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By Hon. A. Smale
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EXECUTIVE SUMMARY

OF THE

AUDITOR - GENERAL'S REPORT

ON THE

APPROPRIATION ACCOUNTS,

OTHER PUBLIC ACCOUNTS

AND THE

ACCOUNTS OF THE FUNDS OF

THE REPUBLIC OF KENYA

FOR THE YEAR 2012/2013

VOL-15



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FOR THE YEAR 2012/2013**

OFFICE OF THE AUDITOR GENERAL

Vision

To be a lead agency in promoting good governance and effective accountability in the management of public resources

Mission

To provide assurance to stakeholders on the use of public resources through quality and timely audit reports

Core Values

Independence | Integrity | Professionalism | Innovation

Motto

Promoting Accountability in the Public Sector

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EXECUTIVE SUMMARY OF THE REPORT OF THE AUDITOR-GENERAL ON THE APPROPRIATION ACCOUNTS, OTHER PUBLIC ACCOUNTS AND ACCOUNTS OF THE FUNDS OF THE REPUBLIC OF KENYA FOR THE YEAR 2012/2013

1. General

1.1. Legal Mandate of the Office of the Auditor-General

- Office of the Auditor-General is established as an Independent Office under Article 248(3) of the Constitution of the Republic of Kenya.
- The Auditor-General is appointed in accordance with Article 229 of the Constitution.
- The statutory duties and responsibilities of the Auditor-General are given in Article 229(4) (5) (6) and (7) of the Constitution and Public Audit Act (2003).

I have already issued my audit reports to the respective accounting officers for the financial statements for 2012/2013 of their respective Ministries, Agencies, Departments and Funds.

This report provides a Summary of my audit findings of the financial statements of the National Government of the Republic of Kenya for the financial year ended 30 June 2013.

The scope of the audit in National Government includes Ministries, Government Departments, Agencies and Funds.

1.2. The Audit

I carried out my audit in accordance with International Standards on Auditing. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining,

on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by accounting officers, as well as evaluating the overall financial statements' presentation. It also includes procedures to determine whether public money has been applied lawfully and in an effective way.

I also considered the public entities' internal control systems to determine my auditing procedures for the purpose of expressing an opinion on their financial statements.

To ensure that the execution of the National Budget was in conformity with the provisions of existing laws, regulations and prescribed procedures, the audit essentially covered authorization and approval of expenditure, budget procedures, management of bank accounts and a review of the internal control systems set up by the audited public entities.

The sections below highlight key findings noted during the audit of the financial statements for the year ended 30 June 2013.

2. Summary of Budgetary Performance for 2012/2013

2.1. Expenditure Accounts

2.1.1. In 2012/2013 the Approved Estimated Gross Expenditure was Kshs.1,485,438,350,899 while approved Appropriations-In-Aid (AIA) was Kshs.246,324,086,619 resulting in Net Approved Expenditure of Kshs.1,239,114,264,280 as shown below:-

	Gross Estimated Expenditure Kshs	AIA Kshs	Approved Net Expenditure Kshs	As a % age of Total Expenditure
Recurrent Vote	721,713,312,918	87,032,374,566	634,680,938,352	51.2
Development Vote	417,737,282,580	159,291,712,053	258,445,570,527	20.8
Consolidated Fund Services	345,987,755,401	0	345,987,755,401	28.0
Total	1,485,438,350,899	246,324,086,619	1,239,114,264,280	100

2.1.2. Summary of expenditure accounts for the year 2012/2013 shows total Actual Expenditure of Kshs.1,114,759,471,598 representing 90% of the net estimated expenditure of Kshs.1,239,114,264,280. In addition, the actual expenditure of Kshs.1,114,759,471,598 for 2012/2013 represents an increase of Kshs.194,735,221,995 or 21% when compared with actual expenditure of Kshs.920,024,249,603 for 2011/2012, as shown below:

Votes	Net Estimates of Expenditure 2012/2013 Kshs	Actual Expenditure 2012/2013 Kshs	Absorption as a %age of Estimated Expenditure 2011/2012	Proportion as a % of total actual 2012/2013	Actual Expenditure 2011/2012 Kshs	% Increase From 2011/2012
Recurrent	634,680,938,352	611,695,255,610	96%	55%	492,770,309,152	24%
Development	258,445,570,527	190,583,581,630	74%	17%	211,956,549,840	-10%
Consolidated Fund	345,987,755,401	312,480,634,358	90%	28%	215,297,390,611	45%
Totals	<u>1,239,114,264,280</u>	<u>1,114,759,471,598</u>	<u>90%</u>	<u>100%</u>	<u>920,024,249,603</u>	<u>21%</u>

2.1.3. The Actual Expenditure of Kshs.1,114,759,471,598 comprised expenditure amounting to Kshs.611,695,255,610 or 55 % of the total actual expenditure, Kshs.190,583,581,630 or 17 % of the total actual expenditure and Kshs.312,480,634,358 or 28% of the total actual expenditure under Recurrent Votes, Development Votes and Consolidated Fund Services respectively.

2.1.4. The actual expenditure of Kshs.1,114,759,471,598 represents an increase of 21% when compared to the actual expenditure of Kshs.920,024,249,603 incurred in 2011/2012. This increase is occasioned by an increase of Kshs.118,924,946,458 or 24% and Kshs.97,183,243,747 or 45% of Recurrent Vote and Consolidated Fund Services and a reduction in Development expenditure of Kshs.21,372,968,210 or 10%. It is unfortunate that Development expenditure not only decreased by 10% compared to last year but was also 17% of the total expenditure which falls below the target threshold of about 30% recommended for the Country's economic growth.

2.1.5. There was a net under-expenditure of Kshs.124,354,792,682 made up of under- expenditures of Kshs.22,985,682,742, Kshs.67,861,988,897 and Kshs.33,507,121,043 under Recurrent Votes, Development Votes and Consolidated Fund Services respectively as follows:-

	Approved Net Estimated Expenditure Kshs	Actual Expenditure Kshs	Under Expenditure Kshs
Recurrent Votes	634,680,938,352	611,695,255,610	22,985,682,742
Development Votes	258,445,570,527	190,583,581,630	67,861,988,897
Consolidated Fund Services	345,987,755,401	312,480,634,358	33,507,121,043
Total	<u>1,239,114,264,280</u>	<u>1,114,759,471,598</u>	<u>124,354,792,682</u>

2.1.6. The under-expenditure of Kshs.22,985,682,742 under Recurrent Votes was attributed mainly to inadequate exchequer issues while the under-expenditure of Kshs.67,861,988,897 under Development Votes was attributed to delayed disbursement of donor funds. The under-expenditure of Kshs.33,507,121,043 under Consolidated Fund Services is explained as due to over estimation of the budgeted amount during the year. Detailed reasons for the under/over-expenditure are provided in the respective Appropriation Accounts for 2012/2013.

2.1.7. The Actual Total Appropriations-In-Aid realized during the year under review however amounted to Kshs.161,103,373,462, against estimated receipts of Kshs.246,324,086,619 resulting in a deficiency of Kshs.85,220,713,157. The deficiency represented approximately 35% of the estimated collections and was mainly recorded under the Development Votes, where collections of Kshs.91,266,520,041 were realized against estimated receipts of Kshs.159,291,712,053. The reasons for the under- collection of AIA are provided under the respective Appropriation Accounts.

2.2. Revenue Accounts

2.2.1. During 2012/2013 total revenue recorded as received amounted to Kshs.813,222,666,2010 representing an increase of Kshs.51,539,892,790 or about 7% when compared to actual collections of Kshs. 761,682,773,420 realized in 2011/2012.

2.2.2. Total revenue recorded as received in 2012/2013 totalled Kshs.813,222,666,210 against estimated total receipts of Kshs.922,,817,412,883 resulting in an under-collection of revenue of Kshs.109,594,746,673 or 12%. The total revenue collected of Kshs.813,222,666,210 comprised of Kshs.784,497,879,683 and Kshs.28,724,786,527 relating to Recurrent and Development revenues respectively. However, actual Recurrent Revenue collected during the year reflected a shortfall of Kshs.86,020,705,208 or 10% while there was a shortfall of Development Revenue collected of Kshs.23,574,041,465 or 45% as follows:-

Details	Estimated Receipts Kshs	Actual Receipts Kshs	Excess/ (Shortfall) Kshs	Shortfall Percent %	Actual Receipts 2011/12 Kshs
Recurrent Revenue	870,518,584,891	784,497,879,683	(86,020,705,208)	10%	735,052,725,367
Development Revenue	<u>52,298,827,992</u>	<u>28,724,786,527</u>	<u>(23,574,041.4</u>	<u>45%</u>	<u>26,630,048,053</u>
Total	<u>922,817,412,883</u>	<u>813,222,666,210</u>	<u>(109,594,746,673)</u>	<u>12</u>	<u>761,682,773,420</u>

2.2.3. The reasons provided for the under-collection of Development Revenue include non-release of funds by development partners and low absorption of funds by projects and programmes.

2.3. The Exchequer Account as at 30 June 2013

2.3.1. The Statement of Receipts into and Issues from the Exchequer Account for the year ended 30 June 2013 reflects an overall net surplus of Kshs.496,366,817 compared to a net surplus of Kshs.1,159,431,088 posted in the previous year. The total issues from the Consolidated Fund for both Recurrent and Development Services during the year 2012/2013 amounted to Kshs.1,144,876,202,395 against total receipts of Kshs.1,144,213,138,124 resulting in a deficit of Kshs.663,064,271 as at 30 June 2013. However, when added to the Exchequer balance of Kshs.1,159,431,088 brought forward from 2011/2012, the result is an overall net surplus of Kshs.496,366,817 as at 30 June 2013 compared to previous year's closing balance of Kshs.1,159,431,088 as follows:

	2012/2013 Kshs	2011/2012 Kshs
Total Receipts	1,144,213,138,124	913,277,820,749
Total Issues	<u>1,144,876,202,395</u>	<u>912,182,711,625</u>
Surplus/(Deficit) for the year	(663,064,271)	1,095,109,124
Exchequer balance brought forward	<u>1,159,431,088</u>	<u>64,321,964</u>
Exchequer Account balance as at 30 June	<u>496,366,817</u>	<u>1,159,431,088</u>

2.3.2. Receipts into the Exchequer Account during the year of Kshs.1,144,213,138,124 comprised of Ordinary Revenue and Other receipts in form of Treasury Bills and Bonds as follows:-

Source of Revenue	Kshs
(i) Ordinary Revenue receipts (Recurrent and Development Revenue)	812,383,138,124
(ii) Treasury Bills and Bonds	<u>331,830,000,000</u>
Total receipts into Exchequer Account	<u>1,144,213,138,124</u>

2.3.3. Issues from the Exchequer Account during the year of Kshs.1,144,876,202,395 comprised of Recurrent, Development, Consolidated Fund Services and County Governments issues as follows:-

Exchequer Issues	Kshs
(i) Recurrent Expenditure Issues	609,424,986,000
(ii) Development Expenditure Issues	212,388,425,845
(iii) Consolidated Fund Services Expenditure Issues	313,279,221,860
(iv) County Governments Expenditure Issues	<u>9,783,568,690</u>
Total Issues	<u>1,144,876,202,395</u>

2.3.4. The County Governments did not prepare Appropriation Accounts for the year ended 30 June 2013 and therefore issues from the exchequer to the County Governments of Kshs.9,783,568,690, though deducted from the

Exchequer amount balance in 2012/2013 will be accounted for in the individual County Government financial statements that will be audited and reported on in the financial year 2013/2014.

