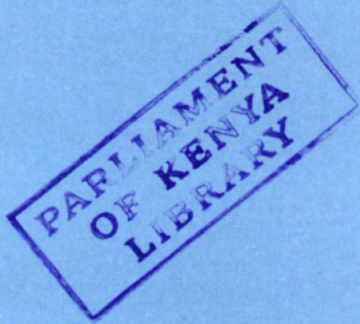


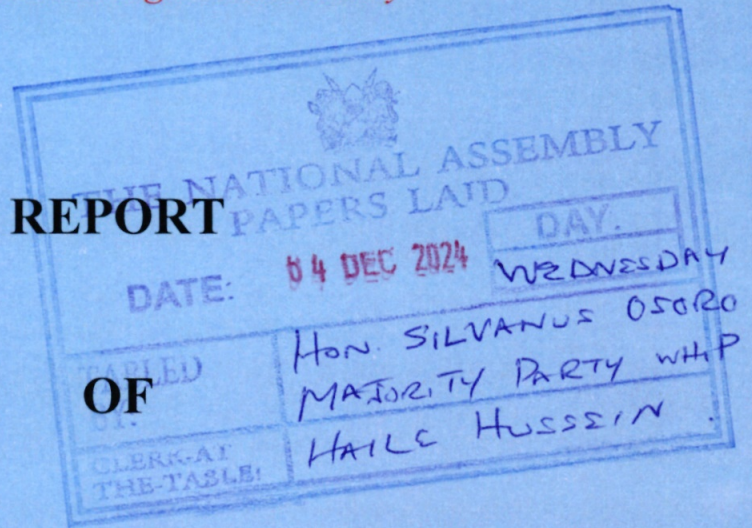
REPUBLIC OF KENYA



Enhancing Accountability



REPORT

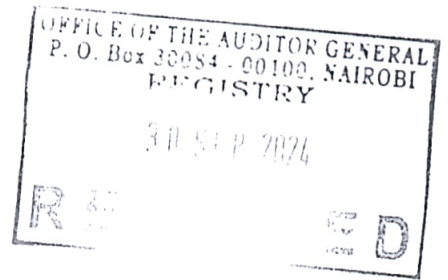


THE AUDITOR-GENERAL

ON

NATIONAL HUMANITARIAN FUND

**FOR THE YEAR ENDED
30 JUNE, 2024**



**MINISTRY OF INTERIOR
AND
NATIONAL ADMINISTRATION
STATE DEPARTMENT FOR INTERNAL SECURITY
AND NATIONAL ADMINISTRATION
NATIONAL HUMANITARIAN FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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



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1. KEY ENTITY INFORMATION AND MANAGEMENT

1.1 Background Information

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

1.2 Name and registered office

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

Address: The Fund headquarters offices are at Harambee house, Nairobi County, Kenya.

The address of its registered office is:

P.O Box 30510-00100
Nairobi.

Contacts: The following are the Fund contacts

Telephone: (254) 020-227411

1.3 Fund Information

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

1.4 Fund Overview

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

NATIONAL HUMANITARIAN FUND
Reports and Financial Statements
For the year ended June 30, 2024.

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

(a) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

Names	Title designation	Responsibilities
Dr. Raymond Omollo, PhD	P.S	Accounting Officer
Al Hajj Adan Wachu	Chairman	Board Chairman
Joseph Mungai	Secretary	Secretary to the board
Fredrick Muhul Raongo	S.D.A.G.	Accountant

(b) Fiduciary Oversight Arrangements

a. Independent Auditors:

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084 – 00100 GPO

NAIROBI-KENYA

b. Principal Legal Advisor

The Attorney General
State Law office
Harambee Avenue
P.O. Box 40112 – 00200 City Square
NAIROBI-KENYA

(c) National Humanitarian Fund Headquarters

P.O. Box 30510
Harambee House
Harambee Avenue
NAIROBI, KENYA

Entity Contacts

Telephone: (254) 020-227411

(d) National Humanitarian Fund Bankers

Central Bank of Kenya

Humanitarian Fund for Mitigation Effects and Resettlement 2007
1000311339
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI-KENYA

Other banks as appropriate

- (i) Co-operative Bank**
National Humanitarian Fund, State Department for Interior
01141010160000
Kimathi Street
- (ii) Equity Bank Ltd**
National Humanitarian Fund State Department for Interior
0020261438740
Harambee Avenue Branch, Bima House
- (iii) National Bank of Kenya**
National Humanitarian Fund – State Department for Interior
01001033074100
Hill Plaza Branch

NATIONAL HUMANITARIAN FUND
Reports and Financial Statements
For the year ended June 30, 2024.

