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**THE REPUBLIC OF KENYA**

**FINANCIAL STATEMENTS FOR THE CONSOLIDATED FUND**

**FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2020**

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

**Government of Kenya**  
**Financial Statements for the Consolidated Fund**  
**For the year ended 30<sup>th</sup> June 2020**

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**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
SF	-	Special Funds
NTSA	-	National Transport and Safety Authority
VAT	-	Value Added Tax

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## **1 Overview of the Consolidated Fund**

### **1.1 Legal Framework**

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

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

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

Further, Article 206 (2) of the Constituion of Kenya stipulates that money may be withdrawn from the Consolidated Fund only:

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

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

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

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## **1.2 Scope of the Consolidated Fund**

This report provides accountability for the Consolidated Fund for the financial year ended 30<sup>th</sup> June 2020 and consolidates the following :

- The Exchequer account,
- The Domestic Borrowing Accounts through which loan proceeds from Treasury Bonds, Treasury Bills and 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 National Government 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),
- The African Union and Other International Organization Subscription Fund; and
- Sports, Arts and Social Development 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.1261	Chief Registrar - The Judiciary
8	R.1024	Principal Secretary to the State Department for Immigration & Citizen Services
9	R.1252	Solicitor General, Office of the Attorney General and Department of Justice
10	R.1021	Principal Secretary to the State Department for Interior
11	R.1041	Principal Secretary to the Ministry of Defence
12	R.1164	Principal Secretary to the State Department for Fisheries and the Blue Economy
13	R.1191	Principal Secretary to the Ministry of Mining

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## **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 for the fiscal year ended 30<sup>th</sup> June 2020 and 30<sup>th</sup> June 2019:

Financial Performance	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019	Variance	% Variance
	KShs Million	KShs Million	KShs Million	
<b>Opening Balance</b>	<b>119,642</b>	<b>134,463</b>	<b>(14,821)</b>	<b>(11)%</b>
Total Receipts	2,647,456	2,554,085	93,371	4%
Transfers from the Exchequer	(2,529,928)	(2,501,558)	(28,372)	1%
Other Transfers	(133,744)	(65,619)	(68,126)	>100%
Prior Year Adjustment	-	(1,729)	1,729	>100%
<b>Closing Balance</b>	<b>103,426</b>	<b>119,642</b>	<b>(16,216)</b>	<b>(14)%</b>

Total receipts increased marginally by 4% from prior year mainly due to subdued economic activities arising from the effect of Covid – 19 pandemic. The increase is also attributed to increased non tax collections from mopping-up of idle funds from State Corporations and other agencies and receipts from the Sports, Arts and Social Development Fund, Roads Annuity Fund and the African Union and Other International Organisation Subscriptions Fund as well as increased proceeds from domestic borrowings.

Transfers from the Exchequer also increased marginally by 1% arising from resource constraints.

### **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.

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### 1.3.1 Receipts (continued)

The total Consolidated Fund receipts for FY 2019/2020 amounted to KShs 2.65 Trillion, an increase of approximately 4% from KShs 2.55 Trillion for FY 2018/2019 as analysed below:

RECEIPTS	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019	Variance	% Variance
	KShs Million	KShs Million	KShs Million	KShs Million
Tax Receipts	1,455,222	1,442,587	12,635	1%
Non Tax Receipts	338,818	176,558	162,260	92%
External Grants	15,974	12,742	3,232	25%
External Loans	278,572	495,619	(217,047)	(44)%
Domestic Borrowing	558,870	426,579	132,291	31%
<b>Total Receipts</b>	<b>2,647,456</b>	<b>2,554,085</b>	<b>93,371</b>	<b>4%</b>

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 marginal increase in tax receipts by 1% is attributable to subdued growth in income tax from individuals (P.A.Y.E) and income tax from corporations, arising from the effects of Covid -19 pandemic.

The increase in non tax receipts by 92% is attributed to an increase in profits and dividends from State Corporations and other agencies as well as mop – up of funds from regulatory authorities. In particular, as a result of the review and rationalisation of State Corporations budgets for FY 2019/2020, some entities were found with resources that was not required for immediate use which were surrendered to the National Exchequer. In addition, the Central Bank of Kenya dividends remittance which included the demonetization proceeds also contributed to the increase. There was also transfer of funds from Roads Annuity Fund of KShs 32 Billion, Sports, Arts and Social Development Fund of KShs 7 Billion and KShs 5 Billion from the African Union & Other International Organisation Subscription to the National Exchequer.

Domestic borrowings which mainly comprised of Treasury Bonds increased due to the need to bridge the shortfall arising from ordinary revenue.

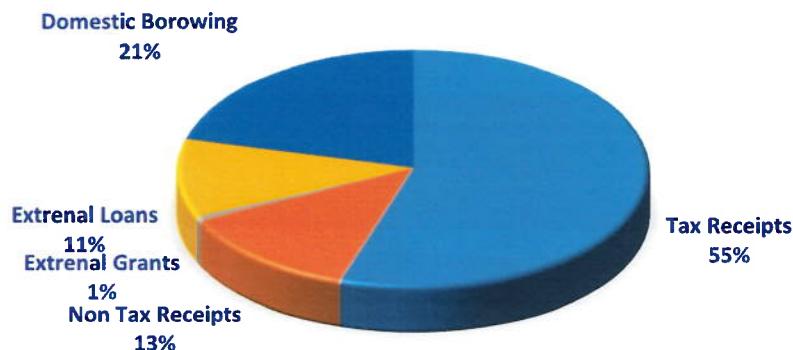
External borrowing decreased by 44% mainly due to reduced commercial financing in the FY 2019/2020.

The diagram below depicts the composition of the consolidated fund receipts for the fiscal year ended 30<sup>th</sup> June 2020.

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### **TOTAL CONSOLIDATED RECEIPTS**



#### **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.

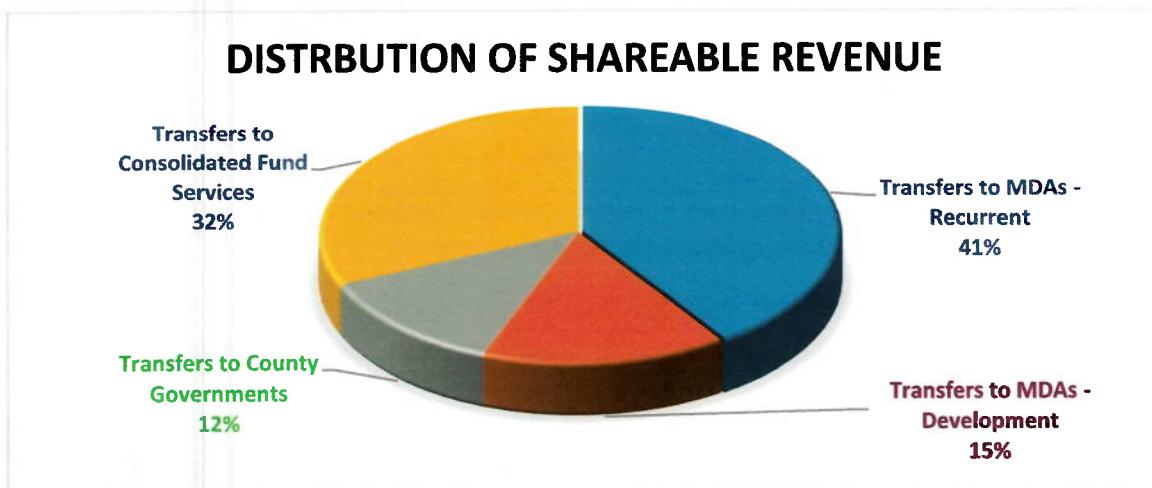
The total transfers disbursed to the National Government voted Ministries, Departments and Agencies (MDAs), Consolidated Fund Services (CFSs) and County Governments from Exchequer in the fiscal year ended 30<sup>th</sup> June 2020 amounted to KShs 2.53 Trillion, an increase of approximately 1% from KShs 2.50 Trillion in the fiscal year ended 30<sup>th</sup> June 2019, as shown below:

Transfers from the Exchequer	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019	Variance KShs Million	% Variance KShs Million
	KShs Million	KShs Million		
Transfers to MDAs - Recurrent	1,030,020	955,472	74,548	8%
Transfers to MDAs - Development	385,750	306,523	79,227	26%
Transfers to County Governments	315,972	342,556	(26,584)	(8)%
Transfers to Consolidated Fund Services	798,186	897,007	(98,821)	(11)%
<b>Net transfers from exchequer</b>	<b>2,529,928</b>	<b>2,501,558</b>	<b>28,370</b>	<b>1%</b>

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### **1.3.2 Transfers from the Exchequer (Continued)**

The increase in transfers to MDAs is attributed to increased budgetary allocation. In FY 2019/2020, the transfers to County Governments decreased by 8% due to June 2020 allocations amounting to KShs 29.7 Billion that were disbursed in FY 2020/2021. Transfers to Consolidated Fund Services also decreased by 11% in FY 2019/2020 as the amount for previous year included KShs 362 Billion for the repayment of International Sovereign Bond and Syndicated Loan. However, in FY 2019/2020 there was an increase of KShs 101 Billion for repayment of loan interest on domestic borrowing arising from alternative funding due to Covid-19 pandemic effects.



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### 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	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019	Variance	% Variance
	KShs Million	KShs Million	KShs Million	KShs Million
Transfers from the Special Funds to Public Entities	107,500	100,996	6,504	6%
Other Net Transfers	26,244	(35,377)	61,621	>100%
<b>Total Other Net Transfers and Payments</b>	<b>133,744</b>	<b>65,619</b>	<b>68,125</b>	<b>&gt;100%</b>

The increase in net transfers is attributed to increase in transfers from the Special Funds to Public Entities and Special Deposits Accounts during the year.

### 1.3.4 Summary of Financial Results

The table below summarises the actual performance trend for the 5 year period between 30<sup>th</sup> June 2016 and 30<sup>th</sup> June 2020:

	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019	30 <sup>th</sup> June 2018	30 <sup>th</sup> June 2017	30 <sup>th</sup> June 2016
	KShs Million				
<b>Opening balance</b>	<b>119,642</b>	<b>134,463</b>	<b>109,334</b>	<b>100,149</b>	<b>(15,215)</b>
<b>Receipts</b>					
Tax Receipts	1,455,222	1,442,587	1,315,544	1,257,226	1,113,163
Non Tax Receipts	338,817	176,557	157,993	153,060	113,892
External Grants	15,974	12,742	16,654	14,620	14,683
External Loans	278,572	495,619	342,032	246,632	182,851
Domestic Borrowing	558,870	426,579	414,678	415,155	487,154
<b>Total Receipts</b>	<b>2,647,456</b>	<b>2,554,085</b>	<b>2,246,901</b>	<b>2,086,693</b>	<b>1,911,743</b>
<b>Transfers from the Exchequer</b>					
Transfers to MDAs – Recurrent	1,030,020	955,472	890,692	819,941	720,284
Transfers to MDAs –Development	385,750	306,523	276,350	394,229	333,170
Transfers to County Governments	315,972	342,556	316,177	284,709	264,039
Transfers to Consolidated Fund Services	798,188	897,007	583,208	498,110	476,248
<b>Total net transfers from exchequer</b>	<b>2,529,928</b>	<b>2,501,558</b>	<b>2,066,427</b>	<b>1,996,989</b>	<b>1,793,741</b>
<b>Other Net Transfers and Payments</b>					
Transfers from the Special Funds to Public Entities	107,500	100,996	79,032	83,768	(54,898)
Other net transfers	26,244	(33,648)	76,313	(3,249)	52,260
<b>Total Other net Transfers and Payments</b>	<b>133,744</b>	<b>67,348</b>	<b>155,345</b>	<b>80,519</b>	<b>(2,638)</b>
<b>Closing Balance</b>	<b>103,426</b>	<b>119,642</b>	<b>134,463</b>	<b>109,334</b>	<b>100,149</b>

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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. However, increase in FY 2019/2020 was marginal due to Covid -19 pandemic effects.

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. In FY 2019/2020 there were transfers from Sports, Arts and Social Development Fund, Roads Annuity Fund and the African Union and Other International Organisations Subscriptions Fund. In addition, as a result of the review and rationalisation of State Corporations budgets for FY 2019/2020, some entities were found with resources that was not required for immediate use which were surrendered to the National Exchequer.

External grants have generally increased over the years due to increased 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 (direct payments).

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. In FY 2019/2020, there was no commercial borrowing.

Domestic borrowing has been fluctuating due to varying proceeds from the sale of treasury bills and treasury bonds. The sharp increase in the year ended 30<sup>th</sup> June 2016, was due to new issues of domestic debt.

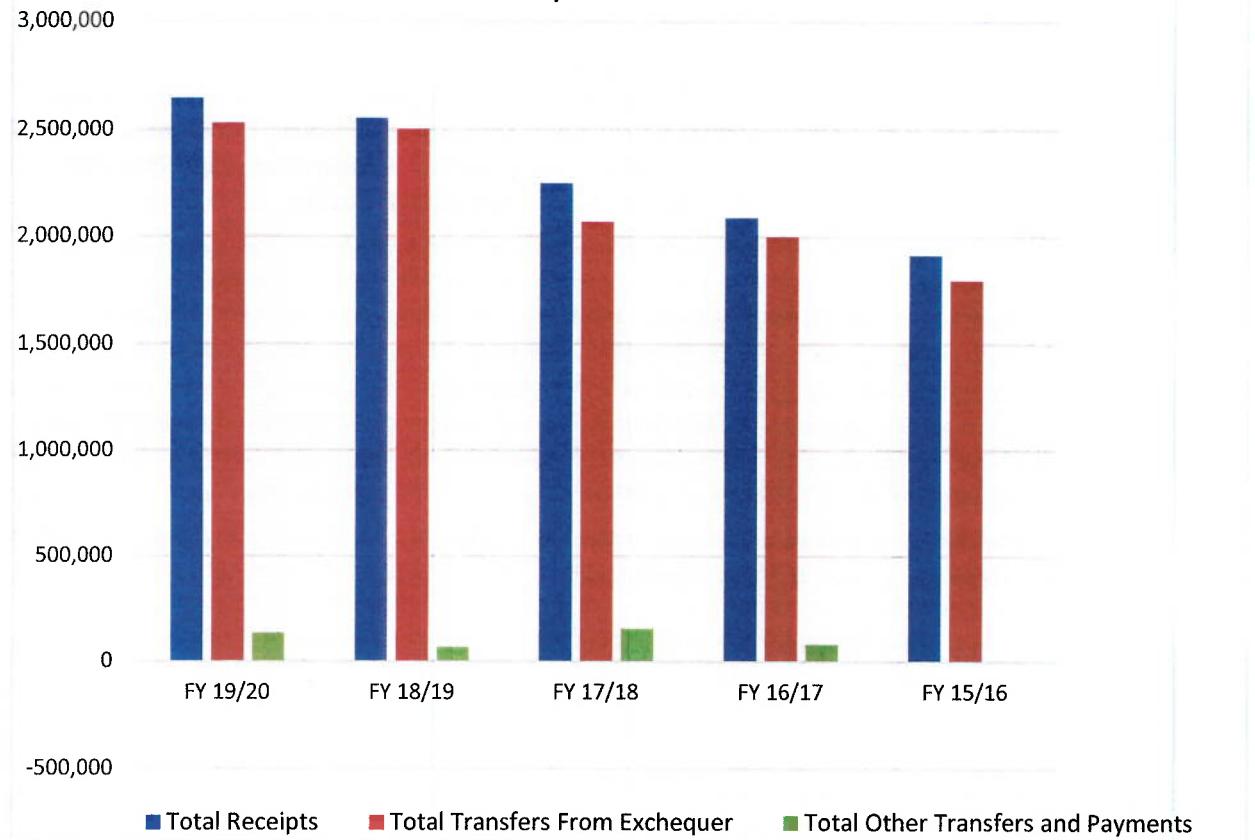
The increase in transfers is attributed to increased budgetary allocation. In FY 2019/2020, the transfers to County Governments decreased by 8% due to June 2020 allocations amounting to KShs 29.7 Billion that were disbursed in FY 2020/2021. Transfers to Consolidated Fund Services also decreased by 11% in FY 2019/2020 mainly due to payment of first tranche for International Sovereign Bond in FY 2018/2019.

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. In FY 2019/2020 there were transfers from Sports, Arts and Social Development Fund, and the African Union and Other International Organisations Subscriptions Fund. The transfers are made to the National Exchequer, County Governments, State Corporations and other State Agencies.

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.

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**Summary of Financial Results**



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## **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 31<sup>st</sup> October 2020.