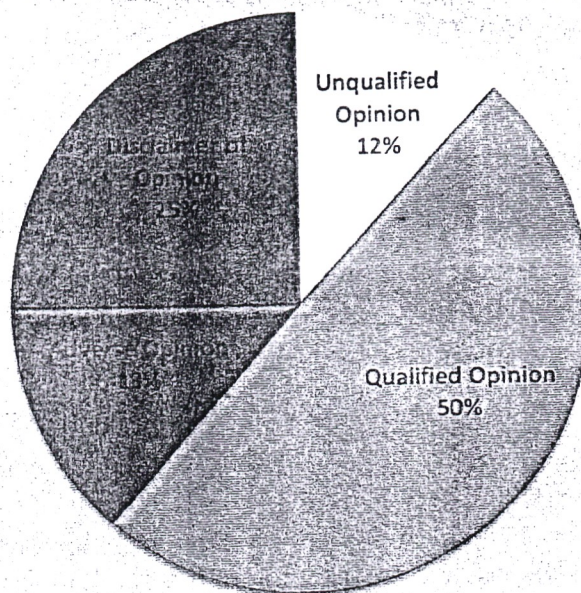
3. Summary of the Audit Results

3.1. Overall Audit Results

3.1.1. The audit of the financial statements for the year ended 30 June 2013, indicates that out of the audited three hundred and forty three (343) statements only forty (41) statements or 12 % had a clean (unqualified) audit opinion while one hundred and seventy two (172) or 50%, forty five (45) or 13% and eighty five (85) or 25 % statements had qualified, adverse and disclaimer of opinion reports respectively as detailed below:

Audit Opinions	Financial Year			
	2012/2013		2011/2012	
	No. of Statements	Percent %	No. of Statements	Percent %
Unqualified	41	12%	15	6%
Qualified	172	50%	130	51%
Adverse	45	13%	24	10%
Disclaimer	85	25%	83	33%
Total	343	100%	252	100%

Analysis of Audit Opinions on the 2012/2013 Financial Statements



3.1.2. I have expressed the above types of audit opinions based on the following circumstances:-

a) **Unqualified Opinion**

An unqualified opinion is expressed when I have concluded that the financial statements give a true and fair view or are presented fairly, in all material respects, in accordance with the Government Financial Regulations and Procedures and Public Finance Management Act, 2012 and public funds have been applied lawfully and in an effective manner.

b) **Qualified Opinion**

I have given qualified opinion when the misstatement or limitation on my audit is not as material and pervasive as to require an adverse opinion or a disclaimer of opinion. I have thus expressed an 'except for' opinion based on the effects of the matter(s) to which the qualification relates.

c) Adverse Opinion

I have expressed adverse opinion when audit matters on the financial statements are so material and pervasive that I have concluded the financial statements are misleading or incomplete.

d) Disclaimer of Opinion

I have expressed a disclaimer of opinion where the possible effects of limitations on my audit were so material and pervasive that I was unable to obtain sufficient appropriate audit evidence and accordingly unable to express any meaningful audit opinion on the financial statements.

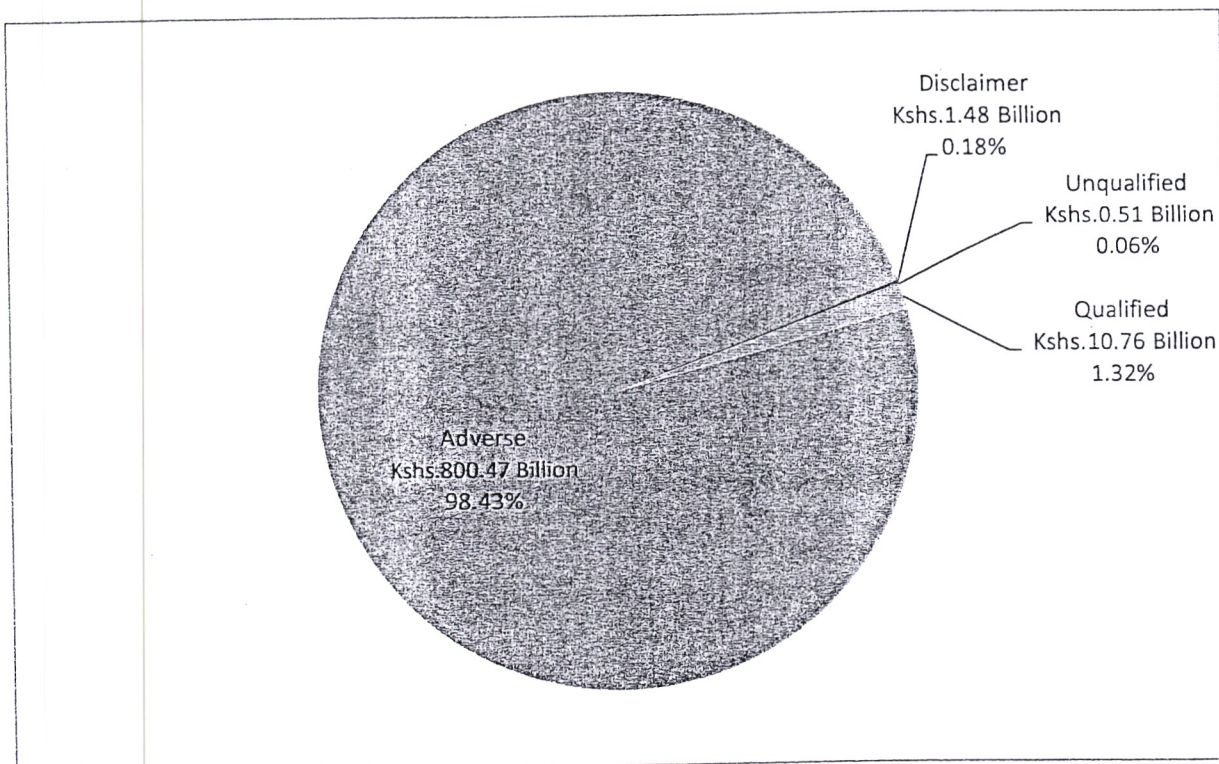
3.1.3. The Overall Audit results trend shows that statements with unqualified opinions improved from fifteen (15) statements or 6% in 2011/2012 to forty one (41) Statements or 12% in 2012/2013. Additionally, out of the three hundred and forty three (343) statements audited, I was unable to arrive at any meaningful opinion on eighty- five (85) or 25% of the statements, hence disclaimer of my opinion. Further, in forty-five (45) or 13% of the statements, I expressed an adverse opinion since the statements were materially misstated and I could not establish whether expenditure was incurred lawfully and in an effective manner. Consequently, I was not able to establish whether expenditure reflected in the one hundred and thirty (130) statements with adverse and disclaimed opinions were incurred lawfully and in an effective way as required by Article 229(6) of the Constitution as I will demonstrate here below:

3.2 Audit of Revenue Statements

3.2.1. The revenue statements for 2012/2013 indicate total revenue collection of Kshs.813,222,666,210 against estimated total receipts of Kshs.922,817,412,883 resulting in an under-collection of revenue of Kshs.109,594,746,673 or 12%. However, I expressed qualified, adverse and disclaimer of opinions on most of the Revenue Statements as follows:

Audit Opinions on Revenue Statements			
Audit Opinion	No. of Revenue Statements	Amount (Kshs)	Percentage
Unqualified	1	508,358,434	0.06%
Qualified	9	10,758,399,226	1.32%
Adverse	12	800,474,874,157	98.48%
Disclaimer	1	1,481,034,393	0.18%
Total	23	813,222,666,210	100%

Audit Opinion on Revenue Statements



3.2.2. The statistics show that out of total revenue recorded during the 2012/2013 financial year of Kshs. 813,222,666,210, only Kshs. 11,266,757,66 or 1.38 % was fairly recorded while revenue amounting to Kshs. 801,955,908,550 or 98.62 had no proper records and could not therefore be confirmed as accurately reported hence my adverse opinion and disclaimer of opinion.

3.2.3. Summary of audit opinions on Revenue Statements

(i) *Unqualified*

Head	Revenue Statement	Amount (Kshs)
1420000	Sales of Goods and Services	508,538,434

(ii) *Qualified*

Head	Revenue Statement	Amount (Kshs)
1130000	Taxes on Property	167,088,752
1140000	Taxes on Goods and Services	63,971,323
1420000	Sales of Goods and Services	<u>10,527,339,151</u>
	Subtotal	<u>10,758,399,226</u>

(iii) *Adverse*

Head	Revenue Statement	Amount (Kshs)
1110000	Taxes on Income, Profits & Capital Gains	373,086,041,415
1140000	Taxes on Goods and Services	270,910,212,783
1150000	Taxes on International Trade and other Transactions	81,915,392,438
1160000	Other Taxes not elsewhere classified	8,515,439,167
1210000	Social Security Contributions	50,467,866
1410000	Property Income	20,977,504,711
1450000	Other Receipts not classified elsewhere	11,896,381,061
1420000	Sales of Goods and Services	2,431,428,389
4510000	Repayments from Domestic Lending & On-lending	1,967,219,800
DR-1	Development Revenue	<u>28,724,786,527</u>
	Subtotal	<u>800,474,874,157</u>

(iv) Disclaimer

Head	Revenue Statement	Amount (Kshs)
1430000	Fines, Penalties and Forfeitures	1,481,034,393

3.2.4. The main reasons for the qualified and adverse opinions on the revenues statements include the following:

- (i) Material differences between the Ministry of Finance Revenue statements' balances and Kenya Revenue Authority (KRA) records. Examples of these material differences include:-

Ministry of Finance Revenue Statement	Amount per Revenue Statement (Kshs)	Amount per KRA Record (Kshs)	Difference (Kshs)
Revenue Head 1420000	2,431,428,389	2,384,000,000	47,428,389
Revenue Head 1150000	81,915,392,438	82,167,000,000	(251,607,562)
Revenue Head 1140000	270,910,212,783	271,250,000,000	(339,787,217)
Revenue Head 1410000	1,072,504,036	1,076,000,000	(3,495,964)
Revenue Head 1160000	8,515,439,167	8,594,000,000	(78,560,833)
Revenue Head 1110000	373,086,041,415	374,164,150,000	(1,078,108,585)

- (ii) Most of the revenue statements carried forward balances that differed from the figures shown against the respective revenue statements in the Statement of Assets and Liabilities as at 30 June 2013. Similarly balances reflected as remitted to the exchequer differed with those balances recorded at the ministry's exchequer section.
- (iii) The Summary of Revenue Statements reflects an amount of Kshs.813,222,666,210 as having been collected during the year 2012/2013. The brought forward balance from 2011/2012 amounted to Kshs.1,810,509,628 bringing the total revenue available in 2012/2013 to Kshs.815,033,175,838. The Summary of Revenue Statements further reflects an amount of Kshs.812,736,680,820 as having been paid to the Exchequer during the year leaving a substantial balance of Kshs.2,296,495,018 not remitted to the Exchequer as at 30 June 2013 as follows:-

Revenue balance B/fwd Kshs	Revenue Collection 2012/2013 Kshs	Total Revenue Available Kshs	Amount Paid to Exchequer Kshs	Balance C/fwd Kshs
1,810,415,524	784,497,879,683	786,308,295,207	784,011,894,293	2,296,400,914
<u>94,104</u>	<u>28,724,786,527</u>	<u>28,724,880,631</u>	<u>28,724,786,527</u>	<u>94,104</u>
<u>1,810,509,628</u>	<u>813,222,666,210</u>	<u>815,033,175,838</u>	<u>812,736,680,820</u>	<u>2,296,495,018</u>

The total actual revenue reflected as having been paid to the Exchequer Account of Kshs.812,736,680,820 during the year however differs from the total revenue reflected as having been received in the Exchequer Account of Kshs.812,383,138,124 by Kshs.353,542,696. As reported in the respective revenue statement's audit reports, the discrepancies are mainly due to unexplained and unreconciled differences between revenue statements balances and the exchequer records maintained at the National Treasury.