- (iv) **Kenya Commercial Bank**
National Humanitarian Fund – State Department for Interior
01141010160000
Moi Avenue Branch

**2. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED
OBJECTIVES**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the National Government entity's performance against predetermined objectives.

In the year under review the Fund did not have planned activities to measure performance.

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

The National Humanitarian Fund operates under the State Department for Internal Security and National Administration and corporate social responsibility are carried out through the State Department.

4. STATEMENT OF FUND MANAGEMENT RESPONSIBILITIES

The Principal Secretary for State Department is responsible for the preparation and presentation of the Fund's Financial Statements which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30th, 2024. These responsibilities include:

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


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

The Principal Secretary for the State Department for Internal Security and National Administration is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2024 and of the Fund's financial position as at that date. The Principal Secretary State Department for Internal Security and National Administration and the Secretary to the National Humanitarian Fund further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The National Humanitarian Fund financial statements were approved and signed by the Accounting Officer on 26/09, 2024.

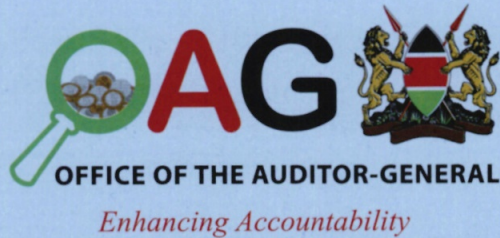


Principal Secretary
Dr. Raymond Omollo, PhD



Senior Deputy Accountant General
Fredrick Muhul Raongo
ICPAK No. 6591

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL HUMANITARIAN FUND FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on the Lawfulness and Effectiveness in the Use of Public Resources, and the Report on the Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Humanitarian Fund set out on pages 8 to 18, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a

Report of the Auditor-General on National Humanitarian Fund for the year ended 30 June, 2024

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Humanitarian Fund as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Prevention, Protection and Assistance to Internally Displaced Persons and Affected Communities Act, 2012 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Humanitarian Fund Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the other information set out on page 1 to 6 which comprise of Key Entity Information and Management, Statement of Performance Against Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability and Statement of Fund Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Humanitarian Fund financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Non-Functioning Fund Committee

As reported in the previous year, although the Prevention, Protection and Assistance to Internally Displaced Persons and Affected Communities Act, 2012 prescribes the Fund Administration procedures including the composition and functions of the Committee and Secretariat, no evidence was provided of an active Secretariat as provided for in the enabling Act. Further, the Fund has not been operationalized in the absence of a Fund Committee whose functions includes protection and assisting internally displaced persons, overseeing the management and use of the Fund, among other functions.

In the circumstances, the adequacy and effectiveness of risk management and oversight over the Fund could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, the Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

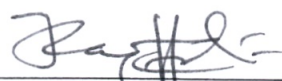
08 November, 2024

NATIONAL HUMANITARIAN FUND
 Reports and Financial Statements
 For the year ended June 30, 2024.