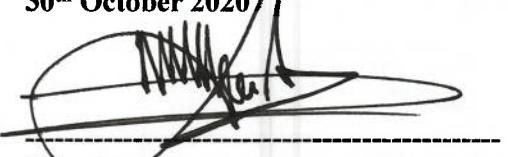
The financial statements for the Consolidated Fund relate to the financial year 2019/2020 and comprise of the Exchequer account, Receivers of Revenue accounts, the Special Funds (the Petroleum Development Levy Fund (consolidated within the National Treasury receiver of revenue financial statements), the Road Maintenance Levy Fund, the Railway Development Levy Fund, the African Union and Other International Organization Subscription Fund and the Sports, Arts and Social Development 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 51 are complete and accurately prepared for the financial year ended 30<sup>th</sup> June 2020.

  
**CPA Bernard Ndungu, MBS  
Director General Accounting Services & Quality Assurance  
The National Treasury  
30<sup>th</sup> October 2020**

  
**Julius Muia, PhD, CBS  
Principal Secretary  
The National Treasury  
30<sup>th</sup> October 2020**

  
**Hon. (Amb.) Ukur Yatani, EGH  
Cabinet Secretary  
The National Treasury and Planning  
30<sup>th</sup> October 2020**

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**3 The Statement of Consolidated Fund for the year ended 30<sup>th</sup> June 2020**

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

	Notes	30 <sup>th</sup> June 2020 KShs	30 <sup>th</sup> June 2019 KShs
<b>Opening Balances</b>		<b>119,641,625,283</b>	<b>134,463,020,551</b>
<b>Receipts</b>			
Tax Receipts	6.1.1	1,455,221,821,405	1,442,587,441,275
Non Tax Receipts	6.1.2	338,817,362,389	176,557,495,178
External Grants	6.1.3	15,973,947,103	12,742,366,188
Proceeds from Domestic Borrowings	6.1.4	558,870,164,000	426,578,612,896
Proceeds from External Borrowings	6.1.5	278,572,865,137	495,618,954,419
<b>Total Receipts</b>		<b>2,647,456,160,034</b>	<b>2,554,084,869,956</b>
<b>Transfers</b>			
<b>Budgetally Transfers from Exchequer</b>			
Transfers to MDAs - Recurrent	6.2.6	(1,030,018,643,022)	(955,471,789,452)
Transfers to MDAs - Development	6.2.6	(385,750,148,771)	(306,523,050,448)
Transfers to County Govenements	6.2.6	(315,970,821,168)	(342,555,908,849)
Transfers to Consolidated Fund Services	6.2.6	(798,188,328,592)	(897,006,962,255)
<b>Net transfers from exchequer</b>		<b>(2,529,927,941,553)</b>	<b>(2,501,557,711,004)</b>
<b>Other net Transfers and Payments</b>			
Transfers from the Special Funds to Public Entities	6.5	(107,499,660,637)	(100,995,674,958)
Other net transfers	4	(26,244,555,963)	35,376,563,610
<b>Total Other net Transfers and Payments</b>		<b>(133,744,216,600)</b>	<b>(65,619,111,348)</b>
<b>Total Transfers</b>		<b>(2,663,672,158,153)</b>	<b>(2,567,176,822,352)</b>
Prior Year Adjustment - National Treasury Receivers of Revenue accounts	6.9	-	(1,729,442,872)
<b>Closing Balance</b>		<b>103,425,627,164</b>	<b>119,641,625,283</b>

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 30<sup>th</sup> June 2020 and the accompanying comparatives cover the twelve month period ended 30<sup>th</sup> June 2019.

**CPA Bernard Ndungu, MBS**  
**Director General, Accounting Services &**  
**Quality Assurance**  
**The National Treasury**  
**30<sup>th</sup> October 2020**

**CPA Jona Wala**  
**Ag. Director, Accounting Services**  
**The National Treasury**  
**30<sup>th</sup> October 2020**

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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 30<sup>th</sup> June 2020

		Exchequer Account	Receivers of Revenue (RoR) <sup>1</sup>	Domestic Borrowing Accounts <sup>2</sup>	Special Fund Accounts <sup>3</sup>	Special Deposits <sup>4</sup>	E-Citizen Accounts <sup>5</sup>	East Africa Tourist Visa accounts <sup>6</sup>	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
		KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs
Notes	6.2		6.3	6.4	6.5	6.6	6.7	6.8		
Opening Balances		98,868,481,922	456,368,205	(56,978,620,926)	55,502,386,037	20,413,761,162	1,368,007,094	11,241,789	119,641,625,283	134,463,020,551
Net Opening Balance		98,868,481,922	456,368,205	(56,978,620,926)	55,502,386,037	20,413,761,162	1,368,007,094	11,241,789	119,641,625,283	134,463,020,551
Tax Revenue	6.1.1	-	1,455,221,821,405	-	-	-	-	-	1,455,221,821,405	1,442,587,441,275
Non Tax Revenues	6.1.2	-	209,864,956,649	-	112,923,399,058	-	15,922,083,061	106,923,621	338,817,362,389	176,557,495,178
Grants	6.1.3	-	6,390,251,263	-	-	9,583,695,840	-	-	15,973,947,103	12,742,366,188
Loans	6.1.4/5	-	-	558,870,164,000	-	278,572,865,137	-	-	837,443,029,137	922,197,567,315
Total Receipts		-	1,671,477,029,317	558,870,164,000	112,923,399,058	288,156,560,977	15,922,083,061	106,923,621	2,647,456,160,034	2,554,084,869,956
Transfers										
Transfer from E-Citizen accounts		-	10,084,035,259	-	-	-	(10,084,035,259)	-	-	-
Transfer from East Africa Tourist Visa accounts		-	118,267,070	-	-	-	(118,267,070)	-	-	-
Transfer to the Exchequer		2,479,088,379,057	(1,679,563,256,949)	(558,870,164,000)	-	(240,654,958,108)	-	-	-	-
Budgetary Transfers from Exchequer										
Transfers to MDAs - Recurrent	6.2.6	(1,030,018,643,022)	-	-	-	-	-	(1,030,018,643,022)	(955,471,789,452)	
Transfers to MDAs - Development	6.2.6	(385,750,148,771)	-	-	-	-	-	(385,750,148,771)	(306,523,050,448)	

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		Exchequer Account	Receivers of Revenue (RoR) <sup>1</sup>	Domestic Borrowing Accounts <sup>2</sup>	Special Fund Accounts <sup>3</sup>	Special Deposits <sup>4</sup>	E-Citizen Accounts <sup>5</sup>	East Africa Tourist Visa accounts <sup>6</sup>	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to County Governments	<b>6.2.6</b>	(315,970,821,168)	-	-	-	-	-	-	(315,970,821,168)	(342,555,908,849)
Transfers to Consolidated Fund Services	<b>6.2.6</b>	(798,188,328,592)	-	-	-	-	-	-	(798,188,328,592)	(897,006,962,255)
Net transfers from exchequer		(2,529,927,941,553)	-	-	-	-	-	-	(2,529,927,941,553)	(2,501,557,711,004)
<b>Other payments and transfers</b>										
Transfers from the Special Funds to Public Entities		-	-	(107,499,660,637)	-	-	-	-	(107,499,660,637)	(100,995,674,958)
Transfer to Ministry of Energy (Petroleum Development Levy Operational Fund)		-	(1,986,101,670)	-	-	-	-	-	(1,986,101,670)	(2,155,833,039)
Transfers to projects				(29,450,225,790)	-	-	-	-	(29,450,225,790)	(7,937,930,309)
Transfer to Counties and Other Receivers				-	(6,000,385,172)	-	-	-	(6,000,385,172)	(6,260,636,223)
Other Payments and Transfer <sup>7</sup>		-	(342,550)	9,828,842,410	-	1,364,145,525	(146,839)	(341,877)	11,192,156,669	51,730,063,181
<b>Total Other Payments and Transfers</b>		-	(1,986,444,220)	9,828,842,410	(107,499,660,637)	(28,086,080,265)	(6,000,532,011)	(341,877)	(133,744,216,600)	(65,619,111,348)
<b>Total Net Transfers</b>		(50,839,562,496)	(1,671,347,398,840)	(549,041,321,590)	(107,499,660,637)	(268,741,0,38,273)	(116,084,567,270)	(118,608,947)	(2,663,672,158,153)	(2,567,176,822,352)
Prior year adjustment National Treasury Receivers of Revenue accounts <sup>8</sup>		-	-	-	-	-	-	-	-	(1,729,442,872)
<b>Closing Balance</b>		48,028,919,426	585,998,682	(47,149,778,516)	60,926,124,458	39,829,283,766	1,205,522,885	(443,537)	103,425,627,164	119,641,625,283

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<sup>1</sup>This summarizes the operations of the Receivers of Revenue designated for the FY 2019/2020.

<sup>2</sup>Domestic Borrowing accounts includes the operations of the Treasury Bonds, Treasury Bills, Commercial Financing and Overdraft accounts.

<sup>3</sup>Special Funds include Railway Development Levy Fund, Road Maintenance Levy Fund, African Union and Other International Organization Subscription Fund and Sports, Arts and Social Development 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. The Sports, Arts and Social Development Fund is mandated by Legal Notice No. 194 of the Public Finance Act (Sports, Arts and Social Development Fund) Regulations 2018 dated 25th October 2018 to receive all proceeds required to be paid into the Fund under Section 69(A) of the Betting and Gaming Act, Section 35(5A) of the Income Tax Act and Section 36(5) of the Excise Duty Act, 2015.

<sup>4</sup>Special Project Deposit accounts are Central Bank of Kenya 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.

<sup>5</sup>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.

<sup>6</sup>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.

<sup>7</sup>Other payment and transfers amounting to KShs 11.19 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 1.4 Billion and KShs 0.034 Million respectively.

<sup>8</sup>This is an adjustment in the prior year 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 30<sup>th</sup> June 2019**

	Exchequer Account	Receivers of Revenue (RoR) <sup>1</sup>	Domestic Borrowing Accounts <sup>2</sup>	Special Fund Accounts <sup>3</sup>	Special Deposits <sup>4</sup>	E-Citizen Accounts <sup>5</sup>	East Africa Tourist Visa accounts <sup>6</sup>	30 <sup>th</sup> June 2019	30 <sup>th</sup> June 2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Notes</b>	<b>6.2</b>	<b>6.3</b>	<b>6.4</b>	<b>6.5</b>	<b>6.6</b>	<b>6.7</b>	<b>6.8</b>		
<b>Opening Balances</b>	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
<b>Net Opening Balance</b>	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
Tax Receipts	6.1.1	-	1,442,587,441,275	-	-	-	-	1,442,587,441,275	1,315,543,558,764
Non Tax Receipts	6.1.2	-	55,004,771,684	-	102,329,376,176	-	19,126,534,281	96,813,037	157,993,435,455
Grants	6.1.3	-	4,305,000,747	-	-	8,437,365,441	-	-	12,742,366,188
Loans	6.1.4/ 5	-	450,613,396,798	426,578,612,896	-	45,005,557,621	-	922,197,567,315	756,710,305,281
<b>Total Receipts</b>	-	1,952,510,610,504	426,578,612,896	102,329,376,176	53,442,923,062	19,126,534,281	96,813,037	2,554,084,869,956	2,246,900,781,779
<b>Transfers</b>									
Transfer from E-Citizen		-	13,041,236,565	-	-	(13,041,236,565)	-	-	-
Transfers from East									
Africa Transit Visa									
accounts									
Transfer to the Exchequer		2,497,637,419,575	(1,963,976,302,941)	(486,767,000,000)	-	(46,894,116,634)	-	(100,153,117)	-
<b>Budgetary Transfers</b>									
from Exchequer									
Transfers to MDAs – Recurrent	6.2.6	(955,471,789,452)	-	-	-	-	(955,471,789,452)	(890,692,346,615)	
Transfers to MDAs – Development	6.2.6	(306,523,050,448)	-	-	-	-	(306,523,050,448)	(276,350,152,444)	
Transfers to County Governments	6.2.6	(342,555,908,849)	-	-	-	-	(342,555,908,849)	(316,176,892,960)	
Transfers to Consolidated Fund Services	6.2.6	(897,006,962,255)	-	-	-	-	(897,006,962,255)	(583,207,916,207)	
<b>Net transfers from Exchequer</b>		(2,501,557,711,004)	-	-	-	-	(2,501,557,711,004)	(2,066,427,308,226)	
<b>Other payments and transfers</b>									
Transfers from the Special Funds to Public Entities								(100,995,674,958)	(79,031,510,690)

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	Exchequer Account	Receivers of Revenue (RoR) <sup>1</sup>	Domestic Borrowing Accounts <sup>2</sup>	Special Fund Accounts <sup>3</sup>	Special Deposits <sup>4</sup>	E-Citizen Accounts <sup>5</sup>	East Africa Tourist Visa accounts <sup>6</sup>	30 <sup>th</sup> June 2019	30 <sup>th</sup> June 2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfer to Ministry of Energy (PDL Operational Fund)	-	(2,155,833,039)	-	-	-	-	-	(2,155,833,039)	(2,263,583,943)
Transfers to projects	-	-	-	-	(7,937,930,309)	-	-	(7,937,930,309)	(12,438,371,175)
Transfer to Counties and Other Receivers	-	-	-	-	-	(6,260,636,223)	-	(6,260,636,223)	(3,812,240,920)
Other Payments and Transfers <sup>7</sup>	-	-	52,034,299,590	-	(302,488,990)	(70,294)	(777,125)	51,730,963,181	(57,246,060,056)
Total Other payments and transfers	-	(2,155,833,039)	52,034,299,590	(100,995,674,958)	(8,240,419,299)	(6,260,706,517)	(777,125)	(65,619,111,348)	(154,791,766,784)
<b>Total Net Transfers</b>	<b>(3,920,291,429)</b>	<b>(1,952,990,646,298)</b>	<b>(434,732,700,410)</b>	<b>(100,995,674,958)</b>	<b>(55,134,535,933)</b>	<b>(19,302,043,082)</b>	<b>(100,930,242)</b>	<b>(2,567,176,822,352)</b>	<b>(2,221,219,075,010)</b>
Prior year adjustment National Treasury Receivers of Revenue accounts <sup>8</sup>	-	-	(1,729,442,872)	-	-	-	-	(1,729,442,872)	(583,073)
<b>Closing Balance</b>	<b>98,868,481,922</b>	<b>456,368,205</b>	<b>(56,978,620,926)</b>	<b>55,502,386,037</b>	<b>20,413,761,162</b>	<b>1,368,007,094</b>	<b>11,241,789</b>	<b>119,641,625,283</b>	<b>134,463,020,551</b>

<sup>1</sup>This summarizes the operations of the Receivers of Revenue designated for the FY 2018/2019.

<sup>2</sup>Domestic Borrowing accounts includes the operations of the Treasury Bonds, Treasury Bills, Commercial Financing and Overdraft accounts.

<sup>3</sup>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 2018/19.

<sup>4</sup>Special Project Deposit accounts are Central Bank of Kenya 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.

<sup>5</sup>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.

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<sup>6</sup>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 a shared revenue is received into the National Treasury receiver of revenue account for onward transfer to the Exchequer.

<sup>7</sup>Other payment and transfers amounting to KShs 52.03 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 302.49 Million and KShs 0.07 Million respectively; and other transfers to the E-Citizen revenue control account amounting to KShs 0.78 Million.

<sup>8</sup>This is an adjustment that revises the National Treasury Receiver of Revenue cumulative opening balances from odd provisioning balances to actual cash balances.

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## **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 notes 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:

	<b>30<sup>th</sup> June 2020</b> KShs	<b>30<sup>th</sup> June 2019</b> KShs
Taxes on Income, Profits and Capital Gains	734,851,374,250	688,281,195,389
Taxes on Property	65,820,802	703,795,261
Taxes on Goods and Services	581,882,911,938	610,752,307,925
Taxes on International Trade & Transactions	127,650,533,108	131,071,659,758
Other Taxes	10,771,181,307	11,778,482,942
<b>Total Tax Receipts</b>	<b>1,455,221,821,405</b>	<b>1,442,587,441,275</b>

#### **6.1.2 Non Tax Receipts**

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

	<b>30<sup>th</sup> June 2020</b> KShs	<b>30<sup>th</sup> June 2019</b> KShs
Administrative Fees	25,016,700,767	32,321,787,242
Property Income	152,192,912,126	27,481,043,917
Fines, Penalties and Forfeitures	4,503,135,418	1,567,178,913
Sale of Goods and Services	942,771,067	975,573,070
Receipts from Railway Development Levy Fund	23,528,463,126	21,613,544,290
Receipts from Road Maintenance Levy Fund	76,585,198,142	78,024,952,000
Receipts from African Union and Other International Organisation Subscription Fund	3,309,892,291	2,690,879,886
Receipts from Sports, Arts and Social Development Fund	9,499,845,499	-
Receipts from Roads Annuity Fund	32,000,000,000	-
Other Receipts	11,238,443,953	11,882,535,860
<b>Total</b>	<b>338,817,362,389</b>	<b>176,557,495,178</b>

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 (direct payments). The grants channelled through the Exchequer Accounts are summarized below:

	<b>30<sup>th</sup> June 2020</b> KShs	<b>30<sup>th</sup> June 2019</b> KShs
Grants from Foreign Governments	11,334,573,475	8,437,365,441
Grants from International Organizations	4,639,373,628	4,305,000,747
<b>Total Grants</b>	<b>15,973,947,103</b>	<b>12,742,366,188</b>

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.