In the above differences it is apparent that there are persistent counting for revenue which have therefore, resulted in most of the revenue for 2012/2013 having qualified audit opinions.

of Appropriation Accounts

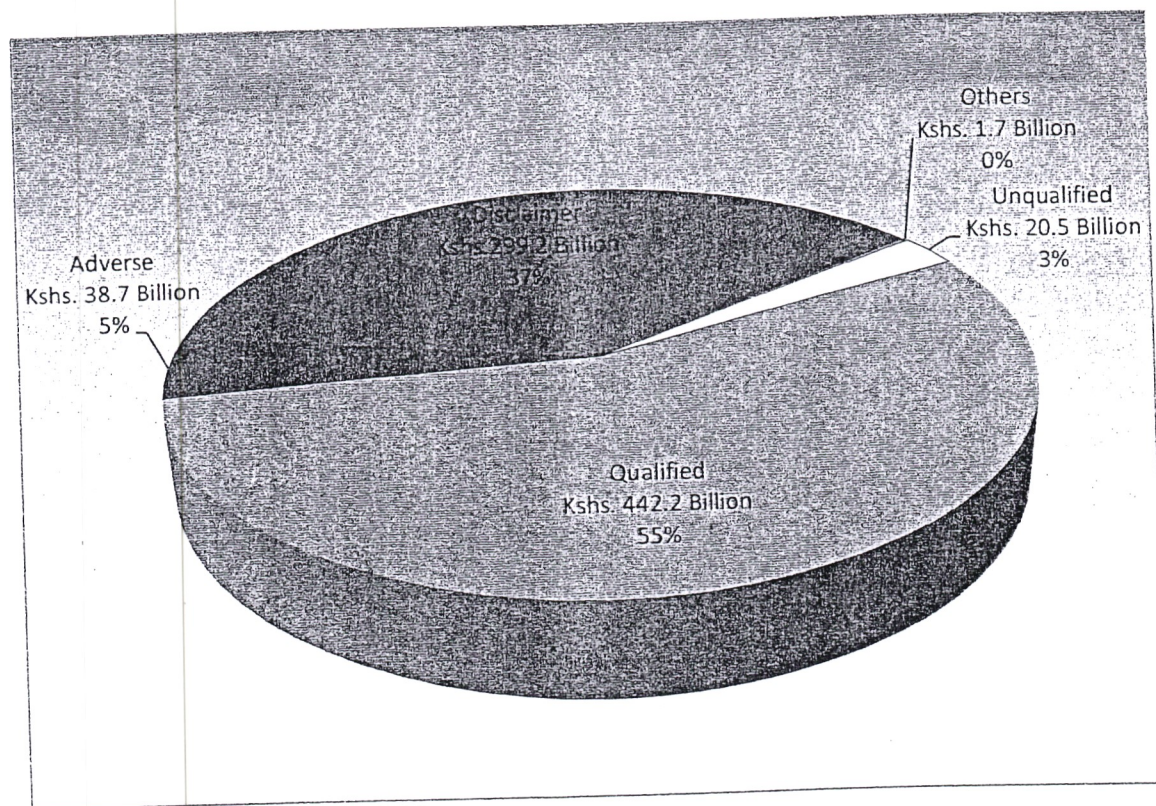
Expenditure

Combined Recurrent and Development Expenditure for the Financial year 2012/2013 was Kshs.802,279,107,240. This expenditure was recorded in the Development Financial Statements which I expressed unqualified, with a qualified opinion as follow:-

(i) **Table of Audit Opinions on overall Recurrent and Development Expenditure**

Opinion	Recurrent 2012/2013		Development 2012/2013		Recurrent and Development Expenditure 2012/2013 (Kshs)
	No. of Statements	Amount (Kshs)	No. of Statements	Amount (Kshs)	
Unqualified	14	20,129,541,636	3	369,007,489	20,498,549,125
Qualified	34	328,969,639,728	33	113,210,948,742	442,180,588,470
Adverse	6	35,299,656,876	2	3,403,145,336	38,702,802,212
Disclaimer	10	225,598,752,226	9	73,600,750,063	299,199,502,289
Others	1	1,697,665,144	0	0	1,697,665,144
Total	65	611,695,255,610	47	190,583,851,630	802,279,107,240

(ii) **Pie Chart of Audit Opinions on overall Recurrent and Development Expenditure Combined**



(iii) The table and pie chart show that out of the total expenditure of Kshs.802,279,107,240 incurred in 2012/2013 under Recurrent and Development Votes, I was unable to confirm whether expenditure totalling Kshs.337,902,304,501 or 42% was incurred lawfully and in an effective way as required by article 229(6) of the constitution of Kenya as summarized below and detailed in Appendix A.

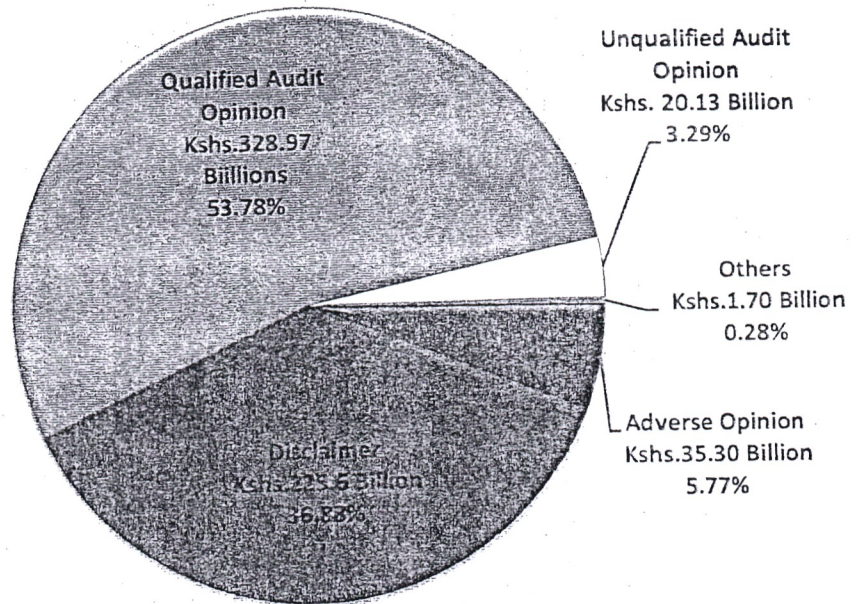
Type of Opinion	No of Financial Statements	Amount (Kshs)
Adverse Opinions	8	38,702,802,212
Disclaimer of Opinions	19	299,199,502,289
Total	27	337,902,304,501

3.3.2. Recurrent Expenditure

3.3.2.1. The Government Ministries, Departments and Commissions incurred Recurrent Expenditure totalling Kshs.611,695,255,610 as shown in the table and pie chart below: -

<u>Audit Opinion</u>	<u>No. of Financial Statements</u>	<u>Actual Net Recurrent Expenditure (Kshs)</u>	<u>%age of Total</u>
Unqualified	14	20,129,541,636	3.29%
Qualified	34	328,969,639,728	53.78%
Adverse	6	35,299,656,876	5.77%
Disclaimer	10	225,598,752,226	36.88%
Others	<u>1</u>	<u>1,697,665,144</u>	<u>0.28%</u>
Total	<u>65</u>	<u>611,695,255,610</u>	<u>100%</u>

Actual Recurrent Net Expenditure

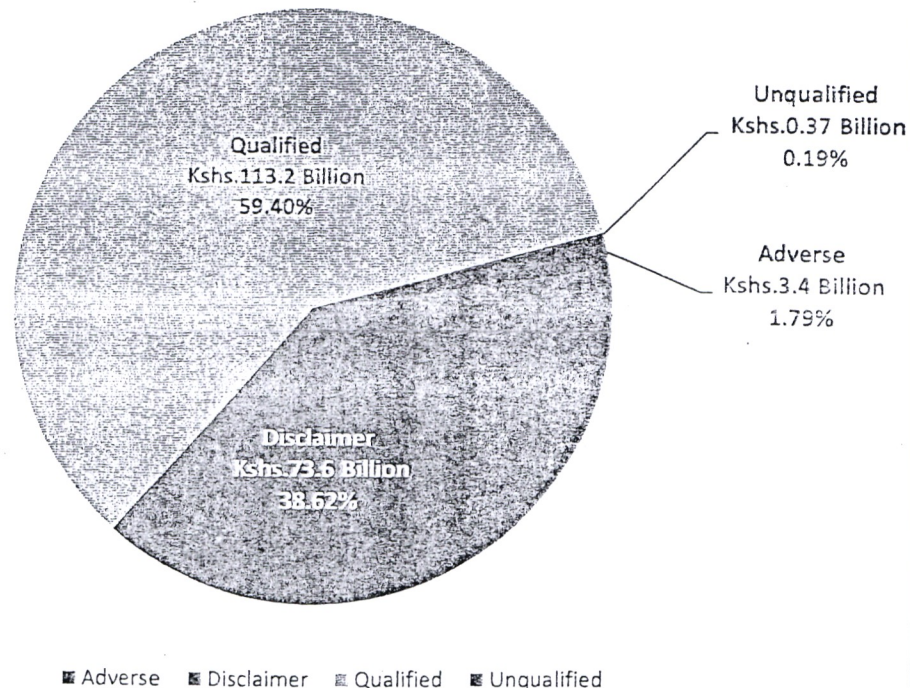


3.3.3. Development Expenditure

3.3.3.1. Similarly, the Government Ministries, Departments and Commissions incurred Development Expenditure totalling Kshs.190,583,851,630 as shown in the table and pie chart below: -

Audit Opinion	No of Financial Statements	Actual Net Development Expenditure (Kshs)	%age of Total
Unqualified	3	369,007,489	0.19%
Qualified	33	113,210,948,742	59.4%
Adverse	2	3,403,145,336	1.79%
Disclaimer	9	73,600,750,063	38.62%
Total	47	190,583,851,630	100%

Actual Net Development Expenditure



3.3.4. Main Reasons for Audit Qualifications

The main issues forming the basis of qualifications of the audit opinion on the financial statements on Recurrent and Development Expenditures are listed below under each type of qualification:-

(i) *Statements with Qualified Opinion*

- Unsupported expenditures
- Non surrender of imprests
- Unauthorized expenditures
- Uncleared balances reflected in the Statement of Assets and Liabilities
- Long outstanding reconciling items in bank reconciliation statements
- Excess expenditure
- Misallocation of expenditure items
- Lack of adequate disclosures

(ii) Statements with Adverse Opinion

- Discrepancies between the Appropriation Accounts and the respective Ledgers and the trial balance
- Differences between 2011/2012 closing audited balances and opening balances for 2012/2013
- Unsupported balances in the financial statements
- Failure to prepare financial statements in accordance to Treasury instructions

(iii) Statements with Disclaimer of Opinion

- Failure to produce trial balance as at 30 June 2013
- Exclusion of expenditures from the Appropriation Accounts
- Unexplained balances in the financial statements
- Unreconciled / unsupported balances
- Book keeping errors among other issues as illustrated below.

Whereas the reasons cited above generally influenced my opinion on the financial statements, I would like to detail out the following issues that were prevalent in the accounts:-

- Unsupported Expenditure
- Excess Expenditure
- Pending Bills
- Management of Imprests
- Maintenance of Bank and Cash Accounts
- Statement of Assets and Liabilities
- Maintenance of Accounting Records

3.4. Unsupported Expenditure

3.4.1. During 2012/2013, a number of Ministries and Departments failed to avail documents in support of various expenditure totalling Kshs.33,922,820,718 appearing in the respective Appropriation Accounts, as summarized below:-

Vote	Ministry/Department/Commission	Amount (Kshs)
101	Provincial Administration and Internal Security	3,155,488,759
102	State House	150,328,330
104	Foreign Affairs	4,521,596
105	Home Affairs	11,482,925
106	Planning, National Development and Vision 2030	286,009,251
108	Defence	350,000,000

110	Agriculture	27,234,093
111	Medical Services	468,000
113	Roads	115,168,355
115	Labour	1,157,700
116	Trade	660,114,390
118	Gender, Children and social Development	4,316,039,546
119	Livestock Development	5,708,754
120	Water and Irrigation	180,590,130
122	Co-operative Development and Marketing	160,047,935
123	Cabinet Office	341,790,097
124	East Africa Community	133,962,872
126	The Judiciary	982,523,922
130	Energy	797,649,901
131	Education	6,795,174,819
132	Information and Communication	12,215,050
135	Special Programmes	2,591,269,803
140	Immigration and Registration of Persons	380,000
141	National Heritage and Culture	140,278,427
142	Youth Affairs and Sports	1,794,268,220
143	Higher Education, Science and Technology	4,009,306,708
145	National Security Intelligence Service	403,711,357
148	Office of the Prime Minister	53,705,306
155	Forestry and Wildlife	13,196,900
156	Fisheries Development	31,590,580
158	Development of Northern Kenya and Other Arid Lands	37,575,443
159	Public Works	40,043,516
160	Industrialization	302,968,608
203	Independent Electoral and Boundaries Commission	5,983,736,267
210	National Police Service Commission	29,978,340
213	Commission on Administrative Justice	3,134,820
	Total	<u>33,922,820,718</u>

In absence of the records and documentation, the propriety of the expenditure of Kshs.33,922,820,718 could not be ascertained and therefore these public funds may not have been utilized lawfully and in an effective manner.