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
 JUNE 2024

	Note	2023/2024 Kshs	2022/2023 Kshs
RECEIPTS			
Transfer from Government entities	1	0.00	0.00
Reverse of dormant Act Fee 20.2.2021	2	0.00	0.00
Total receipts		0.00	0.00
PAYMENTS			
Transfers to other government entities	3	0.00	0.00
Other grants and transfers and payments/expenses- bank charges	4	272,621,261.80	0.00
TOTAL PAYMENTS		272,621,261.80	0.00
SURPLUS/DEFICIT FOR THE YEAR		(272,621,261.00)	0.00

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



Principal Secretary

Dr. Raymond Omollo, PhD



Senior Deputy Accountant General


Fredrick Muhul Raongo


ICPAK No.6591

7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2024

	Note	2023/2024 Kshs	2022/2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5A	0.00	272,621,261.80
		<u>0.00</u>	<u>272,621,261.80</u>
Imprests and Advances	5B	0.00	0.00
TOTAL FINANCIAL ASSETS		<u>0.00</u>	<u>272,621,261.80</u>
REPRESENTED BY:			
Cash and cash equivalents b/fwd.		0.00	272,621,261.80
NET FINANCIAL POSITION		<u>0.00</u>	<u>272,621,261.80</u>

The accounting policies and explanatory notes to these financial statements form integral part of the financial statements. The financial statements were approved on 26/09 2024 and signed by:


 Principal Secretary
 Dr. Raymond Omollo, PhD


 Senior Deputy Accountant General
 Fredrick Muhul Raongo
 ICPAK No. 6591

8. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2024

	Notes	2023/2024 Kshs	2022/2023 Kshs
Receipts for operating income			
Contributions	1	0.00	0.00
Net Miscellaneous receipts	2	0.00	0.00
Payments for operating expenses			
Transfers to other government entities	3	0.00	0.00
Other grants /transfers and payments/expenses	4	(272,621,261.80)	0.00
Net cash flow from operating activities		(272,621,261.80)	0.00
Net Surplus		0.00	0.00

NET INCREASE IN CASH AND CASH EQUIVALENT

Cash and Cash equivalent at the Beginning of the year	272,621,261.80	272,621,261.80
Transfer and payments/expenses	(272,621,261.80)	0.00
Cash and cash equivalent at the End of the year	0.00	272,621,261.80

The accounting policies and explanatory notes to these financial statements form integral part of the financial statements. The Fund financial statements were approved on 26/09 2024 and signed by:



Principal Secretary

Dr. Raymond Omollo, PhD



Senior Deputy Accountant General

Fredrick Muhul Raongo

ICPAK No. 6591

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	a	b	c=a+b	d	e=c-d	f=e/c %
Receipts						
Transfer from Government entities	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Receipts	0.00		0.00	0.00	0.00	0.0
Total Receipts	0.00	0.00	0.00	00.00	(0.00)	0.0
Payments						
Transfers to other government entities	-	-	-	0.00	0.00	0.0
Transfers to exchequer Account	0.00	0.00	0.00	(272,621,261.80)	(00)	0%
Total Payments	0.00	0.00	0.00	(272,621,261.80)	0.00	0%

Note: The Bank balance in the Fund Account was transferred to the Exchequer account and the bank account was closed with a nil balance (Appendices i)



Principal Secretary
 Dr. Raymond Omollo, PhD



Senior Deputy Accountant General
 Fredrick Muhul Raongo ICPAK No.
 6591

10. SIGNIFICANT ACCOUNTING POLICIES

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

(i) Statement of compliance and basis of preparation

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

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

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

(ii) Recognition of revenue and expenses

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

(iii) Cash and cash equivalents

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

(iv) Budget

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

(v) Related Parties

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

(vi) Comparative figures

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

(vii) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30th, 2024.

11. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS

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

	2023/2024	2022/2023
	Kshs	Kshs
Counterpart funding through Ministry of Interior and National Government		
Government funds Quarter 1	NIL	NIL
Government funds Quarter 2	NIL	NIL
Government funds Quarter 3	NIL	NIL
Government funds Quarter 4	NIL	NIL
Other transfers from government entities	<u>NIL</u>	<u>NIL</u>
Total	<u>NIL</u>	<u>NIL</u>

2. MISCELLANEOUS RECEIPTS

	2023/2024	2022/2023
	Kshs	Kshs
Interest Earned - reversal-Equity bank-	0.00	0.00
Total	<u>0.00</u>	<u>0.00</u>

3. Transfers to other government entities

During the 12 months to 30 June 2024

	2023/2024	2022/2023
	Kshs	Kshs
Transfers to Government entities		-
Various	0.00	0.00
TOTAL	0.00	0.00