	<b>30<sup>th</sup> June 2020</b>	<b>30<sup>th</sup> June 2019</b>
	KShs	KShs
<b>Domestic Borrowings</b>		
Treasury Bonds new issue	558,870,164,000	444,767,000,000
Treasury Bills net borrowing	-	(18,188,387,104)
<b>Total Domestic Borrowings</b>	<b>558,870,164,000</b>	<b>426,578,612,896</b>

#### **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.

	<b>30<sup>th</sup> June 2020</b>	<b>30<sup>th</sup> June 2019</b>
	KShs	KShs
<b>External Borrowing</b>		
Commercial Loans	-	362,605,041,695
Borrowings from Foreign Governments and International Organizations	278,572,865,137	133,013,912,724
<b>Total External Borrowings</b>	<b>278,572,865,137</b>	<b>495,618,954,419</b>

External borrowing is largely received through the Exchequer. 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 30<sup>th</sup> June 2020.

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

		30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
	Notes	KShs	KShs
<b>Opening balance</b>		<b>98,868,481,922</b>	<b>102,788,773,351</b>
<b>Receipts</b>			
Income Tax	<b>6.2.2</b>	1,453,470,977,902	1,440,220,298,381
Non Tax Income	<b>6.2.2</b>	165,326,799,992	68,837,607,015
Grants	<b>6.2.3</b>	15,973,947,104	12,742,366,189
Net Domestic Borrowings	<b>6.2.4</b>	558,870,164,000	486,767,000,000
External Borrowings	<b>6.2.5</b>	285,446,490,060	489,070,147,990
<b>Total Receipts</b>		<b>2,479,088,379,057</b>	<b>2,497,637,419,575</b>
<b>Transfers from the Exchequer</b>			
National Government Recurrent	<b>6.2.6</b>	1,030,018,643,022	955,471,789,452
National Government Development	<b>6.2.6</b>	385,750,148,771	306,523,050,448
Consolidated Fund Services	<b>6.2.6</b>	798,188,328,592	897,006,962,255
<b>Total National Government</b>		<b>2,213,957,120,385</b>	<b>2,159,001,802,155</b>
County Governments	<b>6.2.6</b>	315,970,821,168	342,555,908,849
<b>Total Transfers</b>		<b>2,529,927,941,554</b>	<b>2,501,557,711,004</b>
<b>Excess of Receipts over Transfers during the Year</b>		<b>(50,839,562,497)</b>	<b>(3,920,291,429)</b>
<b>Closing Cash Book Balance</b>		<b>48,028,919,425</b>	<b>98,868,481,922</b>

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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 <sup>th</sup> June 2020 Kshs	Variance 30 <sup>th</sup> June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
			Total Actual 30 <sup>th</sup> June 2020 Kshs	Variance 30 <sup>th</sup> June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
<b>Revenue Collections:</b>					
Opening Balance	-	98,868,481,922	98,868,481,922	-	100%
Tax Income	1,807,648,944,163	1,466,214,983,657	1,453,470,977,902	(12,744,005,755)	99.13%
Non Tax Income	73,850,761,716	203,486,372,159	165,326,799,992	(38,159,572,167)	81.25%
Net Domestic Borrowing	429,394,684,940	664,449,770,735	558,870,164,000	(105,579,606,735)	84.11%
Grants	19,474,816,167	19,308,724,169	15,973,947,104	(3,334,777,065)	82.73%
External Borrowing	267,247,885,075	281,989,271,873	285,446,490,060	3,457,218,187	101.23%
<b>Total Exchequer Receipts</b>	<b>2,597,617,092,061</b>	<b>2,734,317,604,515</b>	<b>2,577,956,860,980</b>	<b>(156,360,743,536)</b>	<b>94.28%</b>
<b>Exchequer Transfers:</b>					
National Government Recurrent	1,047,808,162,418	1,076,293,771,551	1,030,018,643,022	(46,275,128,529)	95.70%
National Government Development	381,213,257,124	439,655,001,195	385,750,148,771	(53,904,852,424)	87.74%
County Governments	362,815,877,222	347,887,806,302	315,970,821,168	(31,916,985,134)	90.83%
Consolidated Fund Services	805,779,795,297	870,481,025,467	798,188,328,592	(72,292,696,875)	91.70%
<b>Total Exchequer Transfers</b>	<b>2,597,617,092,061</b>	<b>2,734,317,604,515</b>	<b>2,529,927,941,554</b>	<b>(204,389,662,961)</b>	<b>92.53%</b>

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 30<sup>th</sup> June 2020 and to appropriate the monies, and monies voted on account by the National Assembly for certain public services and purposes.

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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:

	<b>30<sup>th</sup> June 2020</b>	<b>30<sup>th</sup> June 2019</b>
	KShs	KShs
<b>Income Tax</b>		
Taxes on Income, Profits and Capital Gains	734,622,339,629	688,281,195,389
Taxes on Goods and Services	688,854,428,619	727,742,375,177
Taxes in International Trade and Transactions	29,994,209,654	24,196,727,815
<b>Total Tax Income</b>	<b>1,453,470,977,902</b>	<b>1,440,220,298,381</b>
<b>Non Tax Income</b>		
Other Revenue	110,841,293,387	58,054,519,334
Fines, Penalties and Forfeitures	2,202,077,768	2,994,265,326
Other receipts Not Classified Elsewhere <sup>1</sup>	52,283,428,837	7,788,822,355
<b>Total Non-Tax Income</b>	<b>165,326,799,992</b>	<b>68,837,607,015</b>

<sup>1</sup>Included under other receipts not classified elsewhere is KShs 32 Billion received in FY 2019/2020 from the Roads Annuity Fund.

### 6.2.3 Grants

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

	<b>30<sup>th</sup> June 2020</b>	<b>30<sup>th</sup> June 2019</b>
	KShs	KShs
Grants from Foreign Governments	3,618,788,074	2,074,386,647
Grants from International Organizations	12,355,159,030	10,667,979,542
<b>Grand total</b>	<b>15,973,947,104</b>	<b>12,742,366,189</b>

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

<b>Description</b>	<b>30<sup>th</sup> June 2020</b>	<b>30<sup>th</sup> June 2019</b>
	KShs	KShs
<b>Grants from Foreign Governments</b>		
Government of Denmark	2,147,922,147	1,528,902,067
Government of Sweden	1,470,865,927	545,484,580
<b>Total Grants from foreign Governments</b>	<b>3,618,788,074</b>	<b>2,074,386,647</b>
<b>Grants from International Organisations</b>		
African Union Mission in Somalia (AMISOM)	4,639,373,628	4,305,000,747
International Development Association (IDA)	4,350,450,966	2,661,406,025
The Global Fund	1,616,212,397	2,719,565,078
The United Nations Children's Fund (UNICEF)	31,195,029	2,868,000

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<b>Description</b>	<b>30<sup>th</sup> June 2020</b>		<b>30<sup>th</sup> June 2019</b>	
	<b>KShs</b>		<b>KShs</b>	
Japan International Corporation (JICA)		-	300,000,000	
International Fund for Agricultural Development (IFAD)	545,797,079		80,569,040	
African Development Bank (ADB)	91,792,188		87,142,681	
United Nations Development Programme (UNDP)	39,334,180		30,311,504	
United Nations Environmental Programme (UNEP)	105,020,897		16,774,102	
Ford Foundation		-	20,500,000	
UN - Habitat	509,300		606,600	
European Economic Community Funds	935,473,366		443,235,765	
<b>Total Grants from International Organisations</b>	<b>12,355,159,030</b>		<b>10,667,979,542</b>	
<b>Total</b>	<b>15,973,947,104</b>		<b>12,742,366,189</b>	

#### **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:

	<b>30<sup>th</sup> June 2020</b>		<b>30<sup>th</sup> June 2019</b>	
	<b>KShs</b>		<b>KShs</b>	
Treasury Bonds	558,870,164,000		444,767,000,000	
Treasury Bills (net)		-	42,000,000,000	
<b>Net proceeds</b>	<b>558,870,164,000</b>		<b>486,767,000,000</b>	

#### **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:

	<b>30<sup>th</sup> June 2020</b>		<b>30<sup>th</sup> June 2019</b>	
	<b>KShs</b>		<b>KShs</b>	
Commercial Financing		-	362,605,041,695	
Borrowings from International Organizations	285,446,490,060		126,465,106,295	
<b>Total</b>	<b>285,446,490,060</b>		<b>489,070,147,990</b>	

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 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
	KShs	KShs
<b>Commercial Financing</b>		
Eastern and Southern Africa Trade and Development Bank	-	150,275,566,000
Sovereign Bond 2018 Proceeds	-	212,329,475,695
<b>Total Commercial Financing</b>	-	<b>362,605,041,695</b>
<b>Borrowings from International Organisations</b>		
International Development Association (IDA)	179,292,211,744	120,553,153,725
International Fund for Agricultural Development (IFAD)	984,859,988	1,620,163,116
Agence Francaise de Developpement (AFD)	3,403,323,311	4,078,617,024
Government of Japan (JAPAN)	273,254,280	-
Government of Spain (SPAIN)	395,084,718	-
African Development Bank (ADB)	22,765,145,403	-
The Global Fund	-	213,172,430
Financing under the Rapid Credit Facility (IMF)	78,332,610,616	-
<b>Total borrowings from International Organisations</b>	<b>285,446,490,060</b>	<b>126,465,106,295</b>
<b>Total</b>	<b>285,446,490,060</b>	<b>489,070,147,990</b>

**6.2.6 Exchequer Transfers**

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

		30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
		KShs	KShs
National Government Recurrent	Appendix 1.1	1,030,018,643,022	955,471,789,452
National Government Development	Appendix 1.2	385,750,148,771	306,523,050,448
National Government Consolidated Fund Services	Appendix 1.3	798,188,328,592	897,006,962,255
County Governments	Appendix 1.4	315,970,821,168	342,555,908,849
<b>Total Exchequer Transfers</b>		<b>2,529,927,941,554</b>	<b>2,501,557,711,004</b>

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 30<sup>th</sup> June 2020

No	Receivers of Revenue (RoR)	Total Opening Balances KShs	Total Tax Receipts KShs	Total Non-Tax Receipts KShs	Total Grants KShs	Total Loans KShs	Total Receipts KShs	Transfers to the Exchequer by RoR KShs	Closing Balance KShs
1	Principal Secretary to the National Treasury - Taxes	-	1,453,471,055,754	100,144,358,609	4,639,373,628	-	1,558,234,787,991	(1,558,254,787,991)	-
2	Principal Secretary to the National Treasury - Resource Mobilisation Department	94,104	-	-	1,750,877,635	-	1,750,877,635	(1,750,877,635)	94,104
3	Principal Secretary to the National Treasury - Debt	-	-	-	558,870,164,000	558,870,164,000	(558,870,164,000)	-	-
4	Investment Secretary - National Treasury <sup>2</sup>	-	95,679,490,454	-	-	95,679,490,454	(95,679,490,454)	-	-
5	Principal Secretary to the National Treasury - Pensions	-	-	314,802,204	-	-	314,802,204	(314,802,204)	-
6	Principal Secretary to the Ministry of Lands and Physical Planning	-	83,203,229	1,144,866,345	-	-	1,228,069,374	(1,228,069,374)	-
7	Principal Secretary to the State Department for Housing & Urban Development <sup>3</sup>	342,550	-	-	-	-	-	(342,550)	-
8	Chief Registrar - The Judiciary	189,914,733	-	2,266,900,242	-	2,266,900,242	(2,266,900,242)	(2,266,900,242)	332,632,706
9	Office of the Attorney General and Department of Justice	194,342,383	-	1,002,736,712	-	1,002,736,712	(993,875,829)	(993,875,829)	203,203,266
10	Principal Secretary to the State Department for Defence	-	-	5,514,655,836	-	5,514,655,836	(5,514,655,836)	(5,514,655,836)	-
11	State Department for Immigration & Citizen Services	-	-	9,556,677,570	-	9,556,677,570	(9,556,677,570)	(9,556,677,570)	-
12	Principal Secretary to the State Department for Interior	2,492,118	-	2,366,680,513	-	2,366,680,513	(2,366,680,513)	(2,366,680,513)	2,564,018
13	Principal Secretary to the State Department for Fisheries and the Blue Economy	-	-	86,835,722	-	86,835,722	(86,835,722)	(86,835,722)	-
14	Principal Secretary to the Ministry of Mining	69,182,317	1,667,562,422	3,153,101	-	1,670,715,523	(1,692,393,252)	(1,692,393,252)	47,504,588
	TOTAL FY 2019/20	456,368,205	1,455,221,821,405	218,081,157,408	6,390,251,263	558,870,164,000	2,238,563,393,976 <sup>1</sup>	(2,238,563,393,976 <sup>1</sup> )	585,998,682

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<sup>1</sup>The Kshs 2,238,563,393,976 transferred to Exchequer includes Kshs 558,870,164,000 relating to domestic borrowing and Kshs 1,679,693,229,976 from the other Receivers of Revenue.

<sup>2</sup>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.

<sup>3</sup>The Principal Secretary to the State Department for Housing & Urban Development ceased to be a Receiver of the National Government Revenue if the Financial Year 2019/2020.

### 6.3.2 Summary Movement of Receivers of Revenue Accounts for the financial year ended 30<sup>th</sup> June 2019

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 <sup>1</sup>	1,745,011,675	(1,745,011,675)	1,440,830,331,255	4,467,688,353	4,305,000,747	-	1,449,603,020,355	(1,449,603,020,355)	-
2	Principal Secretary to the National Treasury – Resource Mobilisation Department	94,104	-	-	-	-	88,008,355,103	88,008,355,103	(88,008,355,103)	94,104
3	Principal Secretary to the National Treasury – Public Debt	-	-	-	-	-	849,372,041,695	849,372,041,695	849,372,041,695	-
4	Director General - Public Investment and Portfolio Management <sup>2</sup>	107,036	-	31,857,240,777	-	-	31,857,240,777	(31,857,347,813)	-	-
5	Principal Secretary to the National Treasury – Pensions	-	-	262,230,402	-	-	262,230,402	(262,230,402)	-	-
6	Principal Secretary to the Ministry of Lands and Physical Planning	-	139,605,711	993,567,533	-	-	1,133,173,244	(1,133,173,244)	-	-
7	Principal Secretary to the State Department for Housing & Urban Development	136,851,723	-	230,294,826	-	-	230,294,826	(366,803,999)	342,550	-
8	Chief Registrar - The Judiciary	582,062,448	-	2,601,586,282	-	-	2,601,586,282	(2,993,733,997)	189,914,733	-

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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
9	Principal Secretary to the State Department for Crop Development <sup>3</sup>	-	-	-	-	-	-	-	-	-
11	Office of the Attorney General and Department of Justice	188,505,997	-	1,015,997,854	-	-	-	1,015,997,854	(1,010,161,468)	194,342,383
12	Principal Secretary – Ministry of Defence	-	-	5,251,404,763	-	-	-	5,251,404,763	(5,251,404,763)	-
13	Principal Secretary - State Department of Immigration & Citizen Services	-	-	13,076,717,371	-	-	-	13,076,717,371	(13,076,717,371)	-
14	Principal Secretary - State Department of Interior	18,171,475	-	4,882,787,092	-	-	-	4,882,787,092	(4,898,466,449)	2,492,118
16	Principal Secretary to the State Department for Fisheries and the Blue Economy	-	-	98,290,328	-	-	-	98,290,328	(98,290,328)	-
17	Principal Secretary to the Ministry of Mining	183,548,410	(172,937,194)	1,617,504,309	4,181,050	-	-	1,621,685,359	(1,563,114,258)	69,182,317
18	Direct Debits to the Exchequer <sup>4</sup>	-	-	1,248,441,696	-	-	-	1,248,441,696	(1,248,441,696)	-
<b>Total FY 2018/19</b>		<b>2,665,846,871</b>	<b>(1,729,442,872)</b>	<b>1,442,587,441,275</b>	<b>65,990,428,327</b>	<b>4,305,000,747</b>	<b>937,380,306,798</b>	<b>2,450,263,267,147</b>	<b>(2,450,743,302,941)</b>	<b>456,368,205</b>

<sup>1</sup>The Kshs 2,450,743,302,941 transferred to Exchequer includes Kshs 486,767,000,000 relating to domestic borrowing and Kshs 1,963,976,302,941 from the other Receivers of Revenue.

<sup>2</sup>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.

<sup>3</sup>The Principal Secretary to the State Department of Crop Development was designated the Receiver of National Government Revenue in financial year 2018/2019. However, the Receiver did not collect any revenues in financial year 2018/2019.

<sup>4</sup>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.

