH | 1000236094 | KES | 773,448 | - | - | - | - | 773,448 |
| 525 | UNICEF-SANITATIO PROG-MIN OF HEALTH | 1000236132 | KES | - | - | - | - | - | - |
| 526 | UNIVERSAL H.CARE IN THE DEVOL SYS | 1000380306 | KES | - | - | - | - | - | - |
| 527 | UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT | 1000167335 | USD | 10,416 | 602,836,475 | 602,118,419 | (717,974) | 10,498 | |

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For the year ended 30th June 2018

| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|---|----------------|----------|----------------------|---------------|----------------------------|---------------------------|--------------------------|----------------------|
| 528 | UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT | 1000167734 | EUR | 670,068 | 242,118,594 | 243,195,370 | - | 475,819 | 69,111 |
| 529 | UPPER TANA CNR MGT-SPANISH MIRROR | 1000167416 | USD | - | - | - | - | - | - |
| 530 | URBAN SLUM DEVELOPMENT PROJECT | 1000235567 | KES | 2,500 | - | - | - | - | 2,500 |
| 531 | USAID AGRILOAN SCHEME-CSFC NO.2 | 1000007133 | KES | 292,690 | - | - | - | - | 292,690 |
| 532 | USAID FY1993&PRIOR YRS PL480 TITLE1 | 1000122137 | KES | - | - | - | - | - | - |
| 533 | USAID GRANT SPECIAL | 1000007184 | KES | 4,945,566 | - | - | - | 1 | 4,945,567 |
| 534 | USAID HEALTH CARE FINANCING 1989 | 1000236407 | KES | - | - | - | - | - | - |
| 535 | USAID KENYA MKT DEVELOP.PROJ.(1990) | 1000236434 | KES | - | - | - | - | - | - |
| 536 | USAID PL 480 TITLE AGREE 1989 WHEAT | 1000122153 | KES | - | - | - | - | - | - |
| 537 | USAID RURAL PRIV. E. P. REFFLOWS | 1000007249 | KES | 7,868,184 | - | - | - | - | 7,868,184 |
| 538 | USAID-2003 FUND FOR ECO.DEV.SUPPORT | 1000236442 | KES | - | - | - | - | - | - |
| 539 | US-DOE CLIMATE CHANGE COUNTRY STUDY | 1000122374 | KES | - | - | - | - | - | - |
| 540 | WATER AND SAN. DEV'T PRJ-CR 6030 KE | 1000352008 | EUR | - | - | - | - | - | - |
| 541 | WEST KENYA INTEG. ECOSYSTEM MGT | 1000008498 | USD | - | - | - | - | - | - |
| 542 | WESTERN KENYA COMMUNITY DRIVING DEVELOPMENT PROJECT | 1000008849 | USD | - | - | - | - | - | - |
| 543 | WFP-PROTRACTED RELIEF & RECOVERY OP | 1000236396 | KES | 508,848 | - | - | - | - | 508,848 |

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Financial Statements for the Consolidated Fund
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| No | Project Name | CBK Account No | Currency | Opening Balance KShs | Receipts KShs | Transfer to Exchequer KShs | Transfer to Projects KShs | Exchange Difference KShs | Closing Balance KShs |
|-----|--------------------------------------|----------------|----------|-------------------------|-----------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| 544 | WORLD BANK SPECIAL A/C INTEREST | 1000235292 | KES | 125,534,413 | - | - | - | - | 125,534,413 |
| 545 | WORLD FOOD PROGRAMME PROJECT | 1000001011 | KES | - | - | - | - | - | - |
| 546 | Y.E.O.P-MIN OF INDUSTRY 5812- KE B | 1000308664 | USD | 4,720 | 85,272,005 | 83,687,141 | - | (1,587,915) | 1,669 |
| 547 | Y.E.O.P-MIN OF LABOUR CR 5812-KE A | 1000308656 | USD | 11,483,789 | 338,794,696 | 309,622,482 | - | (5,847,294) | 34,808,709 |
| 548 | Y.E.O.P-MIN OF PUB SERV 5812- KE C | 1000308672 | USD | - | 213,910,441 | 215,566,770 | - | 1,656,329 | - |
| 549 | (K) SECONDARY EDU. QUALITY IMPROV. | 1000356669 | EUR | - | 547,635,121 | 558,676,453 | - | 11,049,979 | 8,647 |
| 550 | (K) STATISTICS PROGRAMME - 5717 KE | 1000267698 | USD | 8,077 | 471,630,949 | 461,223,928 | - | (10,410,260) | 4,838 |
| 551 | (K) URBAN SUPPORT PROG. CR. 6134-KE | 1000354507 | USD | - | 1,842,829,655 | - | (23,935,718) | 1,818,893,937 | - |
| 552 | (K) WATER SEC. & CLIM. RES- TF0A0761 | 1000263946 | USD | - | - | - | - | - | - |
| 553 | 232- JAPANESE FERTILIZER 1993. | 10001222307 | KES | - | - | - | - | - | - |
| 554 | 4KEN-09/409 STD&LABELLING PROG. UNDP | 1000235624 | KES | - | - | - | - | - | - |
| 555 | 9ACP KE003-POVERTY RED.BUDGET SUPP | 1000235508 | KES | 818,680,739 | - | - | - | 818,680,739 | - |
| | Total | | | 23,665,369,284 | 54,732,955,762 | 43,458,359,976 | 12,438,371,175 | (396,219,862) | 22,105,374,033 |