4 Other grants and transfers and payments

	2023/2024	2022/2023
	Kshs	Kshs
Grants to IDPs under Cash Payment Programme	0.00	0.00
Procurement transfers to rec. and dev accounts	0.00	0.00
Other Office Running Expenses (P.A. Y.E for previous years)	0.00	0.00
Bank charges	(1,151.00)	0.00
Transfer to Exchequer Account	(272,620,110.80)	0.00
Total	(272,621,261.80)	0.00

NATIONAL HUMANITARIAN FUND
Reports and Financial Statements
For the year ended June 30, 2024.

5 CASH AND CASH EQUIVALENTS C/FWD

	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 5A)	0.00	272,621,261.80
Outstanding imprests and advances (Note 5B)	0.00	00.00
Total	0.00	272,621,261.80

5A Bank Account Balances

	2023/2024	2022/2023
	Kshs	Kshs
Central Bank of Kenya [A/c No. 1000311339]	0.00	272,250,155.80
Co-operative Bank of Kenya [A/c No.01141010160000]	0.00	12,985.00
Kenya Commercial Bank [A/c No.1145110983]	0.00	0.00
National Bank of Kenya [A/c No.01001033074100]	0.00	258,121.00
Equity Bank [A/c No.0020261438740]	0.00	100,000.00
Total bank account balances	0.00	272,621,261.80

NB.During the period 2023/2024, all the outstanding bank balances in the various commercial banks were transferred to the Central Bank of Kenya Account .The Central Bank of Kenya Account was closed with a NIL balance in the month of May 2024. (Appendices ii)

NATIONAL HUMANITARIAN FUND
Reports and Financial Statements
For the year ended June 30, 2024.

5B Imprests & Advances

	2023/2024 Kshs	2022/2023 Kshs
Outstanding advances	0.00	00.00
Total	0.00	00.00

Outstanding Advances

Name of Institution	AIE NO	Amount Issued	Amount Surrendered	2022-2023
-	-	-	-	0.00
-	-	-	-	0.00
-	-	-	-	0.00
-	-	-	--	0.00
-	-	-	-	0.00
GRAND TOTAL				0.00

**10. PROGRESS ON FOLLOW UP OF PRIOR YEARS
 AUDITORS RECOMMENDATIONS**

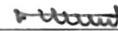
OUTSTANDING ISSUES -2014-2015

Reference No.	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:
967	Outstanding AIEs issues to various Government Ministries and Departments	Issues to be dealt with at the Headquarters	PAC	Outstanding issues were handled at the Ministry Headquarter and resolved



Principal Secretary

Dr. Raymond Omollo, PhD



Senior Deputy Accountant General

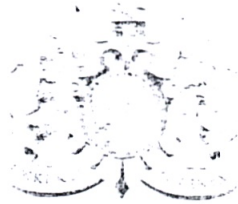
Fredrick Muhul Raongo

ICPAK No. 6591

APPENDICES

- i. Closure of National Humanitarian Fund Account and Certificate of balances
- ii. Commercial Banks Certificate of balance and accounts closure

BANK OF
KENYA
KENYA



CENTRAL
DEPOSITARY
KENYA

13

Hale Selesia Avenue
P.O. Box 80001-00100 Nairobi, Kenya
Telephone: 254 20 200 000, Fax: 20 200 001

May 29, 2024

Ref: CBK/BD KRA PMG-ACCTS/24

Director General, Accounting Services
& Quality Assurance
The National Treasury,
P.O. Box 30007-00100,
NAIROBI

Dear Sir,

**AUTHORITY TO CLOSE BANK ACCOUNT – NATIONAL HUMANITARIAN
FUND ACCOUNT**

Your letter Ref: AG.3 83.1VOL.80 (18) dated May 23, 2024 on the above subject matter refers.

This is to confirm that we closed account no. 1000457147 on May 27, 2024 with nil balances.