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#### **6.4 Domestic Borrowing Accounts**

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

##### **6.4.1 Movement of Domestic Borrowing Accounts for financial year ended 30<sup>th</sup> June 2020**

Items	Treasury Bond Account KShs	Treasury Bills (Net) Account KShs	Overdraft Account KShs	30 <sup>th</sup> June 2020 KShs	30 <sup>th</sup> June 2019 KShs
<b>Opening balance</b>	349,082,487	-	(57,327,703,413)	(56,978,620,926)	(48,824,533,412)
<b>Net domestic borrowing</b>					-
New Issues of T Bonds	558,870,164,000	-	-	558,870,164,000	444,767,000,000
Net Borrowing for Tbills	-	-	-	-	(18,188,387,104)
<b>Net Borrowing</b>	<b>558,870,164,000</b>	<b>-</b>	<b>-</b>	<b>558,870,164,000</b>	<b>426,578,612,896</b>
<b>Transfers</b>					-
Net transfer between Treasury Bills a/c and Overdraft a/c	(349,082,487)	48,778,583,679	-	48,429,501,192	52,512,765,948
Net transfer between Treasury Bonds Interest a/c and Overdraft a/c	-	-	10,177,924,897	10,177,924,897	(478,466,358)
Net transfer between Treasury Bonds Interest a/c and Treasury Bills a/c	-	(48,778,583,679)	-	(48,778,583,679)	-
<b>Net inter-account transfers</b>	<b>(349,082,487)</b>	<b>-</b>	<b>10,177,924,897</b>	<b>9,828,842,410</b>	<b>52,034,299,590</b>
<b>Transfers to Exchequer</b>					-
Transfer from Treasury Bonds to Exchequer a/c	(558,870,164,000)	-	-	(558,870,164,000)	(444,767,000,000)
Transfer from Treasury Bills to Exchequer a/c	-	-	-	-	(42,000,000,000)
<b>Total Transfers to Exchequer</b>	<b>(558,870,164,000)</b>	<b>-</b>	<b>-</b>	<b>(558,870,164,000)</b>	<b>(486,767,000,000)</b>
<b>Closing balances</b>					
<b>Represented by:</b>					
Bank balances	-	(47,149,778,516)	(47,149,778,516)	(56,978,620,926)	(56,978,620,926)

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**6.4.2 Movement of Domestic Borrowing Accounts for financial year ended 30<sup>th</sup> June 2019**

Items	Treasury Bond Account KShs	Treasury Bills (Net) Account KShs	Overdraft account KShs	Totals	
				30 <sup>th</sup> June 2019 KShs	30 <sup>th</sup> June 2018 KShs
<b>Opening balance</b>	<b>349,082,487</b>	<b>7,675,621,156</b>	<b>(56,849,237,055)</b>	<b>(48,824,533,412)</b>	<b>14,320,491,844</b>
<b>Net domestic borrowing</b>					
New Issues of Treasury Bonds	444,767,000,000	-	-	444,767,000,000	318,069,451,807
Net Borrowing for Treasury Bills (net)	-	(18,188,387,104)	-	(18,188,387,104)	96,608,419,992
<b>Net Borrowing</b>	<b>444,767,000,000</b>	<b>(18,188,387,104)</b>	<b>-</b>	<b>426,578,612,896</b>	<b>414,677,871,799</b>
<b>Transfers</b>					
Net transfer between Treasury Bills a/c and Overdraft a/c		52,512,765,948		52,512,765,948	-
Net transfer between Treasury Bonds Interest a/c and Overdraft a/c	-	-	(478,466,358)	(478,466,358)	(56,849,237,055)
<b>Net inter-account transfers</b>	<b>-</b>	<b>52,512,765,948</b>	<b>(478,466,358)</b>	<b>52,034,299,590</b>	<b>(56,849,237,055)</b>
<b>Transfers to Exchequer</b>					
Transfer from Treasury Bonds to Exchequer a/c	(444,767,000,000)	-	-	(444,767,000,000)	(317,873,660,000)
Transfer from Treasury Bills to Exchequer a/c	(42,000,000,000)	-	-	(42,000,000,000)	(103,100,000,000)
<b>Total transfers to Exchequer</b>	<b>(444,767,000,000)</b>	<b>(42,000,000,000)</b>	<b>-</b>	<b>(486,767,000,000)</b>	<b>(420,973,660,000)</b>
<b>Closing balances</b>	<b>349,082,487</b>	<b>-</b>	<b>(57,327,703,413)</b>	<b>(56,978,620,926)</b>	<b>(48,824,533,412)</b>
<b>Represented by: Bank balances</b>	<b>349,082,487</b>	<b>-</b>	<b>(57,327,703,413)</b>	<b>(56,978,620,926)</b>	<b>(48,824,533,412)</b>

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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, The African Union and Other International Organization Subscription Fund and Sports, Arts and Social Development 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.

The Sports, Arts and Social Development Fund is mandated by Legal Notice No. 194 of the Public Finance Act (Sports, Arts and Social Development Fund) Regulations 2018 dated 25th October 2018 to receive all proceeds required to be paid into the Fund under Section 69(A) of the Betting and Gaming Act, Section 35(5A) of the Income Tax Act and Section 36(5) of the Excise Duty Act, 2015.

This statement summarizes the receipts and transfers through the three Special Funds for the financial year ended 30<sup>th</sup> June 2020.

Receiver of Revenue (RoR)	SF-Railway Development Levy Fund	SF-Road Maintenance Levy Fund	SF- African Union and Other International Organization Subscription Fund	SF - Sports, Arts and Social Development Fund	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
	KShs	KShs	KShs	KShs	KShs	KShs
<b>Total Opening Balances</b>	5,412,406,160	43,966,863,000	6,123,116,877	-	55,502,386,037	54,168,684,819
Total Receipts	23,528,463,126	76,585,198,142	3,309,892,291	9,499,845,499	112,923,399,058	102,329,376,176
Transfers to Public Entities*	18,980,686,812	72,532,500,000	6,639,832,419	9,346,641,406	107,499,660,637	100,995,674,958
<b>Closing Balances</b>	<b>9,960,182,474</b>	<b>48,019,561,142</b>	<b>2,793,176,749</b>	<b>153,204,093</b>	<b>60,926,124,458</b>	<b>55,502,386,037</b>
<b>Represented by:</b>						
<b>Bank Balances</b>	<b>9,960,182,474</b>	<b>48,019,561,142</b>	<b>2,793,176,749</b>	<b>153,204,093</b>	<b>60,926,124,458</b>	<b>55,502,386,037</b>

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

	30th June 2020 KShs	30th June 2019 KShs
<b>Railway Development Levy Operations Account (State Department for Infrastructure)</b>	18,980,686,812	31,999,674,958
<b>Road Maintenance Fund</b>		
Kenya Roads Board	1,450,650,000	1,380,000,000
Kenya National Highways Authority	24,604,300,000	23,638,917,000
Kenya Rural Roads Authority	13,049,191,489	12,427,801,000
Kenya Urban Roads Authority	6,116,808,511	5,825,532,000
Kenya Wildlife Service	598,937,500	570,417,000
Ministry of Infrastructure	5,989,375,000	5,704,167,000
County Governments	8,984,062,500	8,269,000,000

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	30th June 2020 KShs	30th June 2019 KShs
Road Annuity Programme	11,739,175,000	11,180,166,000
<b>Total</b>	<b>72,532,500,000</b>	<b>68,996,000,000</b>
<b>The African Union &amp; Other International Organisations Subscription Fund</b>		
Transfer to Exchequer Account	5,000,000,000	-
Subscription fees and other charges	1,639,832,419	-
<b>Total</b>	<b>6,639,832,419</b>	-
<b>Sports, Arts and Social Development Fund</b>		
Social Development including Universal Health Care	7,000,000,000	-
Promotion and Development of Arts	2,346,641,406	-
<b>Total</b>	<b>9,346,641,406</b>	-
<b>Grand Total</b>	<b>107,499,660,637</b>	<b>100,995,674,958</b>

## 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 2019/2020

During the financial year 2019/2020, the accounts had an opening balance of Kshs 20.41 Billion (PY: Kshs 22.11 Billion), received Kshs 288.16 Billion (PY: Kshs 53.44 Billion) from the development partners, disbursed a total of Kshs 270.11 Billion (PY: Kshs 55.13 Billion) and ended with a closing balance of Kshs 39.83 Billion (PY: Kshs 20.41 Billion).

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

	30 <sup>th</sup> June 2020 KShs	30 <sup>th</sup> June 2019 KShs
<b>Opening balance</b>	<b>20,413,761,162</b>	<b>22,105,374,033</b>
<b>Opening balance adjustments</b>	<b>-</b>	<b>-</b>
Receipts from development partners*	288,156,560,977	53,442,923,062
Disbursements to projects through the Exchequer	(240,654,958,108)	(46,894,116,634)
Payments to supplier or direct transfer to projects	(29,450,225,790)	(7,937,930,309)
Exchange gain/ (loss)	1,364,145,525	(302,488,990)
<b>Closing Balance Represented by Bank Balances</b>	<b>39,829,283,766</b>	<b>20,413,761,162</b>

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

	Note	30 <sup>th</sup> June 2020		30 <sup>th</sup> June 2019	
		KShs	KShs	KShs	KShs
Grants from international organisations	4.1/4.2	9,583,695.840		8,437,365,441	
External borrowings from international organisations	4.1/4.2	278,572,865,137		45,005,557,621	
<b>Total Receipts</b>		<b>288,156,560,977</b>		<b>53,442,923,062</b>	

## 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 30<sup>th</sup> November 2013 requiring all payments into Government to be digitalized starting 1<sup>st</sup> 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 24<sup>th</sup> 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 2019/2020

During the financial year 2019/2020 the accounts had an opening balance of Kshs 1,115.70 Million (PY: KShs 1,291.20 Million), received KShs 15.92 Billion (PY: KShs 19.13 Billion) for public related services, disbursed KShs 13.17 Billion (PY: KShs 16.32 Billion) to National Government Receivers of Revenue and KShs 2.66 Billion (PY: KShs 2.98 Billion) to County Governments and other Receivers, incurred other charges amounting to KShs 0.15 Million (PY: KShs 0.07 Million) and ended with a closing balance of KShs 1,205.52 Million (PY: KShs 1,115.70 Million).

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

	30 <sup>th</sup> June 2020		30 <sup>th</sup> June 2019	
	KShs	KShs	KShs	KShs
<b>Opening balance</b>	<b>1,115,694,811</b>		<b>1,291,203,612</b>	
<b>Receipts</b>				
Safaricom- Mpesa- (Paybill No. 206206)	8,482,656,281		9,291,577,886	
Visa/ Master card - KES	127,264,486		263,087,419	
Equity ( Equitel 206206)	412,438,938		453,944,886	
KCB ( Cash deposits )	3,436,821,984		4,580,218,337	
KCB - RTGS	1,615,302,136		1,910,546,477	
Airtel (206206)	6,278,090		13,411,829	
Kenswitch	1,452,733		581,000	
Pesaflow	117,053,770		197,849,060	
Pesalink	5,146,159		227,630	
Equity ( Cash deposits)	804,524		-	
Commission (Convenience fees)	288,634,981		344,452,484	

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	<b>30<sup>th</sup> June 2020</b>	<b>30<sup>th</sup> June 2019</b>
	KShs	KShs
Equity ( Equitel 206206) USD	32,742,858	18,272,983
KCB - (USD)	84,024,450	148,694,695
Visa/Master card- USD	1,311,461,671	1,903,669,595
<b>Total Receipts</b>	<b>17,037,777,872</b>	<b>20,417,737,893</b>
<b>Disbursements to National Government Receivers of Revenues</b>		
Registrar of Motor Vehicles - National Transport and Safety Authority (NTSA)	2,604,488,867	2,769,580,086
State Department for Immigration	8,495,220,768	11,247,375,424
State Department for Interior	789,239,890	984,734,731
Ministry of Lands Housing & Urban Development	484,371,130	512,574,772
Business Registration Services	796,421,500	805,045,360
Ministry of Mining	3,153,101	4,181,050
<b>Total Disbursements to National Government Receiver of Revenues</b>	<b>13,172,895,256</b>	<b>16,323,491,423</b>
<b>Disbursements to Counties Revenue Fund (CRF) and Other Receivers</b>		
Mombasa County	659,557,164	790,645,683
Kisumu County	108,690,945	173,185,217
Nyeri County	-	4,986,361
National Transport and Safety Authority (NTSA)	1,106,747,027	1,354,580,369
National Construction Authority (NCA)	760,684,756	655,083,735
HELB revolving fund	12,705,000	-
NEMA revenue account	10,828,000	-
<b>Total Disbursements to Counties Revenue Fund (CRF) and Other Receivers</b>	<b>2,659,212,892</b>	<b>2,978,481,365</b>
<b>Other Charges</b>		
Bank Charges ( <i>Note i*</i> )	146,839	70,294
<b>Total Other Charges</b>	<b>146,839</b>	<b>70,294</b>
<b>Closing Balance</b>	<b>1,205,522,885</b>	<b>1,115,694,811</b>
<b>Represented By:</b>		
Safaricom- Mpesa- (Paybill No. 206206)	63,283,352	154,709,580
Visa/ Master card - KES	276,105	5,743,565
Equity ( Equitel 206206)	7,551,560	4,713,660
KCB (Cash deposits)	27,534,407	52,459,865
KCB - RTGS	11,147,000	34,728,000
Airtel ( 206206)	38,390	184,604
Pesaflow	782,905	3,124,165
Pesalink	-	217,500
KENSWITCH	45,000	-
Commission (Convenience fees)	1,007,995,551	719,507,410
Visa/ master card- USD	210,227	51,440,717
Equity ( Equitel 206206) USD	216,662	291,212
KCB - (USD)	326,666	2,459,473
Earlier Periods Unsettled	83,293,267	83,293,267
Bank balance (before pesaflow operation)	2,821,793	2,821,793
<b>Total</b>	<b>1,205,522,885</b>	<b>1,115,694,811</b>

**Note\***

- i. These are bank fees charged by Kenya Commercial Bank (KCB) on the e-Citizen Settlement accounts.

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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 27<sup>th</sup> October, 2013.

### **6.8.2 Summary of movement of funds during FY 2019/2020**

#### **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 2019/2020 the accounts had an opening balance of Kshs 11.24 Million (PY: KShs 15.36 Million), received KShs 106.24 Million (PY: KShs 96.81 Million) for the East Africa visa sticker sales and shared revenue received from the respective partner states, disbursed KShs 118.27 Million (PY: KShs 100.15 Million) to National Treasury Receiver of Revenue, earned/(incurred) net exchange gain/(loss) amounting to KShs 0.35 Million (PY: KShs (0.78) Million) and ended with a closing balance of KShs (0.444) Million (PY: KShs 11.24 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	30 <sup>th</sup> June 2020 KShs	30 <sup>th</sup> June 2019 KShs
<b>Opening Balances:</b>		
From Partner States Share	-	-
Sticker Sales	11,241,789	15,358,994
<b>Total Opening Balances:</b>	<b>11,241,789</b>	<b>15,358,994</b>
<b>Receipts:</b>		
Receipts from Sticker sales	106,235,292	96,813,037
<b>Total Receipts</b>	<b>106,235,292</b>	<b>96,813,037</b>
<b>Disbursements:</b>		
Disbursements to National Treasury Receiver of Revenue	(118,267,070)	(100,153,117)
<b>Total Disbursements</b>	<b>(118,267,070)</b>	<b>(100,153,117)</b>
<b>Other Charges:</b>		

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Description	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2019
	KShs	KShs
Bank Charges	(341,877)	(840,208)
Exchange Differences	688,329	63,083
<b>Total Other Charges</b>	<b>346,452</b>	<b>(777,125)</b>
<b>Closing Balance:</b>		
Sticker sales	(443,537)	11,241,789
<b>Total Closing Balances</b>	<b>(443,537)</b>	<b>11,241,789</b>
<b>Represented By:</b>		
CBK USD Account	(443,537)	11,241,789
<b>Total</b>	<b>(443,537)</b>	<b>11,241,789</b>

### 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 2019/2020 the accounts had an opening balance of Kshs 17.40 Million (PY: KShs 27.65 Million), received KShs 154.17 Million (PY: KShs 242.03 Million) for the East Africa visa sticker sales and shared revenue received from the respective partner states, disbursed KShs 172.57 Million (PY: KShs 250.38 Million) to the treasuries of the respective partner states, earned/(incurred) net exchange gain/(loss) amounting to KShs 1.04 Million (PY: KShs (1.94) Million) and ended with a closing balance of KShs nil (PY: KShs 17.36 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 30<sup>th</sup> June 2020