3.5. Excess Expenditure

3.5.1. Excess Expenditure incurred during 2012/2013 without Parliamentary approval totalled Kshs.38,495,253 compared to Kshs.7,048,222,153 recorded in the previous year. The Excess Expenditure of Kshs.38,495,253 was incurred under four (4) Votes as follows:-

Recurrent Expenditure

Vote	Department/Agency/Commission	Excess Vote (Kshs)
127	Witness Protection Agency	5,374,255
165	Commission of Implementation of Constitution	4,219,055

Development Expenditure

126	Judicial Department	15,310,912
207	Public Service Commission	<u>13,591,031</u>
	Total	<u>38,495,253</u>

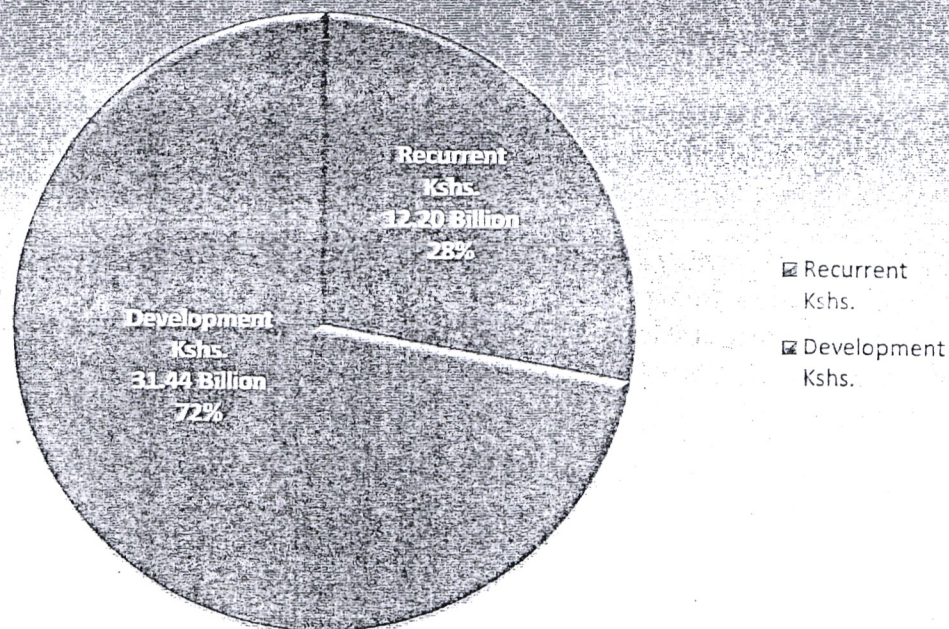
3.5.2. The Excess Expenditure of Kshs.38,495,253 has not taken into account pending bills amounting to Kshs.43,634,365,991 which, though relating to 2012/2013 were not settled during the year, but were instead carried forward to 2013/2014, as discussed in the ensuing paragraph.

3.6. Pending Bills

3.6.1. During the year ended 30 June 2013, a number of Ministries and Departments did not settle bills amounting to Kshs.43,634,365,991 comprising Kshs.12,198,920,189 and Kshs.31,435,445,802 under Recurrent and Development Votes respectively, but were instead carried forward to 2013/2014 as analyzed below:-

<u>Vote</u>	<u>Amount (Kshs)</u>
Recurrent	12,198,920,189
Development	<u>31,435,445,802</u>
Total	<u>43,634,365,991</u>

Comparison of Recurrent and Development Pending Bills



Most of the pending bills occurred under the Development expenditure as shown below:

Vote	Ministry/Department /Commission	Recurrent Kshs	Development Kshs	Total Kshs
101	Provincial Administration and Internal Security	1,611,532,289	115,224,925	1,726,757,214
103	Public Service	22,989,698		22,989,698
104	Foreign Affairs	31,809,438		31,809,438
105	Home Affairs	270,628,985	214,204,380	484,833,364
106	Planning, National Development and Vision 2030	5,228,457	14,338,733	19,567,190
107	Finance	14,507,419		14,507,419
108	Defence	4,463,081,171		4,463,081,171
109	Regional Development Authorities	19,977,932	1,058,981,720	1,078,959,653

110	Agriculture	5,537,084	206,957,880	212,494,963
111	Medical Services	27,374,751	1,921,132,464	1,948,507,215
112	Local Government		250,927,235	250,927,235
113	Roads	388,960,000	20,935,670,000	21,324,630,000
114	Transport	21,707,104	1,006,108,000	1,027,815,104
115	Labour	31,462,418		31,462,418
116	Trade		96,700,297	96,700,297
118	Gender, Children and social Development	25,688,223		25,688,223
119	Livestock Development	27,742,073	385,880,106	413,622,179
120	Water and Irrigation	4,717,140	18,379,700	23,096,840
121	Environment and Mineral Resources	37,100,623	385,521,586	422,622,209
122	Co-operative Development and Marketing	1,414,805		1,414,805
131	Education	5,645,843	111,507,275	117,153,118
132	Information and Communication		51,565,869	51,565,869
135	Special Programmes	169,829,824	247,560,624	417,390,448
136	Lands	158,223,343	356,116,101	514,339,443
140	Immigration and Registration of Persons	165,925,505	265,025,389	430,950,894
141	National Heritage and Culture	27,216,827	30,404,490	57,621,317
142	Youth Affairs and Sports	25,139,598	218,695,989	243,835,586
143	Higher Education, Science and Technology	313,396	1,459,494,576	1,459,807,972
144	Housing	301,814,107	306,137,344	607,951,451
145	National Security Intelligence Service	166,130,948		166,130,948
146	Tourism	4,369,911		4,369,911
148	Office of the Prime Minister	8,737,074	39,595,399	48,332,473
149	Public Health and Sanitation	3,263,474		3,263,474
155	Forestry and Wildlife	5,830,680		5,830,680
157	Nairobi Metropolitan Development	9,077,306		9,077,306
158	Development of Northern Kenya and Other Arid Lands		77,885,781	77,885,781
159	Public Works	90,919,045	1,661,429,939	1,752,348,984

203	Independent Electoral and Boundaries Commission	4,045,023,700		4,045,023,700
	Total	12,198,920,189	31,435,445,802	43,634,365,991

3.6.2. Had the bills totalling Kshs.43,634,365,991 been settled during the period and the expenditure charged to the accounts for 2012/2013, sixteen (16) additional Ministries and Departments would have recorded Excess Expenditure against Recurrent and/or Development Votes, as follows:-

(i) **Excess Expenditure Had the Bills Been Paid - Recurrent Vote**

Vote	Ministry/Department	Net Surplus Kshs	Pending Bills Kshs	Excess Expenditure Kshs
103	Public Service	3,529,281	22,989,698	19,460,417
105	Home Affairs	30,806,746	307,032,850	276,226,104
113	Roads	305,163,941	388,960,000	83,796,059
114	Transport	96,283	21,707,104	21,610,821
121	Environment and Mineral Resources	5,134,286	37,100,623	31,966,337
133	Independent Electoral Boundaries Commission	2,207,799,743	4,045,023,700	1,837,223,957
135	Special Programmes	109,043,893	169,829,824	60,785,931
144	Housing	166,993,802	301,814,107	134,820,305
145	National Security Intelligence Service	15,253,642	166,130,948	150,877,306
146	Tourism	3,184,798	4,369,911	1,185,113
148	Office of Prime Minister	61,272	8,737,074	8,675,802

(ii) **Excess Expenditure Had the Bills Been Paid - Development Vote**

Vote	Ministry/ Department	Net Surplus Kshs	Pending Bills Kshs	Excess Expenditure Kshs
105	Home Affairs	64,535,552	214,204,380	149,668,828
109	Regional Development Authorities	142,668,213	1,058,981,720	91,313,507
113	Roads	6,734,136,886	20,935,670,000	14,201,533,114
141	National Heritage	21,131,645	30,404,490	9,272,845

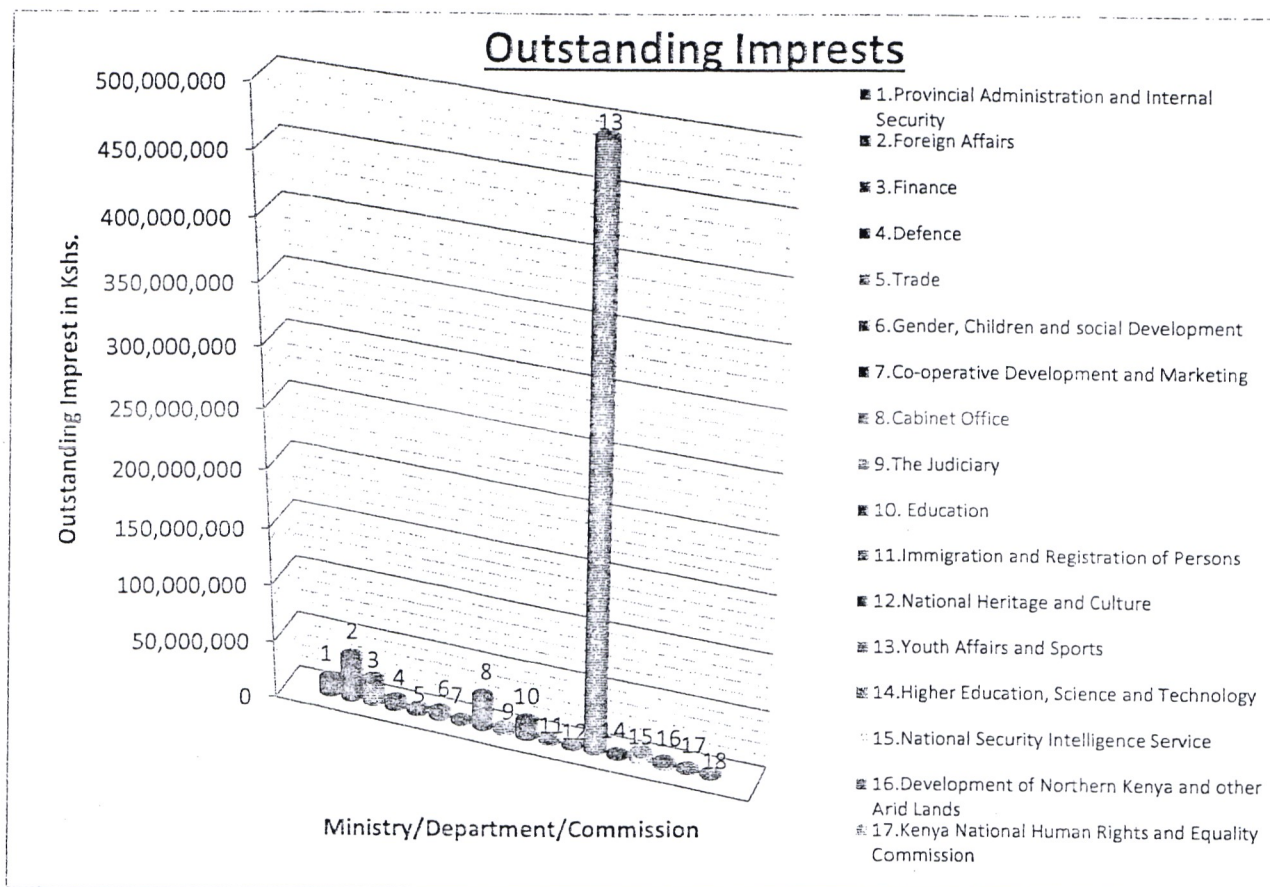
159	and Culture Public Works	455,295,367	1,661,429,939	1,206,134,572
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3.7. Management of Imprests

3.7.1 The audit of Temporary imprest revealed balances which ought to have been recovered or accounted for on or before 30 June 2013 but were still outstanding as at that date amounting to Kshs.633,178,658 as tabulated below:-

Unsurrendered Temporary Imprests		Amount in Kshs
Vote	Ministry/Department/Commission	
101	Provincial Administration and Internal Security	12,686,935
104	Foreign Affairs	37,433,569
107	Finance	20,300,499
108	Defence	5,959,850
116	Trade	2,200,591
118	Gender, Children and social Development	4,885,469
122	Co-operative Development and Marketing	691,425
123	Cabinet Office	27,162,881
126	The Judiciary	2,738,708
131	Education	13,783,030
140	Immigration and Registration of Persons	1,523,600
141	National Heritage and Culture	163,140
142	Youth Affairs and Sports	491,578,347
143	Higher Education, Science and Technology	752,959
145	National Security Intelligence Service	6,975,337
158	Development of Northern Kenya and other Arid Lands	2,677,141
201	Kenya National Human Rights and Equality Commission	1,047,993
204	Parliamentary Service Commission	617,185
Total		<u>633,178,658</u>

3.7.2. Ministry of Youth Affairs and Sports had the highest amount of outstanding imprests occasioned by un-reconciling documents. The Bar chart of the outstanding imprests is as follows:-



3.7.3. The audit of imprests, as reported in previous years' reports revealed weaknesses in the management and accounting for imprests as summarized below:-

- Imprest balances reflected in the statements of assets and liabilities could not agree with the respective imprest registers or the ledgers and there were no reconciliations made.
- Lack of supporting documentation and evidence of material imprest balances relating to previous years but purported to have been cleared during the year 2012/2013.
- Long outstanding imprests not cleared, some of which is held by deceased officers, those who have left service or retirees.
- Lack of analysis making it impossible to determine the holders of these balances

3.8. Maintenance of Bank and Cash Accounts

3.8.1. Maintenance of Cashbooks across the ministries during 2012/2013 was noted to be weak. As reported in the previous years, the Bank Reconciliation Statements for Recurrent, Development, Deposits and Fund Cashbooks as at 30 June 2013 for several ministries and departments continued to reflect material receipts and payments in the Cashbooks not reflected in the Bank Statements and also receipts and payments in the Bank Statements not reflected in the Cashbooks. Several entries in the Bank Statements were not analyzed while others have been outstanding for a very long period of time. Most of the ministries' Cashbooks' balances as at 30 June 2013 have not been reconciled with Paymaster General Account (PMG) in the ledger.