Yours faithfully,

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micah Nabori
Authorised Signatory
Banking Services Division

Copy to: **The Principal Secretary**
Ministry of Interior and
National Administration
NAIROBI

BANNA
KLUYA
KENYA



CENTRA
BANK OF
KENYA

Halle Solusi's Avenue
P.O. Box 5000 - 00200 Nairobi, Kenya
Telephone: 2550000, Fax: 2550000

March 11, 2024

CERTIFICATE OF BALANCES

Customer : 145027

Balance

Date: 1-Mar-24

STATE DEPT FOR INTERIOR

AND CITIZEN

Account No	Account Name	Currency	Balance
1000457147	NATIONAL HUMANITARIAN FUND	KES	272,620,110.80

Handwritten signature of Priscilla Keitany in black ink.

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Handwritten signature of Joyce Nasieku in black ink.

Joyce Nasieku
Authorised Signatory
Banking Services Division

STATEMEN Rundate : 07 MAR 2024

CENTRAL B Runtime : 09:05:25

BANKI KUU Customer number : 145027

P.O.BOX 6C Account number : 1000457147

NAIROBI. Account name : NATIONAL HUMANITARIAN FUND-KES

STATEMEN Opening Balance : 0.00

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	24-Jul-20	24-Jul-20	ONLINE.AC.CLOSURE-1000311339	Online closure Debit	0	272,688,155.80	272,688,155.80
2	9-Nov-20	9-Nov-20	FT20314QYKLG	TRFS Payments	438,000.00	0	272,250,155.80
					80000001		
					11520		
1	18-Aug-23	18-Aug-23	FT232304P52V	Inward RTGS Payment MT 103 EQUITY BANK LIMITED /ROC/RETURN OF IDP FUNDS	0	100,000.00	272,350,155.80
2	22-Aug-23	22-Aug-23	FT232342D4HD	Inward RTGS Payment MT 103 NATIONAL BANK OF KENYA LTD. TRANSFER ON CLOSURE	0	257,546.00	272,607,701.80
1	22-Feb-24	22-Feb-24	FT24053X91XL	OPPT-34431 Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /ROC/CLOSURE OF THE NATIONAL HUMANITARIAN FUND ACCOUNT NUMBER	0	12,409.00	272,620,110.80
						Closing Balance :	272,620,110.80



CERTIFICATE OF BALANCE

30th JUNE 2022

TO OFFICE OF THE PRESIDENT,
MINISTRY OF INTERIOR,
AND CO-ORDINATION,
OF NATIONAL GOVERNMENT,
IDPS RESETTLEMENT.

Dear Sir,

RE: CERTIFICATE OF BALANCE AS AT 30TH JUNE 2022

This is to confirm that the account balance of account number 0020261433740 MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT- IDPS RESETTLEMENT is KES 100,000.00/= (ONE HUNDRED THOUSAND ONLY) as at 30th JUNE 2022.

ACCOUNT	AMOUNT (kes)
0020261433740	100,000.00 /=-

In case you need further clarification, please do not hesitate to contact the undersigned.

Yours Faithfully,


Elijah Kimani

Business Growth and Development Manager - Fourways Branch.

Equity Bank Kenya Limited



EQUITY

Printed on 20/09/2021 10:05:00 AM. All rights reserved. This document is confidential and intended only for the individual named. If you are not the named individual you should not disseminate, distribute or copy this document. If you have any questions about this message, please contact your branch manager.

To:

MINISTRY OF INTERIOR AND
CO-ORDINATION OF NATIONAL
GOVERNMENT-IDPS RESETTLEMENT
P.O. BOX 00005
NAIROBI
KE
00100

Branch ID : 002
Customer Name : MINISTRY OF INTERIOR AND CO-
ORDINATION OF NATIONAL GOVERNMENT-
IDPS RESETTLEMENT
Product Name : CAA
Currency : KES

Account Statement: 0000281403743
Statement Period (From 01-07-2021 To 30-06-2022)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
29-09-2021	29-09-2021	rev Dormant Accty Fee 20.0000		240.00	100,000.00
Grand Total:			0.00	240.00	100,000.00

EQUITY BANK (KENYA) LTD.
FOUR PINE AVENUE
CENTRAL BUSINESS DISTRICT
OF NAIROBI, KENYA
Sign: *[Signature]*
Sign: *[Signature]*

Note: Any omission or error in this statement should be promptly advised in writing to the Branch Manager, within 90 days from the date of receipt, otherwise the account will be presumed to be in order.