Description	Kenya KShs	Rwanda KShs	Uganda KShs	30 <sup>th</sup> June 2020 KShs	30 <sup>th</sup> June 2019 KShs
<b>Opening Balances:</b>					
Sticker Sales	11,241,789	3,058,765	3,058,765	17,359,319	27,652,332
<b>Total Opening Balances:</b>	<b>11,241,789</b>	<b>3,058,765</b>	<b>3,058,765</b>	<b>17,359,319</b>	<b>27,652,332</b>
<b>Receipts:</b>					
Receipts from Sticker sales	106,235,292	26,905,519	21,026,541	154,167,352	242,032,595
<b>Total Receipts</b>	<b>106,235,292</b>	<b>26,905,519</b>	<b>21,026,541</b>	<b>154,167,352</b>	<b>242,032,595</b>
<b>Disbursements:</b>					
Disbursements to Partner States	-	(27,149,512)	(27,149,512)	(54,299,024)	(150,229,678)
Disbursements to National Treasury Receiver of Revenue	(118,267,070)	-	-	(118,267,070)	(100,153,117)
<b>Total Disbursements</b>	<b>(118,267,070)</b>	<b>(27,149,512)</b>	<b>(27,149,512)</b>	<b>(172,566,094)</b>	<b>(250,382,795)</b>
<b>Other Charges:</b>					
Bank Charges	(341,877)	(341,877)	(341,877)	(1,025,630)	(2,100,516)
Exchange Differences	688,329	688,362	688,362	2,065,053	157,703
<b>Total Other Charges</b>	<b>346,452</b>	<b>346,485</b>	<b>346,485</b>	<b>1,039,423</b>	<b>(1,942,813)</b>
<b>Closing Balance:</b>					
Sticker sales	(443,537)	3,161,257	(2,717,721)	-	17,359,319
<b>Total Closing Balances</b>	<b>(443,537)</b>	<b>3,161,257</b>	<b>(2,717,721)</b>	<b>-</b>	<b>17,359,319</b>
<b>Represented By:</b>					
CBK USD Account	(443,537)	3,161,257	(2,717,721)	-	17,359,319
<b>Total</b>	<b>(443,537)</b>	<b>3,161,257</b>	<b>(2,717,721)</b>	<b>-</b>	<b>17,359,319</b>

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**6.8.2.2 East Africa Partner States (continued)**

**B) Summary Movement of funds for the financial year ended 30<sup>th</sup> June 2019**

Description	Kenya KShs	Rwanda KShs	Uganda KShs	Total KShs
<b>Opening Balances:</b>				
Sticker Sales	15,358,994	6,146,669	6,146,669	27,652,332
<b>Total Opening Balances:</b>	<b>15,358,994</b>	<b>6,146,669</b>	<b>6,146,669</b>	<b>27,652,332</b>
<b>Receipts:</b>				
Receipts from Sticker sales	96,813,037	72,609,779	72,609,779	242,032,595
<b>Total Receipts</b>	<b>96,813,037</b>	<b>72,609,779</b>	<b>72,609,779</b>	<b>242,032,595</b>
<b>Disbursements:</b>				
Disbursements to Partner States	-	(75,114,839)	(75,114,839)	(150,229,678)
Disbursements to National Treasury Receiver of Revenue	(100,153,117)	-	-	(100,153,117)
<b>Total Disbursements</b>	<b>(100,153,117)</b>	<b>(75,114,839)</b>	<b>(75,114,839)</b>	<b>(250,382,795)</b>
<b>Other Charges:</b>				
Bank Charges	(840,208)	(630,154)	(630,154)	(2,100,516)
Exchange Differences	63,083	47,310	47,310	157,703
<b>Total Other Charges</b>	<b>(77,125)</b>	<b>(582,844)</b>	<b>(582,844)</b>	<b>(1,942,813)</b>
<b>Closing Balance:</b>				
Sticker Sales	11,241,789	3,058,765	3,058,765	17,359,319
<b>Total Closing Balances</b>	<b>11,241,789</b>	<b>3,058,765</b>	<b>3,058,765</b>	<b>17,359,319</b>
<b>Represented By:</b>				
CBK USD Account Total USD 169,693 @ KShs 102.30	11,241,789	3,058,765	3,058,765	17,359,319
<b>Total</b>	<b>11,241,789</b>	<b>3,058,765</b>	<b>3,058,765</b>	<b>17,359,319</b>

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## **6.9 Prior Year Adjustment**

<b>Description</b>	<b>30th June 2020</b>		<b>30th June 2019</b>	
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Prior year adjustments	-		1,729,442,872	

FY 2018/19 adjustment was made in the books of National Treasury, Office of the Attorney General and Department of Justice and Ministry of Mining Receivers of Revenue attributed to revenue erroneously captured twice in their 2017/18 financial year.

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**Appendix 1: Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June, 2020**

The following tables show the details of the transfers to the respective voted entities for the Financial Year ended 30<sup>th</sup> June 2020.

**1.1 National Government Recurrent Budget FY 2019/2020**

Vote	Vote Name		Original Estimates Recurrent	Revised Estimates Recurrent	Recurrent Transfers 30th June 2020	% Realized 30 <sup>th</sup> June 2020	
						Kshs	Kshs
R1011	The Presidency		8,972,857,900	12,839,302,715	11,126,738,834		87%
R1021	State Department for Interior		127,373,034,577	124,671,511,311	120,462,591,404		97%
R1023	State Department for Correctional Services		26,102,270,000	32,768,518,689	31,621,370,331		96%
R1024	State Department for Immigration and Citizen Services		2,121,100,000	2,033,684,955	1,881,896,304		93%
R1032	State Department for Devolution		991,500,000	2,432,965,259	2,376,194,091		98%
R1035	State Department for Development for the ASAL		1,059,690,000	978,076,540	967,760,117		99%
R1041	Ministry of Defence		104,531,033,000	107,076,516,495	99,668,077,295		93%
R1052	Ministry of Foreign Affairs		16,727,271,549	16,416,849,524	14,501,267,265		88%
R1064	State Department for Vocational and Technical Training		14,204,212,992	13,370,569,546	9,708,333,421		73%
R1065	State Department for University Education		58,062,600,390	66,517,995,662	62,873,697,025		95%
R1066	State Department for Early Learning & Basic Education		88,782,100,000	88,304,780,873	82,663,011,934		94%
R1068	State Department for Post Training and Skills Development		200,500,000	122,306,127	114,301,008		93%
R1071	The National Treasury		75,691,757,205	54,694,249,284	54,358,180,355		99%
R1072	State Department of Planning		11,831,116,213	11,630,297,608	11,613,769,467		100%
R1081	Ministry of Health		37,886,528,493	55,899,257,218	52,958,160,911		95%
R1091	State Department of Infrastructure		1,832,000,000	1,541,558,050	1,383,195,089		90%
R1092	State Department of Transport		1,144,100,000	1,031,309,073	1,031,309,073		100%
R1093	State Department for shipping and Maritime.		412,000,000	351,401,689	336,836,816		96%
R1094	State Department for Housing and Urban Development		1,005,000,000	953,837,950	920,340,494		96%
R1095	State Department for Public Works		2,326,000,000	2,161,403,588	2,159,140,227		100%
R1107	State Department for Water and Sanitation		3,623,595,766	3,553,136,057	3,523,089,620		99%

**Government of Kenya  
Financial Statements for the Consolidated Fund  
For the year ended 30<sup>th</sup> June 2020**

<b>Vote</b>	<b>Vote Name</b>	<b>Original Estimates Recurrent Kshs</b>	<b>Revised Estimates Recurrent Kshs</b>	<b>Recurrent Transfers 30<sup>th</sup> June 2020 Kshs</b>	<b>% Realized 30<sup>th</sup> June 2020</b>
R1108	State Department for Environment and Forestry	9,160,900,000	9,059,066,877	9,013,082,883	99%
R1112	Ministry of Lands and Physical Planning	3,007,200,000	2,672,333,930	2,274,979,549	85%
R1122	State Department for Information Communications and Technology & Innovation	2,995,000,000	2,579,243,852	2,281,271,223	88%
R1123	State Department for Broadcasting & Telecommunications	1,920,800,000	2,348,269,298	2,264,819,322	96%
R1132	State Department for Sports	1,165,630,000	1,217,767,660	1,217,767,224	100%
R1134	State Department for Heritage	2,577,200,000	2,917,380,094	2,870,646,156	98%
R1152	State Department for Energy	1,946,000,000	2,051,000,000	2,051,000,000	100%
R1162	State Department for Livestock.	2,118,000,000	2,287,624,908	2,217,770,094	97%
R1165	State Department for Crop Development	4,179,200,000	4,595,892,192	4,526,063,305	98%
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	1,770,776,973	1,732,443,941	1,610,764,349	93%
R1167	State Department for Irrigation	670,000,000	524,464,638	524,464,638	100%
R1168	State Department for Agricultural Research	4,543,333,367	4,347,658,578	4,347,098,250	100%
R1173	State Department for Cooperatives	383,900,000	300,082,309	299,783,135	100%
R1174	State Department for Trade	1,666,200,000	1,638,983,944	1,637,518,542	100%
R1175	State Department for Industrialization	2,689,160,000	2,654,271,122	2,626,065,151	99%
R1184	State Department for Labour	2,191,960,000	1,894,595,972	1,889,686,919	100%
R1185	State Department for Social Protection	19,783,310,000	29,315,684,088	28,909,298,946	99%
R1192	State Department for Mining	612,326,074	535,965,275	535,965,265	100%
R1193	State Department for Petroleum	222,000,000	186,819,264	186,463,153	100%
R1202	State Department for Tourism	1,729,928,800	1,537,433,810	1,517,569,650	99%
R1203	State Department for Wildlife	3,589,000,000	3,739,429,648	3,706,400,858	99%
R1212	State Department for Gender	1,526,730,000	1,387,035,150	1,363,965,358	98%
R1213	State Department for Public Service	6,673,140,000	6,443,781,729	6,407,641,215	99%
R1214	State Department for Youth	10,211,900,000	12,746,031,553	12,725,465,278	100%
R1221	State Department for East African Community	671,300,000	514,639,385	509,629,752	99%
R1222	State Department for Regional and Northern Corridor Development	1,701,600,000	1,735,008,438	1,735,008,438	100%
R1252	State Law Office and Department of Justice	4,658,000,000	4,110,654,219	3,710,604,896	90%

Appendix I: Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June 2020

**Government of Kenya**  
**Financial Statements for the Consolidated Fund**  
**For the year ended 30<sup>th</sup> June 2020**

Vote	Vote Name	Original Estimates Recurrent Kshs	Revised Estimates Recurrent Kshs	Recurrent Transfers 30 <sup>th</sup> June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
R1261	The Judiciary	14,466,600,000	13,797,400,000	13,797,400,000	100%
R1271	Ethics and Anti-Corruption Commission	2,941,620,000	3,104,620,000	2,993,167,811	96%
R1281	National Intelligence Service	37,660,000,000	41,660,000,000	38,350,000,000	92%
R1291	Office of the Director of Public Prosecutions	2,936,180,000	3,267,017,064	3,101,798,697	95%
R1311	Office of the Registrar of Political Parties	1,298,710,000	1,212,139,753	1,189,945,539	98%
R1321	Witness Protection Agency	481,600,000	481,600,000	481,600,000	100%
R2011	Kenya National Commission on Human Rights	384,301,220	394,801,220	394,801,219	100%
R2021	National Land Commission	1,308,200,000	1,663,836,362	1,625,134,446	98%
R2031	Independent Electoral and Boundaries Commission	4,760,410,000	4,808,400,000	4,663,946,829	97%
R2041	Parliamentary Service Commission	13,632,600,000	9,765,848,201	7,797,945,312	80%
R2042	National Assembly	23,932,141,000	21,582,141,000	17,376,454,657	81%
R2043	Parliamentary Joint Services	-	2,895,443,580	2,097,312,894	72%
R2051	Judicial Service Commission	565,070,000	500,784,457	500,783,459	100%
R2061	The Commission on Revenue Allocation	469,376,899	364,674,022	360,324,938	99%
R2071	Public Service Commission	2,170,480,000	2,352,598,500	2,221,874,583	94%
R2081	Salaries and Remuneration Commission	450,360,000	450,360,000	450,360,000	100%
R2091	Teachers Service Commission	252,380,000,000	255,340,525,928	255,340,525,928	100%
R2101	National Police Service Commission	736,870,000	645,462,220	623,884,937	97%
R2111	Auditor General	5,339,110,000	5,152,502,747	5,152,502,747	100%
R2121	Controller of Budget	703,100,000	678,100,000	599,472,929	88%
R2131	The Commission on Administrative Justice	565,040,000	541,773,471	525,936,473	97%
R2141	National Gender and Equality Commission	488,930,000	390,708,973	375,712,645	96%
R2151	Independent Policing Oversight Authority	892,700,000	819,933,966	787,702,347	96%
<b>Total Recurrent Exchequer Issues</b>		<b>1,047,808,162,418</b>	<b>1,076,293,771,551</b>	<b>1,036,018,643,022</b>	<b>96%</b>

**Government of Kenya**  
**Financial Statements for the Consolidated Fund**  
**For the year ended 30<sup>th</sup> June 2020**

**1.2 National Government Development Budget**

Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers 30th June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
R1011	The Presidency	8,972,857,900	12,839,302,715	11,126,738,834	87%
R1021	State Department for Interior	127,373,024,577	124,671,511,311	120,462,591,404	97%
R1023	State Department for Correctional Services	26,102,270,000	32,768,518,689	31,621,370,331	96%
R1024	State Department for Immigration and Citizen Services	2,121,100,000	2,033,684,955	1,881,896,304	93%
R1032	State Department for Devolution	991,500,000	2,432,965,259	2,376,194,091	98%
R1035	State Department for Development for the ASAL	1,059,690,000	978,076,540	967,760,117	99%
R1041	Ministry of Defence	104,531,023,000	107,076,516,495	99,668,077,295	93%
R1052	Ministry of Foreign Affairs	16,727,271,549	16,416,849,524	14,501,267,265	88%
R1064	State Department for Vocational and Technical Training	14,204,212,992	13,370,569,546	9,708,333,421	73%
R1065	State Department for University Education	58,062,600,390	66,517,995,662	62,873,697,025	95%
R1066	State Department for Early Learning & Basic Education	88,782,100,000	88,304,780,873	82,663,011,934	94%
R1068	State Department for Post Training and Skills Development	200,500,000	122,306,127	114,301,008	93%
R1071	The National Treasury	75,691,757,205	54,694,249,284	54,358,180,355	99%
R1072	State Department of Planning	11,831,116,213	11,630,297,608	11,613,769,467	100%
R1081	Ministry of Health	37,886,528,493	55,899,267,218	52,958,160,911	95%
R1091	State Department of Infrastructure	1,832,000,000	1,541,558,050	1,383,195,089	90%
R1092	State Department of Transport	1,144,100,000	1,031,309,073	1,031,309,073	100%
R1093	State Department for shipping and Maritime.	412,000,000	351,401,689	336,836,816	96%
R1094	State Department for Housing and Urban Development	1,005,000,000	953,837,950	920,340,494	96%
R1095	State Department for Public Works	2,326,000,000	2,161,403,588	2,159,140,227	100%
R1107	State Department for Water and Sanitation	3,623,595,766	3,553,136,057	3,523,089,620	99%
R1108	State Department for Environment and Forestry	9,160,900,000	9,059,066,877	9,013,082,883	99%
R1112	Ministry of Lands and Physical Planning	3,007,200,000	2,672,333,930	2,274,979,549	85%
R1122	State Department for Information Communications and Technology & Innovation	2,995,000,000	2,579,243,852	2,281,271,223	88%
R1123	State Department for Broadcasting & Telecommunications	1,920,800,000	2,348,269,298	2,264,819,322	96%
R1132	State Department for Sports	1,165,650,000	1,217,767,660	1,217,767,224	100%