3.8.2. As a result the accuracy and validity as at 30 June 2013 of most of the PMG balances, which is equivalent to Bank and Cash account balances, could not be ascertained. Detailed observations on the statements are covered under the respective Ministries/Departments/Commissions' reports.

3.9. Statements of Assets and Liabilities

3.9.1. The Statements of Assets and Liabilities as at 30 June 2013 for a number of Ministries and Departments continued to reflect significant balances under various Accounts, which had not been analyzed and/or cleared from the books of account as at 30 June 2013. As in the previous year, such Accounts included General Account of Vote, Paymaster General, Exchequer, Advances, Suspense, Agency and Clearance, amongst others.

As in the previous year, I have not been able to establish what many of these balances represent or whether such balances are represented by actual cash. It is not clear why these balances have not been analyzed and/or cleared.

3.10. Maintenance of Accounting Records

3.10.1. As in the previous years and as also indicated above, there is weak and inadequate maintenance of accounting records observed across a number of ministries and departments during the year. A number of financial statements differed materially with the Ledgers and Trial Balances from where

ideally they ought to have been derived.

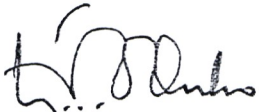
3.10.2. In addition, the ministries and departments continued to prepare their respective financial statements on Cash Basis of accounting as instructed by National Treasury. This implies that capital assets are expensed as a result of which Statements of Assets and Liabilities as at the end of each financial year do not show a complete and true and fair view of the ministry's or department's assets and liabilities. As at 30 June 2013 we do not, as such, know what each ministry/department owns and consequently the net worth of the Government of Kenya as a whole cannot be determined. The situation will definitely be more complicated and intricate as County Governments submit for audit their respective financial statements as this problem appears to be devolved to all the 47 Counties.

It is my recommendation that the Government adopts either Accrual or Modified Accrual Basis of International Public Sector Accounting Standards (IPSAS).

4.0 Conclusion

Detailed report for the Public Accounts for the year ended 30 June 2013 is contained in the combined report. Specific reports together with my opinions for each financial statement are contained in each respective ministry's audited financial statements for the year ended 30 June 2013 already issued to each Accounting Officer. I appeal to each Accounting Officer to address all the issues pertaining to their respective ministry/department as detailed in my combined report for 2012/2013.

My report has also been posted on the Office of the Auditor General's Website:
www.kenao.go.ke



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 June 2014

5.0 Audit Opinions on the Financial Statements

5.1. Unqualified Certificate

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KENYA FOR THE YEAR ENDED 30 JUNE 2013

I have audited the financial statements of the Government of Kenya for the year ended 30 June 2013 which are listed in Appendices B, C, D and E in accordance with Section 229(4) of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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 for the financial statements listed in Appendix B, C and D.

Management's Responsibility for the Financial Statements

The Permanent Secretary, Treasury and the respective Accounting Officers are responsible for the preparation and fair presentation of financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4, 5, 6 and 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in

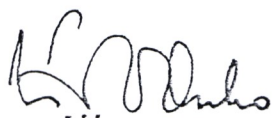
order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements listed in Appendix B, presents fairly, in all material respects, the financial position of the Government of Kenya and its funds as at 30 June 2013, and of its operations for the year then ended in accordance with the Government Financial Regulations and Procedures and Public Finance Management Act, 2012.

Further, I was not able to fully comply with the constitutional provision of Article 229 (6) requiring that I confirm whether or not the public money has been applied lawfully and in an effective way. The office is in the process of restructuring and seeking financing to be able to undertake continuous audit throughout the financial year that would enable me to fully comply with Article 229(6) of the constitution.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 June 2014

5.2. Qualified Certificate

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KENYA FOR THE YEAR ENDED 30 JUNE 2013

I have audited the financial statements of the Government of Kenya for the year ended 30 June 2013 which are listed in Appendices B, C, D and E in accordance with Section 229(4) of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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 for the financial statements listed in Appendix B, C and D.

Management's Responsibility for the Financial Statements

The Permanent Secretary, Treasury and the respective Accounting Officers are responsible for the preparation and fair presentation of financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4, 5, 6 and 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in

order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.


Basis for Qualified Opinion

Details of the basis for qualified opinion are as per the accompanying detailed audit Report. These include various unexplained discrepancies and omission of expenditure from the Accounts.

Qualified Opinion

In my opinion, except for the effect of the matters described in the basis for qualified opinion paragraphs, the financial statements listed in Appendix C, fairly present the financial position of the Government of Kenya and its funds as at 30 June 2013, and of its operations for the year then ended in accordance with the Government Financial Regulations and Procedures and Public Finance Management Act, 2012.

Further, I was not able to fully comply with the constitutional provision of Article 229 (6) requiring that I confirm whether or not the public money has been applied lawfully and in an effective way. The office is in the process of restructuring and seeking financing to be able to undertake continuous audit throughout the financial year that would enable me to fully comply with Article 229(6) of the constitution.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 June 2014

5.3. Adverse Certificate

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KENYA FOR THE YEAR ENDED 30 JUNE 2013

I have audited the financial statements of the Government of Kenya for the year ended 30 June 2013 which are listed in Appendices B, C, D and E in accordance with Section 229(4) of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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 for the financial statements listed in Appendix B, C and D.

Management's Responsibility for the Financial Statements

The Permanent Secretary, Treasury and the respective Accounting Officers are responsible for the preparation and fair presentation of financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4, 5, 6 and 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant

to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

Details of the basis for adverse opinion are as per the accompanying detailed audit Report. These include various material misstatements, unexplained discrepancies and omission of expenditure from the Accounts.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraphs, the financial statements listed in Appendix D, do not present fairly, in all material respects, the financial position of the Government of Kenya and its funds as at 30 June 2013, and of its operations for the year then ended in accordance with the Government Financial Regulations and Procedures and Public Finance Management Act, 2012.

Further, I was not able to fully comply with the constitutional provision of Article 229 (6) requiring that I confirm whether or not the public money has been applied lawfully and in an effective way. The office is in the process of restructuring and seeking financing to be able to undertake continuous audit throughout the financial year that would enable me to fully comply with Article 229(6) of the constitution.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 June 2014

5.4. Disclaimer Certificate

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KENYA FOR THE YEAR ENDED 30 JUNE 2013

I have audited the financial statements of the Government of Kenya for the year ended 30 June 2013 which are listed below in accordance with Section 229(4) of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

The Permanent Secretary, Treasury and the respective Accounting Officers are responsible for the preparation and fair presentation of financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4, 5, 6 and 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the detailed Report for the financial statements contained in Appendix E, I was unable to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

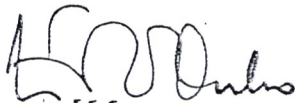
Basis for Disclaimer of Opinion

Details of the Basis for Disclaimer of Opinion are as per the accompanying detailed audit Report. These include various unexplained discrepancies, omission of expenditure from the Accounts, lack of documentation to support some of the figures shown in the financial statements listed in Appendix E and failure by the Accounting Officers to provide information and explanation considered necessary for the purpose of the audit.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraphs, I have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements contained in Appendix E.

Further, I was not able to fully comply with the constitutional provision of Article 229 (6) requiring that I confirm whether or not the public money has been applied lawfully and in an effective way. The office is in the process of restructuring and seeking financing to be able to undertake continuous audit throughout the financial year that would enable me to fully comply with Article 229(6) of the constitution.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 June 2014

6. Appendices

Appendix A

Net Expenditure and Audit Opinions on Appropriation Accounts

(i) Appropriation Accounts with Adverse Opinions

(a) Recurrent

	<u>Vote</u>	<u>Name</u>	<u>Amount (Kshs)</u>
1.	R105	Off. of V. P.& Min.of Home Affairs	15,113,163,971
2.	R109	Ministry of Regional Dev.& Auth.	748,432,694
3.	R114	Ministry of Transport	1,489,772,401
4.	R116	Ministry of Trade	1,859,208,794
5.	R126	Judicial Department	10,058,441,810
6.	R142	Ministry of State for Youth Affairs	6,030,637,205
		Subtotal	<u>35,299,656,876</u>

(b) Development

1.	D103	Ministry of State for Public service	331,296,041
2.	D142	Ministry of State for Youth Affairs & Sports	3,071,849,295
		Subtotal	<u>3,403,145,336</u>

Adverse Opinions Total

38,702,802,212

(ii) Appropriation Accounts with Disclaimer of Opinions

(a) Recurrent

1.	R101	Ministry of State -P.A & I.Security	65,955,813,892
2.	R104	Ministry of Foreign Affairs	9,498,320,560
3.	R107	Ministry of Finance	21,987,337,285
4.	R108	Ministry of State for Defence	73,063,275,113
5.	R113	Ministry of Roads	2,136,959,636
6.	R120	Ministry of Water & Irrigation	3,659,740,326
7.	R131	Ministry of Education	40,363,468,227
8.	R135	Min. of State for Special Programmes	5,346,159,217
9.	R159	Ministry of Public Works	1,799,836,957
10.	R160	Ministry of Industrialization	1,787,841,013
		Subtotal	<u>225,598,752,226</u>

(b) Development

1.	D101	Ministry of State -P.A & I.Security	4,404,532,430
2.	D104	Foreign Affairs	380,458,896
3.	D107	Finance	10,775,501,639
4.	D113	Roads	34,152,399,114
5.	D120	Water & Irrigation	13,925,923,133
6.	D126	Judicial Department	1,951,386,641
7.	D135	Ministry of State for Special Programmes	3,515,359,653
8.	D148	Office of the Prime Minister	280,359,379
9.	D159	Ministry of Public Works	4,214,829,179
		Subtotal	<u>73,600,750,063</u>

Disclaimer of Opinions Total 299,199,502,289

Total Amounts with Adverse and Disclaimer Opinions 337,902,304,502

(iii) Appropriation Accounts with qualified Opinions

(a) Recurrent

<u>Vote</u>	<u>Name</u>	<u>Amount (Kshs)</u>	
1.	R102	State House	1,857,637,375
2.	R103	Ministry of State for Public Service	5,585,590,697
3.	R106	Ministry of Planning & National Dev.	2,464,734,261
4.	R110	Ministry of Agriculture	8,860,618,438
5.	R111	Ministry of Medical Services	39,048,102,466
6.	R112	Ministry of Local Govt.	1,154,832,589
7.	R115	Ministry of Labour & HRD	1,394,453,737
8.	R117	Ministry of Justice & Const. Affairs	2,476,052,456
9.	R118	Ministry of Gender & Children Dev.	5,203,162,865
10.	R119	Ministry of Livestock Development	4,194,975,157
11.	R121	Ministry of Environment & Mineral Res	2,508,126,260
12.	R122	Ministry of Coop. Dev & Marketing	1,221,014,894
13.	R123	Cabinet Office	1,818,011,669
14.	R124	Ministry of East African Community	1,256,986,932
15.	R132	Ministry of Information & Comm.	2,222,482,534
16.	R134	Kenya Anti-Corruption Commission	1,232,841,876
17.	R133	Independent Elect. & Boundaries Comm.	22,959,114,208
18.	R136	Ministry of Lands	2,440,033,246
19.	R140	Min. of State for Immigration & Registration	4,301,346,159
20.	R141	Min. of State for National Heritage	1,712,874,994
21.	R143	Ministry of Science and Technology	34,301,159,228
22.	R144	Ministry of Housing	1,539,003,464
23.	R145	National Security Intelligence Service	13,733,746,358
24.	R146	Ministry of Tourism	1,409,883,675