01-0100-007090-0411-017

BANK

Corporate Banking Division
KCB Towers
Kenya Road – Upper Hill
P.O. Box 48400 - 00100,
Nairobi, Kenya.
Tel: +254 20 3270000,
2352000, 2351000
Mobile: +254 711012000/
734 108200

16th, October 2023

YOUR REF: AC:16/1/VOL.IV/90

OUR REF:

OFFICE OF THE PRESIDENT
MINISTRY OF INTERIOR AND
NATIONAL ADMINISTRATION
P.O. BOX 30510 - 00100
NAIROBI

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE FOR MINISTRY OF DEVOLUTION AND
PLANNING ACCOUNT NUMBER 1145110983 AS AT 30/06/2023.

We enclose herewith a certificate of balance for the above account as at close of business on 30/06/2023.

We further confirm the account was closed on 04/10/2023.

We always assure you of our best attention.

Yours faithfully,



JOSEPH WAMBUGU
MANAGER CORPORATE SERVICE



GORDON WINANI
MANAGER CORPORATE SERVICE

CC:
Corporate Relationship Manager



Corporate Banking Division
 KCB Towers,
 Kenya Road - Upper Hill
 P.O. Box 48400 - 00100,
 Nairobi, Kenya.
 Tel: +254 20 3270000,
 2352000, 2851000
 Mobile: +254 711012000/
 734 108200

1019 CA 41 BRANCHES
 CERTIFICATE OF BALANCE

Kenya)

KCB Bank Limited
 (Incorporated in

KCB MOI AVENUE

16 OCT 2023

Certified that the balance at the CREDIT OF
 MINISTRY OF DEVOL. AND PLANNING

A/C 1145110383

at the close of business on 30 JUNE 2023 Was KES

NIL

KES 0.00

Examined by

KCB BANK KENYA LTD.

 Manager Service Quality & Compliance

KCB BANK KENYA LTD.

 Branch Manager

National Bank

A Subsidiary of KCB Group PLC

National Bank of Kenya Limited
Head Office: National Bank Building
Harambee Avenue,
P.O. Box 70888 - 00200 Nairobi, Kenya
Tel: +254 (0) 20 - 2323000
Fax: +254 (0) 711 - 033300
Email: info@nationalbank.co.ke
Website: www.nationalbank.co.ke

3rd October 2023

DR. RAYMOND OMOLLO, PHD
Principal Secretary
Internal Security and National Administration
P.O. Box 30510 - 00100
Nairobi, Kenya.

YOUR REF: AC:16/1/VOL.IV/33

Dear Sir,

RE: DORMANT NATIONAL HUMANITARIAN FUND IDP ACCOUNT NUMBER 01001033074100

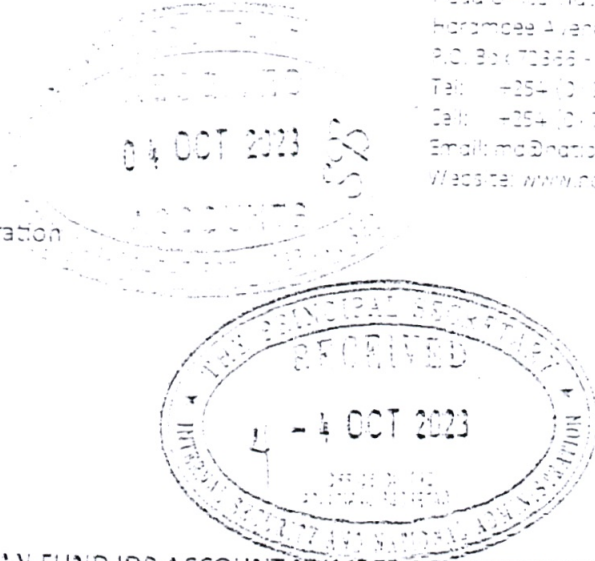
Reference is made to your letter dated 14th August 2023. We hereby confirm that we transferred Ksh. 257,546 to Central Bank on 22nd August 2023. Please find enclosed the Swift advice demonstrating the transfer of funds. We further closed the account as per instruction on the same day. (Attached statement of accounts, with zero balance).