Appendix 1 : Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June 2020

**Government of Kenya  
Financial Statements for the Consolidated Fund  
For the year ended 30<sup>th</sup> June 2020**

Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers 30th June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
R1134	State Department for Heritage	2,577,200,000	2,917,380,094	2,870,646,156	98%
R1152	State Department for Energy	1,946,000,000	2,051,000,000	2,051,000,000	100%
R1162	State Department for Livestock.	2,118,000,000	2,287,624,908	2,217,770,094	97%
R1165	State Department for Crop Development	4,179,200,000	4,595,892,192	4,526,063,305	98%
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	1,770,776,973	1,732,443,941	1,610,764,349	93%
R1167	State Department for Irrigation	670,000,000	524,464,638	524,464,638	100%
R1168	State Department for Agricultural Research	4,543,333,367	4,347,658,578	4,347,098,250	100%
R1173	State Department for Cooperatives	383,900,000	300,082,309	299,783,135	100%
R1174	State Department for Trade	1,666,200,000	1,638,983,944	1,637,518,542	100%
R1175	State Department for Industrialization	2,689,160,000	2,654,271,122	2,626,065,151	99%
R1184	State Department for Labour	2,191,960,000	1,894,595,972	1,889,686,919	100%
R1185	State Department for Social Protection	19,733,310,000	29,315,684,088	28,909,298,946	99%
R1192	State Department for Mining	612,326,074	535,965,275	535,965,265	100%
R1193	State Department for Petroleum	222,000,000	186,819,264	186,463,153	100%
R1202	State Department for Tourism	1,729,928,800	1,537,433,810	1,517,569,650	99%
R1203	State Department for Wildlife	3,589,000,000	3,739,429,648	3,706,400,858	99%
R1212	State Department for Gender	1,526,730,000	1,387,035,150	1,363,965,358	98%
R1213	State Department for Public Service	6,673,140,000	6,443,781,729	6,407,641,215	99%
R1214	State Department for Youth	10,211,900,000	12,746,031,553	12,725,465,278	100%
R1221	State Department for East African Community	671,300,000	514,639,385	509,629,752	99%
R1222	State Department for Regional and Northern Corridor Development	1,701,600,000	1,735,008,438	1,735,008,438	100%
R1252	State Law Office and Department of Justice	4,658,000,000	4,110,654,219	3,710,604,896	90%
R1261	The Judiciary	14,466,600,000	13,797,400,000	13,797,400,000	100%
R1271	Ethics and Anti-Corruption Commission	2,941,620,000	3,104,620,000	2,993,167,811	96%
R1281	National Intelligence Service	37,660,000,000	41,660,000,000	38,350,000,000	92%
R1291	Office of the Director of Public Prosecutions	2,936,180,000	3,267,017,064	3,101,798,697	95%
R1311	Office of the Registrar of Political Parties	1,298,710,000	1,212,139,753	1,189,945,539	98%

Appendix 1: Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June 2020

**Government of Kenya**  
**Financial Statements for the Consolidated Fund**  
**For the year ended 30<sup>th</sup> June 2020**

Vote	Vote Name	Original Estimates Development Kshs	Revised Estimates Development Kshs	Development Transfers 30 <sup>th</sup> June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
R1321	Witness Protection Agency	481,600,000	481,600,000	481,600,000	100%
R2011	Kenya National Commission on Human Rights	384,301,220	394,801,220	394,801,219	100%
R2021	National Land Commission	1,308,200,000	1,665,836,362	1,625,134,446	98%
R2031	Independent Electoral and Boundaries Commission	4,760,410,000	4,808,400,000	4,663,946,829	97%
R2041	Parliamentary Service Commission	13,632,600,000	9,765,848,201	7,797,945,312	80%
R2042	National Assembly	23,932,141,000	21,582,141,000	17,376,454,657	81%
R2043	Parliamentary Joint Services	-	2,895,443,580	2,097,312,894	72%
R2051	Judicial Service Commission	565,070,000	500,784,457	500,783,459	100%
R2061	The Commission on Revenue Allocation	469,376,899	364,674,022	360,324,938	99%
R2071	Public Service Commission	2,170,480,000	2,352,598,500	2,221,874,583	94%
R2081	Salaries and Remuneration Commission	450,360,000	450,360,000	450,360,000	100%
R2091	Teachers Service Commission	252,380,000,000	255,340,525,928	255,340,525,928	100%
R2101	National Police Service Commission	736,870,000	645,462,220	623,884,937	97%
R2111	Auditor General	5,339,110,000	5,152,502,747	5,152,502,747	100%
R2121	Controller of Budget	703,100,000	678,100,000	599,472,929	88%
R2131	The Commission on Administrative Justice	565,040,000	541,773,471	525,936,473	97%
R2141	National Gender and Equality Commission	488,930,000	390,708,973	375,712,645	96%
R2151	Independent Policing Oversight Authority	892,700,000	819,933,966	787,702,347	96%
<b>Total Recurrent Exchequer Issues</b>		<b>1,047,808,162,418</b>	<b>1,076,293,771,551</b>	<b>1,030,018,643,022</b>	<b>96%</b>

### 1.3 National Government Consolidated Fund Services Budget

Vote	Vote Name	Original Estimates Kshs	Revised Estimates Kshs	Actual Transfers 30 <sup>th</sup> June 2020 Kshs	% Realized 30 <sup>th</sup> June 2020
CFS 050	Public Debt	696,554,161,987	778,847,892,157	707,891,959,242	91%
CFS 051	Pensions & Gratuities	104,488,896,250	86,988,896,250	86,989,267,154	100%
CFS 052	Salaries , Allowances & Miscellaneous	4,736,237,060	4,643,737,060	3,307,102,196	71%
CFS 053	Subscriptions to International Organisations	500,000	500,000	-	0%
<b>Total CFS Exchequer Issues</b>		<b>805,779,795,297</b>	<b>871,481,025,467</b>	<b>798,188,328,592</b>	<b>92%</b>

Appendix 1 : Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June 2020

**Government of Kenya  
Financial Statements for the Consolidated Fund  
For the year ended 30<sup>th</sup> June 2020**

**1.4 Transfers to County Governments**

Vote	County Government		Original Estimates	Revised Estimates	Actual Transfers	% Realized
			Kshs	Kshs	30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2020
3010	Mombasa County		9,154,107,807	9,154,107,807	7,839,749,998	86%
3060	Kwale County		8,843,618,966	8,843,618,966	7,730,279,161	87%
3110	Kilifi County		12,029,849,828	12,029,849,828	10,318,876,620	86%
3160	Tana River County		6,274,194,670	6,274,194,670	5,636,806,390	90%
3210	Lamu County		2,945,216,089	2,945,216,089	2,652,108,767	90%
3260	Taita Taveta County		5,036,349,804	5,036,349,804	4,234,929,059	84%
3310	Garissa County		8,323,022,201	8,323,022,201	7,335,238,346	88%
3360	Wajir County		9,296,146,444	9,296,146,444	8,248,027,388	89%
3410	Mandera County		10,864,052,078	10,864,052,078	9,813,682,047	90%
3460	Marsabit County		7,322,907,120	7,322,907,120	6,496,230,554	89%
3510	Istioi County		4,638,454,613	4,638,454,613	4,210,712,254	90%
3560	Meru County		9,033,332,997	9,033,332,997	8,169,236,892	90%
3610	Tharaka - Nithi County		4,296,073,438	4,296,073,438	3,909,750,167	91%
3660	Embu County		5,231,760,880	5,231,760,880	4,677,027,404	89%
3710	Kitui County		9,722,953,960	9,722,953,960	8,779,217,975	90%
3760	Machakos County		9,592,905,233	9,592,905,233	8,590,203,052	90%
3810	Makueni County		8,190,623,572	8,190,623,572	7,342,039,405	90%
3860	Nyandarua County		5,302,360,644	5,302,360,644	4,799,867,898	91%
3910	Nyeri County		6,430,698,053	6,430,698,053	5,822,467,683	91%
3960	Kirinyaga County		4,808,782,824	4,808,782,824	4,253,873,458	88%
4010	Murang'a County		6,922,537,751	6,922,537,751	6,254,948,060	90%
4060	Kiambu County		12,441,610,972	12,441,610,972	10,986,009,205	88%
4110	Turkana County		11,404,445,831	11,404,445,831	10,148,883,093	89%
4160	West Pokot County		5,429,425,640	5,429,425,640	4,861,240,012	90%
4210	Samburu County		5,179,791,294	5,179,791,294	4,532,373,916	88%
4260	Trans Nzoia County		6,680,936,904	6,680,936,904	5,882,312,345	88%
4310	Uasin Gishu County		7,489,894,223	7,489,894,223	6,565,367,886	88%
4360	Elgeyo Marakwet County		4,290,224,585	4,290,224,585	3,824,768,086	89%
4410	Nandi County		6,118,571,282	6,118,571,282	5,414,636,336	88%
4460	Baringo County		5,459,040,190	5,459,040,190	4,927,054,039	90%
4510	Laikipia County		4,524,755,470	4,524,755,470	4,088,964,245	90%
4560	Nakuru County		12,533,414,266	12,533,414,266	11,110,805,377	89%
4610	Narok County		8,617,996,346	8,617,996,346	7,788,569,374	90%
4660	Kajiado County		7,103,431,945	7,103,431,945	6,433,836,704	91%
4710	Kericho County		6,027,562,725	6,027,562,725	5,407,681,070	90%
4760	Bomet County		6,028,471,753	6,028,471,753	5,440,356,636	90%
4810	Kakamega County		11,692,214,689	11,692,214,689	10,580,740,803	90%

Appendix 1: Statement of Actual Receipts and Net Exchequer Issues as at 30<sup>th</sup> June 2020

**Government of Kenya**  
**Financial Statements for the Consolidated Fund**  
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Vote	County Government	Original Estimates		Revised Estimates		Actual Transfers		% Realized 30 <sup>th</sup> June 2020
		Kshs	Kshs	Kshs	Kshs	30 <sup>th</sup> June 2020		
4860	Vihiga County	5,537,803,602	5,537,803,602	4,833,825,191	4,833,825,191	4,833,825,191	87%	
4910	Bungoma County	9,938,768,339	9,938,768,339	8,880,660,051	8,880,660,051	8,880,660,051	89%	
4960	Busia County	6,547,808,414	6,547,808,414	5,912,709,269	5,912,709,269	5,912,709,269	90%	
5010	Siaya County	6,246,171,229	6,246,171,229	5,609,080,686	5,609,080,686	5,609,080,686	90%	
5060	Kisumu County	8,387,967,996	8,387,967,996	7,441,382,810	7,441,382,810	7,441,382,810	89%	
5110	Homa Bay County	7,398,599,747	7,398,599,747	6,612,113,712	6,612,113,712	6,612,113,712	89%	
5160	Migori County	7,890,304,195	7,890,304,195	6,965,383,990	6,965,383,990	6,965,383,990	88%	
5210	Kisii County	8,988,909,091	8,988,909,091	8,073,234,566	8,073,234,566	8,073,234,566	90%	
5260	Nyamira County	5,460,736,373	5,460,736,373	5,460,736,373	5,460,736,373	5,460,736,373	88%	
5310	Nairobi City County	16,217,071,149	16,217,071,149	16,217,071,149	16,217,071,149	16,217,071,149	72%	
	IDA (WBI)-KDSP-Level 2 Grant (Not allocated)	4,890,000,000	4,890,000,000	-	4,890,000,000	4,890,000,000	-	
	Adjustments of Conditional Grants in MDAs Budgets	-	(14,928,070,920)	-	(14,928,070,920)	-	-	
	<b>TOTAL ISSUES TO COUNTY GOVERNMENTS</b>	<b>362,815,877,222</b>	<b>347,887,806,302</b>	<b>315,970,821,168</b>	<b>315,970,821,168</b>	<b>315,970,821,168</b>	<b>91%</b>	

**Government of Kenya**  
**Financial Statements for the Consolidated Fund**  
**For the year ended 30<sup>th</sup> June 2020**

**Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2020**

No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
1	HIV GRANT NO KEN-H-TNT GA 1547-MAIN	1000375043	USD	1,718,961,133	8,057,541,676	-	3,321,123,431	-165,348,081	6,620,727,459
2	PPF-(K) DEVOLUTION SUPP. PROG. V009	1000291688	USD	7,549	10,634,995,973	6,137,528,938	-	-89,608,170	4,587,082,753
3	JICA - OLKARIA 1 GEOTHERMAL EXTENSION (UNIT 6)	1000371738	EUR	-	3,127,800,622	-	-	47,638,190	3,175,438,812
4	KENYA CLIMATE SMART AGRICULTURE PROJECT (KCSAP) - PREPARATION ADVANCE NO. V032-KE	1000319356	USD	1,464,876	5,478,424,752	2,795,500,824	-	53,515,258	2,737,904,061
5	MALARIA GRANT KEN-M-TNT GA1546-MAIN	1000375019	USD	225,603,897	3,358,086,634	-	1,024,721,244	55,805,773	2,614,775,060
6	THE (K) CLIMATE SMART AGRI. PROJECT	1000357231	USD	-	5,510,568,384	2,967,685,486	-	50,664,583	2,593,547,481
7	(K) URBAN SUPPORT PROG. CR. 6134-KE	1000354507	USD	1,805,298,819	10,691,548,753	10,291,915,865	-	82,506,689	2,287,438,395
8	THE NATIONAL AGRICULTURAL AND RURAL INCLUSIVE GROWTH PROJECT - CREDIT NO. 5900-KE	1000317857	USD	274,071,452	5,657,662,099	4,606,345,865	-	32,263,455	1,357,651,141
9	INFRASTRUCTURE FINANCE-PPP DA-BEEP KENYA COVID-19 EMERGENCY RESPONSE PROJECT	1000374427	EUR	1,127,001,264	-	118,337,650	-	35,352,986	1,044,016,600
10	WATER AND SANITATION DEVELOPMENT PROJECT DA-A (COUNTY GOVERNMENT)	1000446366	EUR	-	2,366,753,000	1,595,724,510	-	11,895,510	792,924,000
11	HIV ROUND 7 GRANT NO KEN-708-G09-H	10000909117	USD	645,315,085	26,110,375	-	-	27,166,566	698,592,026
12	AFD - GESDEK PROGRAMME: PFM REFORMS STRATEGY PROGRAMME	1000394177	EUR	-	1,243,645,369	591,688,250	-	9,929,679	661,886,799
13	EAST AFRICA SKILLS TRANSFORMATION AND REGIONAL INTEGRATION PROJECT - MOE	1000409908	EUR	-	591,688,250	-	-	9,011,750	600,700,000
14	TRANSFOR H SYSTEMS-GR A TFOA2561	1000360739	EUR	230,855,683	392,227,045	110,683,305	-	11,898,996	524,298,419
15	REGIONAL INTERGRATION IMPLEMENTATION PROGRAMME	1000186593	KES	-	1,200,043,766	736,060,183	-	7,066,735	471,050,318
16	FERTILIZER PROCEEDS ACCOUNT	1000217162	KES	456,662,652	-	2,814,384,220	-	9,212,130	459,370,676
17	-	-	-	-	-	-	-	-	458,053,558
18	-	-	-	-	-	-	-	-	-

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
19	KENYA WATER SECURITY AND CLIMATE RESILIANCE PROJECT 5268 KE	1000214244	USD	597,662,966	1,481,257,876	1,204,539,799	504,271,160	20,144,907	390,254,790
20	TRANSFOR. H. SYSTEMS-GR B TFAO2561	1000308637	USD	329,484,877	1,424,061,904	1,342,010,592	57,275,419	-	368,359,491
21	Y.E.O.P-MIN OF PUB SERV 5812-KE C	1000308672	USD	319,680,129	767,141,484	739,682,491	-	13,747,323	360,886,445
22	GREEN GROWTH AND EMPLOY CREATION PR	1000331747	KES	45,000,000	1,187,999,288	875,609,647	-	-	357,389,641
23	IFAD-KENYA CEREAL ENHANCEMENT PROGRAMME – CLIMATE RESILIENT AGRICULTURE LIVELHOODS WINDOW (KEP-CRAL)	1000310316	USD	-	591,091,711	272,063,813	-	6,356,335	325,384,233
24	KE DEV'T RESPONSE DISP.CR-6021-KE	1000353988	USD	241,607,409	182,450,423	244,211,173	-	134,728,475	314,575,134
25	SEC EDUC QUALITY IMPROV.TSC.DLIDA PREPARATION OF PROPOSED SECONDARY CITIES SERVICES IMPROVEMENT PROGRAMME FOR RESULTS - ADVANCE NO. V0360-KE	1000368397	EUR	60,484,727	622,456,039	376,550,402	-	5,739,363	312,129,727
26	AGRL SECTOR DEV'T SUPP. PROG. PH II NORTHERN KENYA CONSERVATION PROJECT	1000317876	USD	43,586,748	376,691,110	135,773,950	-	6,599,835	291,103,743
27	FINANCIAL SECTOR SUPPORT PROJECT- 5627 KE	1000358793	EUR	454,949,794	1,048,280,212	1,245,238,690	-	11,999,139	266,990,455
28	JUDICIAL PROGRAMME IMPROVEMENT PROJECT	1000443097	EUR	-	227,444,963	-	-	3,464,117	230,909,080
29	TB GRANT KEN-T-TNT GA 1548-MAIN	1000237937	USD	247,083,050	537,653,158	563,984,100	-	9,677,930	230,430,039
30	IFAD-KENYA CEREAL ENHANCEMENT PROGRAMME – (KCEP) RURUDAM PROJECT	1000175467	USD	270,106,235	976,344,104	763,763,979	275,499,131	9,899,620	217,086,849
31	WATER AND SAN. DEV'T PRJ-CR 6030 KE	1000368381	EUR	-	296,757,173	-	941,390,435	21,462,792	207,656,891
32	NAT. SAF NET PROG RES.CR NO.5287KE	1000197951	KES	584,004,874	2,197,613,978	2,589,607,273	-	-	192,011,578
33	CBK/GOK UNCLAIMED FINANCIAL ASSETS	1000291788	USD	374,337,626	148,554,195	-	345,537,723	11,532,431	188,886,530
34	INTEREST AND CHARGES -USD	1000007265	USD	135,458,412	87,802,125	58,454,867	-	6,178,063	170,983,733
35	REGIONAL PAST LVHD RESIPRI-5388-KE	1000241292	USD	1,325,635	1,092,141,810	1,093,495,217	72,062,243	235,134,279	163,044,263