25.	R148	Office of the Prime Minister	2,250,182,364
26.	R149	Ministry of Public Health & Sanitation	16,532,336,285
27.	R155	Ministry of Forest & Wildlife	3,873,189,819
28.	R157	Ministry of Nairobi Metropolitan Development	288,846,071
29.	R201	Human Rights & Equality Commission	243,346,837
30.	R207	Public Service Commission	747,305,069
31.	R209	Teachers Service Commission	139,537,475,054
32.	R210	The National Police Serv. Comm.	277,552,623
33.	R213	Commission on Adm. Justice	215,784,843
34.	R215	Independent Policing Oversight Authority	<u>106,835,224</u>
		Subtotal	<u>328,969,639,728</u>

(b) Development

1.	D102	State House	268,473,036
2.	D105	Office of the Vice President & Min. of Home Affairs	1,519,204,458
3.	D106	Planning and National Development & Vision 2030	17,657,506,256
4.	D109	Regional Development Authorities	3,603,172,487
5.	D110	Agriculture	9,268,117,205
6.	D111	Ministry of Medical Services	3,642,297,518
7.	D112	Local Government	4,493,286,929
8.	D114	Transport	3,304,347,827
9.	D115	Labour & Human Resources	418,358,591
10.	D116	Ministry of Trade	379,991,955
11.	D118	Gender, Children and Social Development	3,598,021,684
12.	D119	Livestock Development	3,741,688,833
13.	D121	Environment & Mineral Resources	3,351,580,130
14.	D122	Ministry of Cooperative Dev & Marketing	152,173,992
15.	D123	Cabinet Office	431,522,401
16.	D124	East African Community	-
17.	D130	Ministry of Energy	16,009,009,344
18.	D131	Ministry of Education	5,596,006,317
19.	D132	Ministry of Information and Communications	3,617,917,601
20.	D134	Ethics and Anti-Corruption Commission	10,000,000
21.	D136	Ministry of Lands	1,593,831,204
22.	D140	Immigration & Registration of Persons	1,723,213,078
23.	D141	State for National Heritage and Culture	540,178,355
24.	D143	Ministry of H. Education, Science and Technology	5,313,025,461
25.	D144	Ministry of Housing	2,060,857,829
26.	D146	Tourism	659,165,090
27.	D149	Ministry of Public Health & Sanitation	7,614,484,471
28.	D155	Ministry of Forestry & Wildlife	3,511,099,497
29.	D156	Ministry of Fisheries Development	2,207,297,797
30.	D157	Ministry of Nairobi Metropolitan Development	1,699,648,748
31.	D158	Development of Northern Kenya & Other Arid Lands	1,330,273,077
32.	D160	Ministry of Industrialization	2,126,718,871
33.	D170	Transition Authority	451,607,019
34.	D204	Parliamentary Service Commission	<u>1,316,871,681</u>
		Subtotal	<u>113,210,948,742</u>
		Total Amounts with Qualified Opinions	<u>442,180,588,470</u>

(iv) Appropriation Accounts with Unqualified Opinions

(a) Recurrent

<u>Vote</u>	<u>Name</u>	<u>Amount (Kshs)</u>
1.	R125 State Law Office	1,532,585,671
2.	R127 Witness Protection Agency	201,897,633
3.	R129 Parliamentary Service Commission	11,112,842,481
4.	R130 Ministry of Energy	1,873,930,807
5.	R156 Ministry of Fisheries Development	1,268,084,638
6.	R158 Ministry of Dev. of Northern Kenya	592,566,742
7.	R163 Directorate of Public Prosecution	958,241,997
8.	R165 Commission of Impl. of Constitution	455,460,975
9.	R168 Registrar of Political Parties	342,298,109
10.	R170 Transition Authority	755,223,122
11.	R206 The Commission on Revenue Allocation	292,826,373
12.	R208 Salaries & Remuneration Commission	264,455,126
13.	R212 Office of Controller of Budget	240,685,117
14.	R214 National Gender & Equality Commission	238,442,845
	Subtotal	<u>20,129,541,636</u>

(b) Development

1.	D117 Justice National Cohesion & Constitutional Affairs	91,420,191
2.	D125 State Law Office	169,182,762
3.	D163 Directorate of Public Prosecution	59,813,505
4.	D207 Public Service Commission	48,591,031
	Subtotal	<u>369,007,489</u>
	Total Amounts with unqualified Opinions	<u>20,498,549,125</u>

(v) Appropriation Account Audited by Independent Auditors

<u>Vote</u>	<u>Name</u>	<u>Amount (Kshs)</u>
1.	R211 Auditor General	1,697,665,144
	Grand Total	<u>802,279,107,240</u>

APPENDIX B

The following is a list of financial statements for which I expressed an unqualified opinion as I was provided with sufficient and accurate information and explanations.

The Exchequer

Vote	Ministry	Name of Statement
1. 107	Ministry of Finance	Exchequer Account

Consolidated Fund Services

1. 107	Ministry of Finance	CFS - Subscriptions to International Organizations: Expenditure
2. 107	Ministry of Finance	CFS- Pensions and Gratuities Statement of Expenditure

Appropriation Accounts – Recurrent

Vote	Ministry/Department/Commission
1. 125	State Law Office
2. 127	Witness Protection Agency
3. 130	Ministry of Energy
4. 156	Ministry of Fisheries Development
5. 158	Ministry of Development of Northern Kenya and other Arid Lands
6. 163	Directorate of Public Prosecution
7. 165	Commission for Implementation of the Constitution
8. 168	Registrar of Political Parties
9. 204	Parliamentary Service Commission
10. 212	Controller of Budget

Appropriation Accounts – Development

1. 117	Ministry of Justice, National Cohesion and Constitutional Affairs
2. 125	State Law Office
3. 163	Directorate of Public Prosecution

Financial Statements

1. 206	Commission on Revenue Allocation
2. 208	Salaries and Remuneration Commission
3. 214	National Gender and Equality Commission

Statements of Assets and Liabilities – Recurrent

1. 102	State House
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2. 148 Office of the Prime Minister
3. 163 Directorate of Public Prosecution
4. 165 Commission for Implementation of the Constitution
5. 168 Registrar of Political Parties

Statements of Assets and Liabilities – Development

1. 102 State House
2. 163 Directorate of Public Prosecution

Statements of Assets and Liabilities – Deposits

1. 102 State House
2. 108 Defence
3. 125 State Law Office
4. 130 Ministry of Energy
5. 135 Ministry of State for Special Programmes
6. 148 Office of the Prime Minister

Statement of Obligations Guaranteed by the Government of Kenya

1. 130 Ministry of Energy

Statement of Participation in Quasi Government and Other Statutory Organizations

1. 107 Ministry of Finance

Fund Accounts

Vote	Ministry/Department/Agency	Name of Statement
1. 107	Ministry of Finance	Civil Contingencies Fund
2. 145	National Security Intelligence Service	Intelligence Service Development Fund
3. 148	Office of the Prime Minister	Towers Conservation Trust Fund
4. 168	Registrar of Political Parties	Political Parties Fund
5. 169	Witness Protection Agency	Financial Statements
6. 204	Parliamentary Service Commission	National Assembly Car Loan Fund

Statement of Revenue

1. 108 Ministry of State for Defence Statement of Revenue for Vote 108

Statement of Public Debt

1. 107 Ministry of Finance Statement of Public Debt

APPENDIX C

The following is a list of financial statements for which I expressed qualified opinion. I was provided with sufficient and appropriate information and explanations and out of the audit I raised issues which were material but not fundamental

Consolidated Fund Services

1. 107 Ministry of Finance CFS - Public Debt : Statement of Expenditure
2. 107 Ministry of Finance CFS - Salaries, Allowances and Misc. Services Statement of Expenditure

Appropriation Accounts – Recurrent

1. 102 State House
2. 103 Ministry of State for Public Service
3. 106 Ministry of Planning and National Development and Vision 2030
4. 110 Ministry of Agriculture
5. 111 Ministry of Medical Services
6. 112 Ministry of Local Government
7. 115 Ministry of Labour
8. 117 Ministry of Justice, National Cohesion and Constitutional Affairs
9. 118 Ministry of Gender, Children and social Development
10. 119 Ministry of Livestock Development
11. 121 Ministry of Environment and Mineral Resources
12. 122 Ministry of Co-operative Development and Marketing
13. 123 Cabinet Office
14. 124 Ministry of East Africa Community
15. 132 Ministry of Information and Communication
16. 134 Ethics and Anti-Corruption Commission
17. 136 Ministry of Lands
18. 140 Ministry of State for Immigration and Registration of Persons
19. 141 Ministry of State for National Heritage and Culture
20. 143 Ministry of Higher Education, Science and Technology
21. 144 Ministry of Housing
22. 145 National Security Intelligence Service
23. 146 Ministry of Tourism
24. 148 Office of the Prime Minister
25. 149 Ministry of Public Health and Sanitation
26. 155 Ministry of Forestry and Wildlife
27. 157 Ministry of Nairobi Metropolitan Development
28. 201 Kenya National Commission of Human Rights
29. 210 National Police Service Commission

Appropriation Accounts – Development

1. 102 State House
2. 105 Ministry of Home Affairs
3. 106 Ministry of Planning and National Development and Vision 2030
4. 109 Ministry of Regional Development Authorities
5. 110 Ministry of Agriculture
6. 111 Ministry of Medical Services

7. 112 Ministry of Local Government
8. 114 Ministry of Transport
9. 115 Ministry of Labour
10. 116 Ministry of Trade
11. 118 Ministry of Gender, Children and social Development
12. 119 Ministry of Livestock Development
13. 121 Ministry of Environment and Mineral Resources
14. 122 Ministry of Co-operative Development and Marketing
15. 123 Cabinet Office
16. 124 Ministry of East Africa Community
17. 130 Ministry of Energy
18. 131 Ministry of Education
19. 132 Ministry of Information and Communication
20. 134 Ethics and Anti-Corruption Commission
21. 136 Ministry of Lands
22. 140 Ministry of State for Immigration and Registration of Persons
23. 141 Ministry of State for National Heritage and Culture
24. 143 Ministry of Higher Education, Science and Technology
25. 144 Ministry of Housing
26. 146 Ministry of Tourism
27. 149 Ministry of Public Health and Sanitation
28. 155 Ministry of Forestry and Wildlife
29. 156 Ministry of Fisheries Development
30. 157 Ministry of Nairobi Metropolitan Development
31. 158 Ministry of Development of Northern Kenya and other Arid Lands
32. 160 Ministry of Industrialization
33. 204 Parliamentary Service Commission

Statements of Assets and Liabilities – Recurrent

1. 106 Ministry of Planning and National Development and Vision 2030
2. 110 Ministry of Agriculture
3. 111 Ministry of Medical Services
4. 112 Ministry of Local Government
5. 115 Ministry of Labour
6. 117 Ministry of Justice, National Cohesion and Constitutional Affairs
7. 119 Ministry of Livestock Development
8. 122 Ministry of Co-operative Development and Marketing
9. 123 Cabinet Office
10. 124 Ministry of East Africa Community
11. 125 State Law Office
12. 126 The Judiciary
13. 130 Ministry of Energy
14. 132 Ministry of Information and Communication
15. 136 Ministry of Lands
16. 140 Ministry of State for Immigration and Registration of Persons
17. 141 Ministry of State for National Heritage and Culture
18. 145 National Security Intelligence Service
19. 146 Ministry of Tourism
20. 149 Ministry of Public Health and Sanitation
21. 157 Ministry of Nairobi Metropolitan Development
22. 158 Ministry of Development of Northern Kenya and other Arid Lands
23. 204 Parliamentary Service Commission