We take this opportunity to thank you for the business accorded to National Bank. We look forward to more business with you.

Yours sincerely,


CHARLES NYANGITO

HEAD OF PUBLIC SECTOR



Statement

National Bank

Statement Date 00-Oct-23
 Statement Period 01-Jan-23 to 04-Oct-23
 Page Page 1 of 1

Branch HILL PLAZA
 Branch Code 00012004
 Contact Details
 Tel

MINISTRY OF DEVOLUTION AND PLANNING

NAIROBI
 KEN

P.O. BOX 30005
 00100

Account No	01001033074100
Account Description	Current Account: Government
Currency	KES

POSTING DATE	TRANSACTION DETAILS	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
22-Aug-23	RTGS OPPT22082334401 NATIONAL HUMANITARIAN FUND	22-Aug-23	257,646.00		575.00 CR
22-Aug-23	RTGS CoreBanking Commission	22-Aug-23	500.00		75.00 CR
22-Aug-23	RTGS Excise Duty Commission	22-Aug-23	75.00		0.00 CR
23-Aug-23	Account Closure	22-Aug-23			0.00 CR
23-Aug-23	Account closure transaction 40112022	23-Aug-23			0.00 CR
	TOTAL VALUE		258,121.00		
	CLEAR BALANCE AS ON 00-Oct-23				0.00 CR
	BOOK BALANCE AS ON 00-Oct-23				0.00 CR

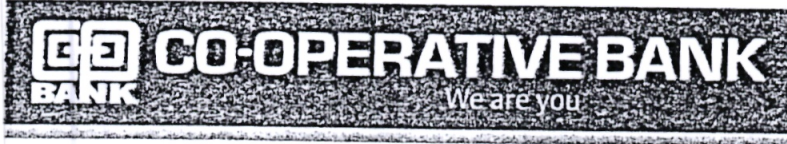
End of Statement

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 01-Jan-70

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Current Account Statement



Statement Date 2/23/24 10:04 AM
 Statement Period 01/07/2023 to 23/02/2024
 Statement Number 2

Page No 1 of 1

NATIONAL HUMANITARIAN FUND
 P.O. BOX 40213 NAIROBI
 SPECIAL PROGRAMMES
 00100
 KENYA

Account No 01141010160000
 Account Description CURRENT
 Currency KES
 Branch KIMATHI STREET BRANCH
 Branch Code 11045

Trans Date	Transaction Details	Reference No	Value Date	Debit	Credit	Book Balance
01/07/2023	Brought Forward Balance			0.00	0.00	12,984.91
22/02/2024	00000386558-4/1000457147.CBK NATIONAL HUMANITARIAN FUND/CBKEKENX//ROC/CLOSURE OF	BRS92445756	22/02/2024	12,409.00	0.00	575.91
22/02/2024	RTGS_OUT_KES	BRS92445756	22/02/2024	500.00	0.00	75.91
22/02/2024	EXCISE DUTY	BRS92445756	22/02/2024	75.00	0.00	0.91
23/02/2024	Dr Operative A/c	BPS92650820	23/02/2024	0.91	0.00	0.00
Total Value						
Book Balance as on 23/02/2024				12,984.91	0.00	0.00
Clear Balance as on 23/02/2024						0.00
						"End Of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 31-Mar-18
 Interest Rate up to 100,000.00 3.00%
 Interest Rate up to 499,999.00 3.00%
 Interest Rate up to 999,999.00 3.00%
 Interest Rate up to 4,999,999.00 3.00%
 Interest Rate up to 9,999,999.00 3.00%
 Interest Rate up to 999,999,999.999.00 3.00%

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.