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
39	EU-ENDING DROUGHT EMERGENCIES IN ASAL	1000412356	EUR	-	630,531,755	470,983,847	-	2,430,006	161,977,914
40	THE FOOD SECURITY PROJ UNDERPR FAR	1000212527	KES	158,189,450	-	-	-	-	158,189,450
41	WORLD BANK SPECIAL A/C INTEREST	1000235292	KES	125,534,413	56,268,297	24,606,627	-	-	157,196,083
42	Y.E.O.P-MIN OF LABOUR CR 5812-KE A	1000308656	USD	152,627,088	1,041,531,468	1,051,792,100	-	6,097,842	148,464,299
43	KENYA ELECTRICITY MODERNIZATION PROJECT DA -A- KPLC	1000250658	USD	141,466,273	110,628,092	110,631,225	-	5,841,361	147,304,501
44	COAST REG WAT SEC & CL RES PRJ-543 IFAD - AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME COUNTY GOVERNMENT DA-A	1000263954	USD	89,175,047	439,350,661	400,870,499	-	4,448,897	132,104,106
45	NORTHERN COLLECTOR - ATHI WATER SERVICE BOARD	1000390069	EUR	-	275,160,473	159,317,783	-	2,308,058	118,150,748
46	GREEN ZONES DEVELOPMENT SUPPORT PROJECT	1000416017	EUR	-	355,012,950	242,592,183	-	1,712,233	114,133,000
47	Y.E.O.P-MIN OF INDUSTRY 5812-KE B	1000308664	USD	135,915,518	414,536,680	447,448,072	-	1,652,611	110,158,817
48	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT-DA-A	1000241322	USD	135,136,513	732,277,520	556,468,184	212,379,574	4,851,427	103,417,702
49	UNIVERSAL H.CARE IN THE DEVOL SYS	1000380306	KES	76,710,493	1,287,496,520	1,272,312,500	-	-	91,894,513
50	ITALIAN DEBT FOR DEVELOPMENT SWAP	1000235772	KES	91,328,601	-	-	-	-	91,328,601
52	PF-NTL AGRI & R INC GR. PRJ-Q987	1000263962	USD	5,201	892,951,969	803,627,315	-	1,779,925	91,109,780
53	EA TRADE & TRANSP FAC PIT MORPW EAST AFRICA REGIONAL TRANSPORT, TRADE AND DEVELOPMENT FACILITATION PROJECT -ICTA OLKARIA-LESSOS-KSM TRANS LINE CONST	1000008668	USD	86,913,154	-	-	-	3,588,817	90,501,971
54	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT	1000243791	USD	-	208,964,046	123,674,813	-	1,699,309	86,988,542
55	INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT	1000228121	USD	7,359,749	359,761,594	273,254,279	-	-	86,810,091
56	UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT	1000167734	EUR	68,780	205,726,498	139,847,308	-	1,005,645	66,953,615

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2020

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
59	HEALTH SECT PROG SUPPORT 11 DANIDA	1000235934	KES	78,516,471	-	-	13,852,856	-	64,663,615
60	ADF KISUMU URBAN PROJECT	1000009535	EUR	874,264,919	-	828,363,550	-	16,206,593	62,107,962
61	MALARIA ROUND 10	1000009713	USD	56,675,673	-	-	-	2,340,252	59,015,925
62	EQUIT. ACCESS TO QUALITY WATER	1000319364	USD	290,775,889	54,911,918	296,867,788	-	7,185,968	56,005,987
63	AFRICAN INSTITUTE FOR REMITTANCES SUPPORT TO KENYA ENERGY AND TRANSPORT	1000266743	KES	53,296,285	-	-	-	-	53,296,285
64	UNICEF-MIN GENDERSTRTSCUL.SOC.SERV	1000236043	KES	39,092,672	-	75,683,270	30,767,789	-	684,088
65	KEN. FINANCING LOCALLY LED CLIMATE	1000447575	KES	-	48,584,900	-	17,497,709	-	31,087,191
66	THE EATV FEE SPECIAL DEP-MFA	1000301888	USD	4,582,489	38,906,986	-	20,956,719	546,861	23,079,617
67	EATV FEE SPECIAL ACCOUNT-DEPOSIT	1000239026	USD	36,755,044	71,295,261	-	86,632,804	1,212,102	22,629,604
68	KENYA FINANCING LOCALLY-LED CLIMATE PROGRAM	1000446706	USD	-	69,328,989	47,520,883	-	434,506	22,242,613
69	KENYA PRIMARY EDUCATION DEVELOPMENT PROJECT-D.A-B	1000241349	USD	21,058,086	-	-	-	869,530	21,927,616
70	KENYA ELECTRICITY MODERNIZATION PROJECT D-D-MOEP	1000250698	USD	3,535,941	44,170,467	30,893,683	-	410,533	17,223,259
71	KENYA REVENUE AUTHORITY - A/C 'C'	100243775	USD	16,385,558	-	-	-	676,592	17,062,150
72	UNFPA 9TH COUNTRY PROGRAMME NCPD CAPACITY DEV'T FOR THE SUPREME COURT	1000410833	KES	-	74,423,774	58,864,566	-	-	15,559,408
73	UNFPA COORD POP POLICY IMP. NES-KES	1000204238	KES	14,763,095	-	-	-	-	14,763,095
74	UNICF PROG-MINISTRY OF FINANCE	1000236078	KES	17,631,800	-	-	3,480,000	-	14,151,800
75	CEK-MAC -EAMU	1000009357	USD	10,551,210	108,797	-	266,952	432,530	10,825,584
76	UNFPA COORD POP POLICY IMP. NES-KES	1000235338	KES	10,644,142	-	-	-	-	10,644,142
77	(K) INDUSTRY & ENTREPRENEURSHIP PRJ	1000395923	EUR	-	194,241,785	183,961,794	-	156,570	10,436,562
78	KENYA SPECIAL PROJ FOR BRSM SAICMP	1000410299	KES	-	10,230,195	-	-	-	10,230,195
79	STRENGHT FERT. QUALITY.REG.STDS KEN	1000216182	KES	9,442,741	-	-	-	-	9,442,741

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
81	MOF-AID EFFECTIVENESS FOR DEVP RESU	1000236035	KES	7,550,698	-	-	-	-	7,550,698
82	UNDP-I.S.T.P.O OZONE D. S.U.T.M.P IFAD-KENYA CEREAL ENHANCEMENT PROGRAMME - CLIMATE RESILIENT AGRICULTURE LIVELIHOODS WINDOW (KCEP-CRAL)	1000235284	KES	-	14,437,173	7,500,000	-	-	6,937,173
83		1000310324	USD	-	95,306,970	88,704,046	-	131,557	6,734,481
84	KENYA SYMBIOCITY PROGRAMME	1000264047	KES	6,692,747	-	-	-	-	6,692,747
85	UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT	1000167335	USD	10,628	251,853,245	246,075,619	-	115,552	5,903,807
86	RABAL-NEW BAMBURI-KILIFI TRANS. LIN	1000360728	EUR	413,859,754	-	415,410,356	-	7,317,322	5,766,720
87	KENYA NBSAP	1000395958	USD	-	10,444,150	5,013,192	-	108,207	5,539,165
88	ESAHECE ACE-II CR NO. 5798 NON COMMUNICABLE DISEASES IN KENYA	1000331704	USD	123,298,436	174,672,278	185,440,249	109,725,509	2,690,516	5,495,473
89	NORTHERN CORRIDOR TRANSPROT IMPROVEMENT (KENHA)	1000009586	USD	4,314,083	-	-	-	89,739	4,593,810
90	ROADS 2000 PHASE II	1000009721	EUR	3,878,501	431,881,266	431,881,266	-	-	178,137
91	NATIONAL ACTION PLAN PRL-C/10-2016	1000352019	USD	7,362,920	-	-	-	-	4,492,220
92	DROUGHT RESILIENCE AND SUST. LVHDS PROG. IN H. OF AFRICA	1000175923	USD	24,274,753	97,076,672	119,167,105	-	562,222	3,011,921
93	NORTHERN CORRIDOR TRANSPORT IMPROVEMENT	1000009209	USD	2,494,191	-	4,564,094	-	213,094	4,006,369
94	UNICEF PROG-MIN.PLANNING & NAT DEV. THWAKE MULTIPURPOSE WATER DEV.	1000009705	EUR	6,781,961	3,227,790	-	7,632,587	156,499	2,533,662
95	INTEREST AND CHARGES-EURO PROGRAMME	1000213507	USD	862	40,768,382	38,628,911	-	42,663	2,270,020
96	SOF-GRANT NO SOF 037-KE COMMUNITY EMPOWERMENT AND INSTITUTION SUPPORT	1000007467	USD/KES	2,000,000	-	-	-	-	2,000,000
97		1000009427	USD	1,281,666	-	-	-	52,922	1,334,588
98		1000236027	KES	604,778	-	-	-	-	604,778
99	MULTINAT'L RURAL LHDS ADAPT TO CLIM	1000357215	USD	577,428	-	-	-	23,843	601,271

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
102	IFAD-SMALL HOLDER LOAN	1000007842	USD	537,004	-	-	-	22,174	559,178
103	WFP-PROTRACTED RELIEF & RECOVERY OP	1000236396	KES	508,848	-	-	-	-	508,848
104	THE CREAT OF SUST TSETSE & TRY. FRE	1000008466	USD	478,474	-	-	-	19,757	498,231
105	THE CREAT OF SUST TSETSE & TRY. FRE	1000008504	USD	347,434	-	-	-	14,346	361,780
106	FNACCESS DATA SETS ACC	1000009365	USD	327,291	-	-	-	13,515	340,806
107	GIZ TECHNICAL SUPPORT FOR HLM2	1000310936	KES	276,800	-	-	-	-	276,800
108	TRANSPORT SECTOR SUPPORT (KAA)	1000009691	USD	39,412,845	33,768,007	-	73,742,647	830,977	269,181
109	UNFPA 9TH COUNTRY PROGRAMME- PSRI EASTERN ELECTRICITY HIGHWAY PROJECT-5148 KE	1000419962	KES	-	3,068,001	2,818,001	-	-	250,000
110		1000214279	USD	18	100,858,470	100,682,337	-	3,510	179,662
111	INFODEV PROGRAM	1000007893	USD	141,810	-	-	-	5,856	147,666
112	TECHNICAL ASSISTANCE GRANT TO ENHANCE THE CAPACITY IF THE PRESIDENT DELIVERY UNIT (PDU)	1000388088	USD	-	13,338,224	13,209,761	-	2,560	131,023
113	CBA-NUTRIP-A (KENHA) MIRROR	1000008695	USD	102,790	-	-	-	4,245	107,035
114	LAST MILE CONNECTIVITY PH.II PT SMALL TOWNS RURAL WATER SUPPLY & SA	1000330268	USD	100,662	-	-	-	4,156	104,818
115		1000009338	USD	93,265	-	-	-	3,851	97,116
116	MSA NAIROBI ROAD TRANSPLANTATION OBA PROJECT	1000009543	USD	91,881	-	-	-	3,794	95,675
117	NAIROBI SANITATION OBA PROJECT TF014251	1000237578	USD	76,724	-	-	-	3,168	79,892
118	THE AFRICAN CAPACITY BUILDING KENYA ELECTRIC EXPANSION PROJECT D: KPLC (2)	1000157887	USD	62,137	-	-	-	2,566	64,703
119		1000009489	USD	53,320	-	-	-	2,202	55,522
120	FRG-LN ROADMAINTAINCE ONE PRJ	1000008423	USD	53,224	-	-	-	2,197	55,421
121	SMALL HOLDER HORTICULTURAL MARKETING PROGRAMME SHOMAP	1000008897	USD	37,646	-	-	-	1,554	39,200
122	KENYA ELECTRICITY EXPANSION PROJECT : REA	1000009497	USD	28,092	-	-	-	1,160	29,252

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
123	GR NO 4553- CASH TR PROG FOR ORPHAN	1000009168	USD	25,779	-	-	-	-	1,065
124	SMALLHOLDER DAIRY COMM- LOAN	1000008679	USD	21,424	166,835,234	166,835,234	-	-	26,844
125	BBK-SMALL SCALE HORT. DEV. PROG.	1000008946	USD	18,280	-	-	-	-	22,309
126	KENYA ELECTRIC EXPANSION PROJECT:KPLC(1)	1000009478	USD	18,079	-	-	-	-	19,034
127	KENYA AGRICULTURAL PRODU & SUSTAINABLE MANAGEMENT PROJECT MOAIKE A	1000009551	USD	15,904	-	-	-	-	18,826
128	IFAD PRIMARY HEALTH GRANT	1000007858	USD	15,808	-	-	-	-	16,561
129	KENYA MUNICIPAL PROJECT	1000009349	USD	10,844	-	-	-	-	16,461
130	KENYA TRANSPARENCY COMMINICATION INFRASTRUCTURE PROJECT	1000008838	USD	10,229	-	-	-	-	11,291
131	ELECT MOD PRJ -REA A/C'C 5587 KE	1000250582	USD	8,163	-	-	-	-	10,651
132	COOP-(K) NATL ELECT. S. SYS. MIRR	1000167475	USD	8,082	-	-	-	-	8,500
133	COOP-SMALL TOWNS AND RURAL WATER SEC EDUC QUALITY IMPROV.MOE.DLLDAB	1000150677	USD	7,174	-	-	-	-	8,415
134	EQTY-L.V. WATER SUPP. AND SAN.MIRR.	10000368427	EUR	6,788	363,296,586	363,296,586	-	-	223
135	PREP OF THE HEALTH SWAP	1000150602	USD	6,649	-	-	-	-	7,011
136	ADF SUPT FOR TIVET ID NOP-KE- IAE	1000009063	USD	6,383	-	-	-	-	6,647
137	KENYA ELECTRIC EXPANSION PROJECT A: MOE	1000009136	USD	5,115	-	-	-	-	5,326
138	KENYA COASTAL REGION WATER SECURITY & CLIMATE RESILIENCE PROJECT	1000263946	USD	-	69,068,028	69,064,553	-	-	142
139	KENYA YOUTH EMP ACCOUNT B (MOYAS)	1000009411	USD	2,998	-	-	-	-	3,544
140	INFRASTRUCTURE FIN.PUB.PRIV.PTNSHIP	1000368403	EUR	2,795	-	-	-	-	3,122
141	LAKE VICTORIAL ENVIRONMENT PROJECT PHASE II CR. NO 4532	1000009195	USD	2,224	-	-	-	-	2,887
142								-	2,316

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**For the year ended 30<sup>th</sup> June 2020**

No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
143	SMALLHOLDER HORT.MARKETING PROG	1000009257	USD	1,555	-	-	-	-	64
144	TRANSPORT SECTOR SUPPORT PROGRAMME (KENHA)	1000009659	USD	1,244	-	-	-	-	51
145	KCB-PPF ENHAN WTER SECURITY-Q975 KE	1000159227	USD	1,109	-	-	-	-	46
146	STD-IFAD SOF SONY COMM DEV'T	1000008188	USD	1,023	-	-	-	-	42
147	UNDP-SUPPORT TO COUNTRY PRG.(CPAP)	1000288547	KES	1,000	-	-	-	-	1,000
148	EASTERN AFRICA AGRICULTURAL	1000009322	USD	885	-	-	-	-	36
149	KENYA ADAPTATION TO CLIMATE CHANGE IN ARID AND SEMI ARID LANDS	1000175508	USD	677	-	-	-	-	28
150	KIMIRA OLUCH SMALLHOLDER FARM IMPROVEMENT PROJECT	1000008709	USD	548	-	-	-	-	23
151	R&M-MULTNAT. (K) SECT IF INT'L. MIRR	1000167537	USD	511	-	-	-	-	22
152	NIC-MENENGAI GEO. DEV -556015500051	1000173459	USD	511	-	-	-	-	22
153	EA CENTRE OF EXCELLENCE FOR SKILL & TERTIARY EDUCATION	1000233998	USD	93	-	-	-	-	97
154	KENYA ELECTRICITY EXPANSION PROJECT B:KENGEN	1000009462	USD	82	-	-	-	-	85
155	MSA ADDIS RD CORR PHII(MAR-TURBI)	1000009397	USD	69	-	-	-	-	71
156	KENYA COASTAL DEV PROJECT	1000009567	USD	45	-	-	-	-	47
157	PPF.(K) AVIA. MODERN. PRI - V0440	1000317892	USD	27	-	-	-	-	1
158	KENYA COASTAL DEV PROJECT GRANT	1000009578	USD	26	-	-	-	-	27
159	TRANSPORT SECTOR SUPPORT (MOR)	1000009675	USD	68,333,264	40,836,627	81,673,253	28,928,230	1,431,617	25
160	GREEN ZONES DEV SUPPORT PRJ A/C A	1000008547	USD	8	-	-	-	-	1
161	GREEN ZONES DEV SUPPORT PRJ A/C A	1000008555	USD	4	-	-	-	-	0
162	KENYA AGRICULTURAL PRODU. & AGRIBUSINESS PROJECT	1000009225	USD	2	-	-	-	-	0
163	SOUND CHEMICALS MGT MAINSTR UPOP	1000407867	KES	-	39,334,181	39,334,180	-	-	1