24. 210 National Police Service Commission
25. 212 Controller of Budget

Statements of Assets and Liabilities – Development

1. 105 Ministry of Home Affairs
2. 106 Ministry of Planning and National Development and Vision 2030
3. 109 Ministry of Regional Development Authorities
4. 111 Ministry of Medical Services
5. 112 Ministry of Local Government
6. 114 Ministry of Transport
7. 115 Ministry of Labour
8. 116 Ministry of Trade
9. 117 Ministry of Justice, National Cohesion and Constitutional Affairs
10. 119 Ministry of Livestock Development
11. 122 Ministry of Co-operative Development and Marketing
12. 123 Cabinet Office
13. 124 Ministry of East Africa Community
14. 125 State Law Office
15. 126 The Judiciary
16. 130 Ministry of Energy
17. 132 Ministry of Information and Communication
18. 136 Ministry of Lands
19. 140 Ministry of State for Immigration and Registration of Persons
20. 141 Ministry of State for National Heritage and Culture
21. 144 Ministry of Housing
22. 146 Ministry of Tourism
23. 156 Ministry of Fisheries Development
24. 157 Ministry of Nairobi Metropolitan Development
25. 160 Ministry of Industrialization
26. 204 Parliamentary Service Commission

Statements of Assets and Liabilities – Deposits

1. 106 Ministry of Planning and National Development and Vision 2030
2. 110 Ministry of Agriculture
3. 111 Ministry of Medical Services
4. 114 Ministry of Transport
5. 115 Ministry of Labour
6. 116 Ministry of Trade
7. 117 Ministry of Justice, National Cohesion and Constitutional Affairs
8. 118 Ministry of Gender, Children and social Development
9. 119 Ministry of Livestock Development
10. 120 Ministry of Water and Irrigation
11. 121 Ministry of Environment and Mineral Resources
12. 122 Ministry of Co-operative Development and Marketing
13. 123 Cabinet Office
14. 124 Ministry of East Africa Community
15. 126 The Judiciary
16. 132 Ministry of Information and Communication
17. 136 Ministry of Lands
18. 136 Ministry of Lands
19. 140 Ministry of State for Immigration and Registration of Persons
20. 141 Ministry of State for National Heritage and Culture

21. 145 National Security Intelligence Service
22. 146 Ministry of Tourism
23. 156 Ministry of Fisheries Development
24. 157 Ministry of Nairobi Metropolitan Development

Fund Accounts

- | | | | |
|-----|-----|---|--|
| 1. | 101 | Ministry of State for Provincial | Government Press Fund Account
Admin and internal Security |
| 2. | 107 | Ministry of Finance | Asiatic Widows and Orphans Pensions Fund |
| 3. | 107 | Ministry of Finance | Kenya Local Loans Funds |
| 4. | 107 | Ministry of Finance | European Windows and Orphans Pensions scheme
Fund |
| 5. | 112 | Ministry of Local Government | Local Authorities Transfer Fund |
| 6. | 113 | Ministry of Roads | Mechanical and Transport Fund Account |
| 7. | 115 | Ministry of Labour | Occupational Safety and Health Fund |
| 8. | 119 | Ministry of Livestock Development | Veterinary Services Development Fund |
| 9. | 122 | Ministry of Co-operative
Development and Marketing | Management of Supervision and Liquidation Fund |
| 10. | 144 | Ministry of Housing | Kenya Slums Upgrading Fund |
| 11. | 204 | Parliamentary Service Commission | Parliamentary Mortgage Scheme Fund |

Financial Statements

1. 201 Kenya National Human Rights and Equality Commission
2. 130 Ministry of Energy - Kenya Energy Sector Environment and Social Responsibility Programme
3. 207 Public Service Commission
4. 209 Teachers Service Commission
5. 213 Commission on Administrative Justice
6. 203 Independent Electoral and Boundaries Commission

Statements of Outstanding Loans

1. 107. Ministry of Finance
2. 146 Ministry of Tourism

Statements of Outstanding Obligations Guaranteed by Kenya Government

1. 107 Ministry of Finance
2. 132 Ministry of Information and Communication
3. 160 Ministry of Industrialization

Statement of Participation in Quasi Govt and other organization

1. 130 Ministry of Energy

Statement of Subscription by Kenya Government to International Organizations

- 1 107 Ministry of Finance

Statements of Revenue

- | | | | |
|----|-----|---|--|
| 1. | 101 | Ministry of State for Provincial Admin and internal Security | Statement for Revenue 101 |
| 2. | 105 | Ministry of Home Affairs | Statement of Revenue |
| 3. | 121 | Ministry of Environment and | Revenue Head 160-210 - Forest and Mining |
| | | | Revenue Mineral Resources |
| 4. | 132 | Ministry of Information and Communication | Statement of Revenue |
| 5. | 136 | Ministry of Lands | Land Revenue Head 150-360 |
| 6. | 140 | Ministry of State for Immigration and Registration of Persons | Statement of Revenue |
| 7. | 144 | Ministry of Housing | Statement of Revenue |
| 8. | 146 | Ministry of Tourism | Statement of Revenue Head 000000-056 |
| 9. | 156 | Ministry of Fisheries Development | Fishing Rights |

APPENDIX D

The following is a list of financial statements for which I expressed an adverse opinion due to materials misstatements.

Consolidated Fund Services

- | | | | |
|----|-----|---------------------|---|
| 1. | 107 | Ministry of Finance | Statement of Assets and Liabilities - CFS Pensions and Gratuities |
|----|-----|---------------------|---|

Appropriation Accounts - Recurrent

- | | | |
|---|-----|--|
| 1 | 105 | Ministry of Home Affairs |
| 2 | 109 | Ministry of Regional Development Authorities |
| 3 | 114 | Ministry of Transport |
| 4 | 116 | Ministry of Trade |
| 5 | 126 | The Judiciary |
| 6 | 142 | Ministry of Youth Affairs and Sports |

Appropriation Accounts - Development

- | | | |
|---|-----|--------------------------------------|
| 1 | 103 | Ministry of state for Public Service |
| 2 | 142 | Ministry of Youth Affairs and Sports |

Statements of Assets and Liabilities - Recurrent

- | | | |
|---|-----|--|
| 1 | 103 | Ministry of State for Public Service |
| 2 | 105 | Ministry of Home Affairs |
| 3 | 109 | Ministry of Regional Development Authorities |
| 4 | 114 | Ministry of Transport |
| 5 | 131 | Ministry of Education |
| 6 | 142 | Ministry of Youth Affairs and Sports |
| 7 | 144 | Ministry of Housing |
| 8 | 156 | Ministry of Fisheries Development |

Statements of Assets and Liabilities - Development

- | | | |
|---|-----|--------------------------------------|
| 1 | 103 | Ministry of State for Public Service |
| 2 | 142 | Ministry of Youth Affairs and Sports |

Statements of Assets and Liabilities - Deposits

- | | | |
|---|-----|--------------------------------------|
| 1 | 103 | Ministry of state for Public Service |
| 2 | 105 | Ministry of Home Affairs |
| 3 | 112 | Ministry of Local Government |

4	149	Ministry of Public Health and Sanitation
5	160	Ministry of Industrialization
6	204	Parliamentary Service Commission

Fund Accounts

1	105	Ministry of Home Affairs	Prison Industries Fund
2	105	Ministry of Home Affairs	Prisons Farm Fund
3	107	Ministry of Finance	Asian Officers Family Pensions Fund
4	107	Ministry of Finance	Treasury's Main Clearance Fund
5	107	Ministry of Finance	Provident Fund
6	111	Ministry of Medical Services	Health Care Services Fund
7	118	Ministry of Gender, Children and social Development	Women Enterprise Fund

Revenue Statements

1	107	Ministry of Finance	DRI - Statement of Development Revenue
2	107	Ministry of Finance	Revenue Head 1110000 - Taxes on Income, Profits and Capital Gains
3	107	Ministry of Finance	Revenue Head 1140000 - Taxes on Goods and Services
4	107	Ministry of Finance	Revenue Head 1150000 - Taxes on International Trade and Transactions
5	107	Ministry of Finance	Revenue Head 1160000 - Other Taxes (Not Elsewhere Classified)
6	107	Ministry of Finance	Revenue Head 1210000 - Social Security Contributions
7	107	Ministry of Finance	Revenue Head 1410000 - Property Income
8	107	Ministry of Finance	Revenue Head 1410000 - Property Income - Subhead 1410401 - Rent of Land
9	107	Ministry of Finance	Revenue Head 1410000 - Sub 1410100 - Loan Interest and Receipts
10	107	Ministry of Finance	Revenue Head 1420000 - Sales of Goods and Services
11	107	Ministry of Finance	Revenue Head 1450000 - Other Receipts (Not Classified Elsewhere)
12	107	Ministry of Finance	Revenue Head 4510000 - Repayments From Domestic Lending and on-Lending

APPENDIX E

The following is a list of financial statements for which I was unable to express an opinion due to lack of sufficient and accurate information and explanations.

Consolidated Fund Services

1. 107 Ministry of Finance Statement of Assets and Liabilities - Consolidated Fund Services

Appropriation Accounts – Recurrent

1. 101 Ministry of State for Provincial Admin and Internal Security
2. 104 Ministry of Foreign Affairs
3. 107 Ministry of Finance
4. 108 Ministry of State for Defence
5. 113 Ministry of Roads
6. 120 Ministry of Water and Irrigation
7. 131 Ministry of Education
8. 135 Ministry of State for Special Programmes
9. 159 Ministry of Public Works
10. 160 Ministry of Industrialization

Appropriation Accounts – Development

1. 101 Ministry of State for Provincial Admin and Internal Security
2. 104 Ministry of Foreign Affairs
3. 107 Ministry of Finance
4. 113 Ministry of Roads
5. 120 Ministry of Water and Irrigation
6. 126 The Judiciary
7. 135 Ministry of State for Special Programmes
8. 148 Office of the Prime Minister
9. 159 Ministry of Public Works

Statements of Assets and Liabilities – Recurrent

- 1 101 Ministry of State for Provincial Admin and Internal Security
- 2 104 Ministry of Foreign Affairs
- 3 107 Ministry of Finance
- 4 108 Ministry of State for Defence
- 5 113 Ministry of Roads
- 6 116 Ministry of Trade
- 7 118 Ministry of Gender, Children and social Development
- 8 120 Ministry of Water and Irrigation
- 9 121 Ministry of Environment and Mineral Resources
- 10 135 Ministry of State for Special Programmes

- 11 143 Ministry of Higher Education, Science and Technology
- 12 155 Ministry of Forestry and Wildlife
- 13 159 Ministry of Public Works
- 14 160 Ministry of Industrialization

Statements of Assets and Liabilities – Development

- 1. 101 Ministry of State for Provincial Admin and Internal Security
- 2. 104 Ministry of Foreign Affairs
- 3. 107 Ministry of Finance
- 4. 110 Ministry of Agriculture
- 5. 113 Ministry of Roads
- 6. 118 Ministry of Gender, Children and social Development
- 7. 120 Ministry of Water and Irrigation
- 8. 121 Ministry of Environment and Mineral Resources
- 9. 131 Ministry of Education
- 10. 135 Ministry of State for Special Programmes
- 11. 143 Ministry of Higher Education, Science and Technology
- 12. 148 Office of the Prime Minister
- 13. 149 Ministry of Public Health and Sanitation
- 14. 155 Ministry of Forestry and Wildlife
- 15. 158 Ministry of Development of Northern Kenya and other Arid Lands
- 16. 159 Ministry of Public Works

Statements of Assets and Liabilities – Deposit

- 1. 101 Ministry of State for Provincial Admin and Internal Security
- 2. 104 Ministry of Foreign Affairs
- 3. 107 Ministry of Finance
- 4. 109 Ministry of Regional Development Authorities
- 5. 113 Ministry of Roads
- 6. 131 Ministry of Education
- 7. 142 Ministry of Youth Affairs and Sports
- 8. 143 Ministry of Higher Education, Science and Technology
- 9. 144 Ministry of Housing
- 10. 155 Ministry of Forestry and Wildlife
- 11. 158 Ministry of Development of Northern Kenya and other Arid Lands
- 12. 159 Ministry of Public Works
- 13. 204 Parliamentary Service Commission

Other Statements of Assets and Liabilities

- 1. 107 Ministry of Finance Statement of Assets and Liabilities -Pensions and Gratuities, Funds and Deposits
- 2. 159 Ministry of Public Works Stores and Services Fund Statements of Assets and Liabilities