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2020

**Government of Kenya  
Financial Statements for the Consolidated Fund  
For the year ended 30<sup>th</sup> June 2020**

No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
164	9ACP KE003-POVERTY RED.BUDGET SUPP	10002335508	KES	818,680,739	-	-	818,680,739	-	-
165	C.I.D.A. GRANTS	1000236067	KES	303,601	-	-	303,601	-	-
166	CAPACITY BUILDINGFOR EFF.POLICY DEL	1000236019	KES	903,000	-	-	903,000	-	-
167	CHINESE GOVT.ASSIST. FOR FOOD GRANT	1000235713	KES	167,392,066	-	-	167,392,066	-	-
168	CLINTON FOUNDATION HIV/AIDS INITIAT	1000236458	KES	6,611,802	-	-	6,611,802	-	-
169	DANDA BUSINESS SECTOR PROG SUPPORT	1000235926	KES	7,667,600	-	-	7,667,600	-	-
170	DANDA ROADS 2000 PROJ COAST PROV.	1000235818	KES	2,148,488	-	-	2,148,488	-	-
171	DISBURSEMENT OF BLOCKED FUND-ZAMBIA	1000007214	KES	989,246	-	-	989,246	-	-
172	EC MICRO-ENT.PILOTLENDING SCHE.FIFBS	1000235411	KES	1,899,970	-	-	1,899,970	-	-
173	EC-POVERTY REDUC. B.S.FROG.STABEX	1000235446	KES	4,399,553	-	-	4,399,553	-	-
174	EEC MICRO PROJECTS PROGRAMME E-240	1000235397	KES	2,545,223	-	-	2,545,223	-	-
175	EEC MIN. OF COMMERCE TRADE FAIRS	1000235365	KES	928,379	-	-	928,379	-	-
176	EB GPE III PROJECT ACCOUNT	1000007508	KES	539,873	-	-	539,873	-	-
177	EB GPE IV RISK REFLWS ACCOUNT	1000007753	KES	334,140	-	-	334,140	-	-
178	ENA ACTS.PRE.INT.NAT.COM.REL.UN.FRA	1000235683	KES	1,289,347	-	-	1,289,347	-	-
179	FINLAND FERTILIZER	1000236086	KES	525,752	-	-	525,752	-	-
180	FOOD SECURITY PROGRAMME II-W.S.D.	1000007176	KES	22,552	-	-	22,552	-	-
181	GAVI THE HEALTH SYSTEM MANAGEMENT PROJ.	1000236256	KES	172,100	-	-	172,100	-	-
182	GERMANY AGRIC.SECTOR PROG. C. FUND	1000007238	KES	2,992,463	-	-	2,992,463	-	-
183	IFAD COAST ASAL PROJ. LOAN DEP 215	1000236288	KES	4,785,041	-	-	4,785,041	-	-
184	IFAD DRY AREA HOLDER&CSDP.NYERI DIS	1000236264	KES	5,405,397	-	-	5,405,397	-	-
185	IFAD FARMERS COMM SUPP	1000236248	KES	20,835,763	-	-	20,835,763	-	-

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2020

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
186	IFAD GR.NO146 MT.KE EAST PILOT PROJ	1000236361	KES	29,205	-	29,205	-	-	-
187	IFAD WEST KE DIST-BASE AGR.DEV.PROJ	1000236302	KES	10,485,693	-	10,485,693	-	-	-
188	INTERNTL BANK FOR REC & DEV PR.NO.3	1000007141	KES	2,405,387	-	2,405,387	-	-	-
189	ITALIAN-MLD INTEG.SOC.HEAL.DEV PROG	1000235764	KES	68,853	-	68,853	-	-	-
190	JAPANESE FOOD AID (KR) 2010	1000236547	KES	293,646,477	-	293,646,477	-	-	-
191	JAPANESE KR2 2007	1000236566	KES	937,400	-	937,400	-	-	-
192	JAPAN'S 2009 KR FOOD ASSIST. PROG.	1000236531	KES	16,155,328	-	16,155,328	-	-	-
193	KE TRUST FUND FOR DEBT REL.NORWEGIAN	1000236051	KES	49,100,234	-	49,100,234	-	-	-
194	LAND AND URBAN SECTOR PROGRAMME	1000235578	KES	2,262,220	-	2,262,220	-	-	-
195	LAND REFORM SUPPORT PROGRAMM (SIDA)	1000236175	KES	1,942,535	-	1,942,535	-	-	-
196	NATURAL RESOURCE MANAGEMENT PROGRAM	1000235907	KES	90,437,560	-	90,437,560	-	-	-
197	PASTORAL DEV.&CONFLICT MGT.PROJ.	1000236213	KES	947,996	-	947,996	-	-	-
198	PROC.OF EQUIP. FOR NYS PRI. (PH II) PTA TRADE&DEV.BANK TRAVELLERS CHQ.	1000199547	KES	124,600,000	-	124,600,000	-	-	-
199		10000007222	KES	12,500	-	12,500	-	-	-
200	RESCHEDULED PARASTATAL LOANS	1000001337	KES	55,274,719	-	55,274,719	-	-	-
201	S.NYANZA COMM. DEV.PROJ. IFAD SOF	1000236353	KES	907,051	-	907,051	-	-	-
202	SIDA ROADS 2000 - NYANZA PROVINCE	1000235586	KES	11,500	-	11,500	-	-	-
203	SIDA SOIL CONSERVATION NAT.PROG-E216 STRATEGIC MGT.COMPONENT	1000235519	KES	9,985,335	-	9,985,335	-	-	-
204	ENV.PROGS.	1000235985	KES	85,000	-	85,000	-	-	-
205	SUPP.OF THE KENYA ANTI CORRUP.COMM.	1000236237	KES	1,980,000	-	1,980,000	-	-	-
206	SUPP.PROG.ACTION PL-AVIAN&HUM.INFLU	1000236148	KES	12,500	-	12,500	-	-	-
207	SWEDISH GRANT SPECIAL	1000007192	KES	53,840,070	-	53,840,070	-	-	-

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2020

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
208	THE GREAT LAKES INITI.ON AIDS PROJ.	1000235427	KES	287,404	-	-	287,404	-	-
209	THE IGAD REG.HIV/AIDS PARTN. PROG.	1000235489	KES	12,276,444	-	-	12,276,444	-	-
210	THE OPEC PROJ.ON IMPRO.OF BASIC ED	1000236116	KES	88,967,454	-	-	88,967,454	-	-
211	UK/KE.EDUCATION SECT.SUPP.PROG.E434	1000235632	KES	629,775,376	-	-	629,775,376	-	-
212	UK/KE.FIN.&LEGAL SEC.TECH.ASS.PROJ.	1000235648	KES	26,151,268	-	-	26,151,268	-	-
213	UK/KE-STRENGTHENING OF PRI. EDUC.II	1000235616	KES	217,298	-	-	217,298	-	-
214	UK/KE.SUPP.TO NAT. STATISTICAL SYS.	1000235667	KES	14,626,977	-	-	14,626,977	-	-
215	UNDP STRENG. NAT. CAP FOR CON. PREV	1000235497	KES	7,013,675	-	-	7,013,675	-	-
216	UNDP SUPPORT TO THE PROG.FOR SSIK	1000235314	KES	50,000	-	-	50,000	-	-
217	UNDP-DISASTER PREP. AND MGT PROJ	1000235462	KES	7,163,857	-	-	7,163,857	-	-
218	UNDP-HIV/AIDS AND DEV. PROJECT	1000235438	KES	7,429,857	-	-	7,429,857	-	-
219	UNEP-NAT.PLAN STOCKHOLM CONV.ON POP	1000235788	KES	1,101,594	-	-	1,101,594	-	-
220	UNFPA 9TH COUNTRY PROGRAMME-KNBS-KES	1000409967	KES	12,517,942	7,200,000	-	19,717,942	-	-
221	UNFPA-COORD.POP.POL.IMPL-WOMEN BURE	1000235403	KES	1,875,580	-	-	1,875,580	-	-
222	UNFPA-REPROD.HEALTH FOR 9 FOCUS DIS	1000235802	KES	869,842	-	-	869,842	-	-
223	UNICEF PROG-MIN.OF HOME AFFAIRS	1000235942	KES	20,662,255	-	-	20,662,255	-	-
224	UNICEF-NUTRITION PROG-MIN OF HEALTH	1000236094	KES	773,448	-	-	773,448	-	-
225	USAID AGRI.LOAN SCHEME-CSFC NO.2	1000007133	KES	292,690	-	-	292,690	-	-
226	USAID GRANT SPECIAL	1000007184	KES	4,945,567	-	-	4,945,567	-	-
227	USAID RURAL PRIV. E. P. REFLLOWS	1000007249	KES	7,868,184	-	-	7,868,184	-	-
228	UNFPA 9TH COUNTRY PROGRAMME QDPP	1000409975	KES	-	3,202,000	-	3,202,000	-	-
229	UNFPA 9TH COUNTRY PROGRAMME-MED	1000410825	KES	-	3,413,884	-	3,413,884	-	-

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
230	(K) STATISTICS PROGRAMME - 5717 KE	1000267698	USD	50,478,297	1,635,231,424	1,686,767,266	-	1,057,545	-
231	AFRICAN CLIMATE CHANGE FUND GRANT	1000308648	USD	520,114	-	531,011	-	10,897	-
232	ATHI WATER SERVICE BOARD-PART 1 ENDING DROUGHT	1000009028	USD	272,996,102	261,667,883	540,383,388	-	5,719,403	-
233	EMERGENCIES;SRIDRM	1000371722	EUR	295,007,642	-	300,161,911	-	5,154,269	-
234	GESDEK FOR PROGRAM FOR RESULTS	1000556658	EUR	-	2,025,348,880	2,025,348,880	-	-	-
235	IFAD PROG MIN OF FINANCE	1000009648	USD	77,980	18,651,163	18,730,777	-	1,634	-
236	INFRASTRUCTURE FINANCE & PUBLIC PRIVATE PARTNERSHIP PROJECT	1000178965	USD	174,055	-	-	177,702	3,647	-
237	JUDICIARY PERFORMANCE IMPROVEMENT PROJEC	1000009683	USD	64,452,271	-	65,802,577	-	1,350,306	-
238	KENHA-A/C'B'	1000243767	USD	121,917,237	466,433,842	590,905,306	-	2,554,226	-
239	KENYA E.A. PUBLIC HEALTH LAB NETWORKING PROJECT	1000009438	USD	318,175,471	121,790,965	446,632,369	-	6,665,933	-
240	KENYA ELECTRICITY MODERNIZATION PROJECT DA-B-KPLC' 5587 KE	1000250674	USD	-	124,309,642	124,309,642	-	-	-
241	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT DA-B-MOEP	1000215283	USD	158,772,451	173,371,584	322,264,170	13,206,227	3,326,361	-
242	KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT DA-C-NTP	1000221445	USD	7,182	1,318,614	-	1,325,946	151	-
243	KENYA SLUM UPGRANDING PROJECT	1000009284	USD	12,585,827	-	12,849,507	-	263,680	-
244	KENYA TRANSPORT SECTOR SUPPORT PROJECT- IDA NUTRIP	1000178973	USD	26,229,239	-	-	26,778,755	549,516	-
245	KEPTAP GR NO. TFOA3418 KE	1000339896	USD	26,414,322	-	-	26,967,715	553,393	-
246	KEPTAP GRANT NO. TFOA 3418 KE	1000332433	USD	28,169,013	71,612,262	100,365,192	6,238	590,155	-
247	KISIP - CKE 1055 01 J	1000339888	USD	162,979,388	1,406,239,846	1,572,633,733	-	3,414,499	-
248	LAKE VICTO NORTH SERV BOARD	1000009047	USD	351,576,969	-	358,942,681	-	7,365,712	-
249	MARINE FISHERIES SO-EC.DEV. V131.KE	1000364246	USD	-	35,072,127	35,072,127	-	-	-
250	MIN. OF TRANSPORT AND INFRA-A/C'A'	1000243759	USD	-	85,386,982	85,386,982	-	-	-

Appendix 2: Detailed movement of the Special Project Deposit Accounts for the year ended 30<sup>th</sup> June 2020

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
251	NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT -5102 KE	1000173467	USD	336,469,417	-	343,518,618	-	-	7,049,201
252	NORTH EASTERN TRANSPORT IMPROV PRJ	1000352027	USD	-	50,353,212	50,353,212	-	-	-
253	NUTRIP-E (KRC)	1000178997	USD	59,771,575	-	-	61,023,819	1,252,244	-
254	P COAST WATER SERVICE BOARD - PART 2	1000009039	USD	254,569,060	-	259,902,407	-	5,333,347	-
255	SMALL SCALE IRR & VALUE ADD. PRJ	1000297239	USD	368,851	56,445,553	56,822,131	-	-	7,727
256	SMALL SCALE IRR.&VALUE ADDITION PRJ KENYA OFF-GRID SOLAR ACCESS PROJECT FOR UNSERVED COUNTIES –	1000289918	USD	41,383	71,095,192	71,137,442	-	867	-
257	KENYA DEVELOPMENT RESPONSE TO DISPLACEMENT IMPACTS PROJECT: GR. NO. TFOA7762 (DRDIP)	1000411384	USD	-	2,366,753,000	2,366,753,000	-	-	-
258	KENYA SOCIAL & ECONOMIC INCLUSION PROJECT: DA-A SDSP	1000411295	EUR	-	706,470,202	706,470,202	-	-	-
259	KENYA SOCIAL & ECONOMIC INCLUSION PROJECT: DA-B DMA	1000411333	EUR	-	710,025,900	710,025,900	-	-	-
260	KENYA SOCIAL & ECONOMIC INCLUSION PROJECT: DA-BC	1000411341	EUR	-	44,231,063	44,231,063	-	-	-
261	KENYA SOCIAL & ECONOMIC INCLUSION PROJECT: DA-B DMA	1000411368	USD	-	3,130,030,843	3,130,030,843	-	-	-
262	KENYA SOCIAL & ECONOMIC INCLUSION PROJECT: DA-BC	1000411376	USD	-	56,980,149	56,980,149	-	-	-
263	INCLUSIVE GROWTH AND FISCAL MANAGEMENT DEVELOPMENT POLICY FINANCING-	1000417986	USD	-	1,723,278,484	1,723,278,484	-	-	-
264	EAST AFRICA SKILLS TRANSFORMATION AND REGIONAL INTEGRATION PROJECT- KENGEN	1000429402	EUR	-	182,890,685,638	182,890,685,638	-	-	-
265	EAST AFRICA SKILLS TRANSFORMATION AND REGIONAL INTEGRATION PROJECT- KIHBT	1000429418	EUR	-	209,570,116	209,570,116	-	-	-
266	DISASTER RISK MANAGEMENT DEVELOPMENT POLICY WITH A CATASTROPHE	1000433213	EUR	-	19,573,047,310	19,573,047,310	-	-	-
267	ALLIANCE FOR GREEN REVOLUTION COVID-19 EMERGENCY RESPONSE SUPPORT PROGRAMME	1000426907	EUR	-	34,852,213	34,852,213	-	-	-
269	1000452498	EUR	-	22,191,859,505	-	22,191,859,505	-	-	-

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No	Project Name	CBK Account Number	Currency	Opening Balance KShs	Receipts KShs	Transfer to Exchequer KShs	Transfer to Projects KShs	Exchange Difference KShs	Closing Balance KShs
270	ACCESS AND MOBILITY	1000387491	USD	-	522,208	522,208	-	-	-
271	EU-NATIONAL INFORMATION PLATFORM FOR FOOD AND NUTRITION PROJECT – KNBS	1000387475	EUR	-	93,932,758	93,932,758	-	-	-
272	CENTRAL KE DRY AREA IFAD NO.BG033KE	1000236318	KES	1,440,886	-	1,440,886	-	-	-
273	CENTRAL KE DRY AREA IFAD NO.547KE	1000236337	KES	1,250,738	-	1,250,738	-	-	-
274	KENYA PETROLUEUM TECHNICAL ASSISTANCE PROJECT	1000221453	USD	144,791	-	-	-	(144,791)	-
<b>GRAND TOTAL</b>		<b>20,413,761,162</b>		<b>329,179,734,951</b>	<b>281,678,132,082</b>	<b>29,450,225,790</b>	<b>1,364,145,525</b>		<b>39,829,283,766</b>