Fund Accounts

1.	101	Ministry of State for Provincial Admin and Internal Security	District Cash Fund
2.	107	Ministry of Finance	Petroleum Development Levy Fund
3.	107	Ministry of Finance	Rural Enterprises Fund
4.	107	Ministry of Finance	Government Clearing Agency Fund
5.	110	Ministry of Agriculture	Agriculture Information Centre Revolving Fund
6.	110	Ministry of Agriculture	Demonstration Farm Fund
7.	111	Ministry of Medical Services	Medical Supplies Fund
8.	130	Ministry of Energy	Petroleum Development Levy Fund
9.	130	Ministry of Energy	Petroleum Training Fund
10.	135	Ministry of State for Special Programmes	Strategic Grain Reserve Trust Fund
11.	135	Ministry of State for Special Programmes	FAZA Fire Disaster Fund
12.	135	Ministry of State for Special Programmes	National Humanitarian Fund
13.	135	Ministry of State for Special Programmes	Nakumatt/Molo Fire Victims Fund
14.	136	Ministry of Lands	Township Roads and Drains Account
15.	142	Ministry of Youth Affairs and Sports	NYS Mechanical and Transport Fund
16.	144	Ministry of Housing	Civil Servant Housing Scheme Fund
17.	159	Ministry of Public Works	Stores and Services Fund

Statement of Invests. by Financial Secretary (Treasury) in Local Companies

1.	107	Ministry of Finance	Statement of Invests. by Financial Secretary (Treasury) in Local Companies
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Statement of Outstanding Loans

1.	120	Ministry of Water and Irrigation	Statement of Outstanding Loans
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Statement of Revenue

1.	126	The Judiciary	Revenue Head 1430100 - Fines and Forfeitures
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7. Exchequer Account

REPORT OF THE AUDITOR-GENERAL ON THE STATEMENT OF RECEIPTS INTO AND ISSUES FROM THE EXCHEQUER ACCOUNT FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the Statement of Receipts into and Issues from the Exchequer Account for the year ended 30 June 2013 in accordance with Article 229(4) of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Accounting Officer's Responsibility for the Statement of Receipts into and Issues from the Exchequer Account

The Principal Secretary/National Treasury is responsible for the preparation and fair presentation of the Statement of Receipts into and Issues from the Exchequer Account in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

The Principal Secretary/ National Treasury is also responsible for the submission of the Statement of Receipts into and Issues from the Exchequer Account to the Auditor-General in accordance with the provisions of Section 80 of the Public Finance Management Act, 2012 and Section 3 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on this financial statement based on the audit and report in accordance with the provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards

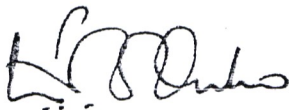
on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the Statement of Receipts into and Issues from the Exchequer Account is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement of Receipts into and Issues from the Exchequer Account.

I believe the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the statement presents fairly, in all material respects, the receipts into and issues from the Exchequer Account during the year ended 30 June 2013, in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 of the Laws of Kenya.



Edward R. O. Ouko
AUDITOR-GENERAL

Nairobi

4 December 2013

REPUBLIC OF KENYA - THE EXCHEQUER ACCOUNT

RECEIPTS INTO AND ISSUES FROM EXCHEQUER ACCOUNT.

FOR THE YEAR 2012/2013

RECURRENT-	ORIGINAL ESTIMATES	ACTUAL RECEIPTS	UNDER/(OVER ESTIMATES)
TAXATION RECEIPTS:-	KSHs	KSHs	KSHs
Opening Balance		1,159,431,087.95	
Income Tax from Individuals (P.A.Y.E)	205,199,465,986.95	199,847,159,544.75	5,352,306,442.20
Income Tax from Corporations	178,256,399,069.50	173,238,881,870.95	5,017,517,198.55
Immovable Property	182,988,000.00	-	182,988,000.00
Second Hand Motor Vehicle Pur. Tax	470,745,741.00	-	470,745,741.00
VAT on Domestic Goods & Services	112,988,839,599.00	90,713,834,353.35	22,275,005,245.65
VAT on Imported Goods & Services	118,865,918,390.00	94,202,479,899.40	24,663,438,490.60
Excise Receipts	91,910,074,985.00	85,660,290,157.25	6,249,784,827.75
Customs Duties	67,384,242,136.00	57,649,683,692.65	9,734,558,443.35
Other Taxes on Int. Trade & Transactions (IDF)	31,399,393,797.00	24,162,911,277.00	7,236,482,520.00
Stamp Duty	10,799,705,784.00	8,537,806,412.85	2,261,899,371.15
Licences under Stage Plays & Cinemas Act	4,481,128.00	-	4,481,128.00
Licences under Traffic Act	3,358,534,101.00	2,431,428,389.25	927,105,711.75
Licences Under Communications Act	47,836,043.00	-	47,836,043.00
Cont. From Govt. Employees To Social	857,191,607.00	-	857,191,607.00
Grants from Foreign Govt. through Exchequer	5,979,878,495.00	5,187,910,442.70	791,968,052.30
Loan from Foreign Govt. through Exchequer	37,424,811,909.00	23,569,327,081.10	13,855,484,827.90
Grants from International Organisations	8,719,277,002.00	5,825,640,982.20	2,893,636,019.80
Interest Received	850,062,732.00	1,356,281,155.30	(506,218,423.30)
Profits & Dividends from C.B.K.	2,000,000,000.00	1,500,000,000.00	500,000,000.00
Other Profits & Dividends	8,998,589,681.00	13,764,235,967.15	(4,765,646,286.15)
Surplus Funds for Regulatory Authority	3,483,493,169.00	-	3,483,493,169.00
Rent of Land	1,550,304,702.00	1,788,668,271.85	(238,363,569.85)
Fines, Penalties & Forfeitures & other charges	1,410,574,516.00	1,465,498,052.70	(54,923,536.70)
Miscellaneous & Sundry Revenue	17,828,096,534.00	9,245,375,633.55	8,582,720,900.45
<i>Administrative Fees and Charges</i>			
Fees Under Traffic Act	1,206,875,512.00	-	1,206,875,512.00
Motor Drivers Licences	939,634,098.00	-	939,634,098.00
Sale of Freehold Interest in Agri. Land	1,287,954.00	-	1,287,954.00
Immigration Visas and Other Consular Fees	3,789,309,868.00	2,688,094,056.70	1,101,215,811.30
Work Permit Fees	2,535,775,947.00	4,277,488,809.00	(1,741,712,862.00)
Passport Fees	684,684,993.00	502,181,114.65	182,503,878.35
Sale of Tender Documents	3,262,043.00	-	3,262,043.00
Course Fees & Hostel Charges	11,319,986.00	-	11,319,986.00
Kenya Oil Facility Storage Charges	226,013.00	-	226,013.00
Fishing Rights	77,121,788.00	171,448,126.20	(94,326,338.20)
Betting Control	161,762,967.00	111,588,721.15	50,174,245.85
Registration Services	101,482,716.00	247,289,590.70	(145,806,874.70)
Others	1,462,671,021.00	2,135,856,141.75	(673,185,120.75)
Loans to Non-Financial Public Enterprises	1,664,287,165.00	2,035,403,380.20	(371,116,215.20)
Loans to Financial Institutions/Re-embursement	31,945,208.00	66,375,000.00	(34,429,792.00)
Fund Management fee	53,019,275.00	-	53,019,275.00
Net Domestic Borrowing (CBK)	106,740,000,000.00	175,510,000,000.00	(68,770,000,000.00)
	1,029,435,571,661.45	987,893,138,124.35	41,542,433,537.10
Treasury Bills/Bonds		156,320,000,000.00	
Total Revenue		1,145,372,569,212.30	
RECURRENT			
MINISTRY/DEPARTMENT	ESTIMATED ISSUES	ACTUAL ISSUES	
	KSHs	KSHs	
Ministry of State - P. A. & I. Security	69,996,476,483.00	67,645,000,000.00	2,351,476,483.00
State House	1,924,466,158.00	1,859,000,000.00	65,466,158.00
Ministry of State- Public Service	5,589,119,978.00	5,585,000,000.00	4,119,978.00
Ministry of Foreign Affairs	10,133,873,400.00	9,565,000,000.00	568,873,400.00
Office of V.P. & Ministry of Home Affairs	15,143,970,717.00	15,141,000,000.00	2,970,717.00
Planning & National Dev.	2,668,535,892.00	2,667,000,000.00	1,535,892.00
Ministry of Finance	22,690,990,958.00	22,690,000,000.00	990,958.00
Ministry of State for Defence	77,526,358,285.00	73,045,000,000.00	4,481,358,285.00
Ministry of Regional Development & Auth.	785,256,275.00	785,200,000.00	56,275.00
Ministry of Agriculture	9,110,634,979.00	9,081,000,000.00	29,634,979.00
Medical Services	39,556,050,575.00	39,010,000,000.00	546,050,575.00
D.P.M.s Office & Ministry of Local Govt.	1,387,644,115.00	1,274,000,000.00	113,644,115.00
Ministry of Roads	2,442,123,577.00	2,145,500,000.00	296,623,577.00
Ministry of Transport	1,489,868,684.00	1,485,000,000.00	4,868,684.00
Ministry of Labour & HRD	1,473,374,499.00	1,405,000,000.00	68,374,499.00
D.P.M.s Office, Ministry of Trade	1,884,936,469.00	1,876,500,000.00	8,436,469.00
Justice Nat. Cohesion & Const. Affairs	2,490,761,706.00	2,487,700,000.00	3,061,706.00
Ministry of Gender and Children Dev.	5,319,642,960.00	5,319,500,000.00	142,960.00
Ministry of Livestock Development	4,527,683,995.00	4,449,000,000.00	78,683,995.00

Ministry of Water & Irrigation	4,340,235,626.00	4,316,000,000.00	24,235,626.00
Ministry of Environment & Mineral Res.	2,513,260,546.00	2,510,000,000.00	3,260,546.00
Ministry of Coop. Dev. & Marketing	1,231,702,976.00	1,229,000,000.00	2,702,976.00
Cabinet Office	2,066,760,705.00	1,800,000,000.00	206,760,705.00
Ministry of East African Community	1,264,524,741.00	1,261,000,000.00	3,524,741.00
State Law Office	1,611,756,018.00	1,548,000,000.00	63,756,018.00
Judicial Department	10,221,428,327.00	10,065,000,000.00	156,428,327.00
Ministry of Energy	2,747,227,349.00	2,245,800,000.00	501,427,349.00
Ministry of Education	42,498,016,426.00	41,940,000,000.00	558,016,426.00
Ministry of Information & Comm.	2,263,659,015.00	2,262,000,000.00	1,659,015.00
Ethics & Anti-Corruption Commission	1,372,673,920.00	1,210,000,000.00	162,673,920.00
Ministry of State for Special Programmes	5,455,203,110.00	5,365,500,000.00	89,703,110.00
Ministry of Lands	2,651,901,976.00	2,465,000,000.00	186,901,976.00
Ministry of State for Immigration & Reg. Pers.	4,619,145,396.00	4,617,000,000.00	2,145,396.00
Ministry of State for National Heritage & Cult.	1,741,208,561.00	1,714,000,000.00	27,208,561.00
Ministry of Youth Affairs & Sports	6,324,334,594.00	6,314,000,000.00	10,334,594.00
Ministry of Higher Education Sc & Tech.	34,475,208,833.00	34,365,000,000.00	110,208,833.00
Ministry of Housing	1,705,997,266.00	1,165,000,000.00	540,997,266.00
National Security Intelligence Service	13,749,000,000.00	13,745,000,000.00	-
Ministry of Tourism	1,413,066,473.00	1,413,000,000.00	66,473.00
Office of the Prime Minister	2,250,143,636.00	2,250,000,000.00	243,636.00
Ministry of Public Health & Sanitation	16,550,025,500.00	16,520,000,000.00	30,025,500.00
Ministry of Forestry and Wildlife	3,895,015,033.00	3,890,000,000.00	5,015,033.00
Ministry of Fisheries Development	1,301,501,787.00	1,221,000,000.00	80,501,787.00
Ministry of Nairobi Metropolitan Development	309,661,125.00	310,000,000.00	(38,875.00)
Ministry of DVP of N. Kenya & other A. Areas	629,273,510.00	621,500,000.00	7,773,510.00
Ministry of Public Works	1,962,632,817.00	1,735,000,000.00	227,632,817.00
Ministry of Industrialisation	1,889,088,175.00	1,750,000,000.00	149,088,175.00
Directorate of Public Prosecution	1,010,179,562.00	940,000,000.00	70,179,562.00
Commission For The Implementation of the constitution	451,241,526.00	451,000,000.00	16,758,000.00
Registrar of Political Parties	383,998,998.00	351,000,000.00	32,998,998.00
Witness Protection Agency	196,523,378.00	196,500,000.00	23,378.00
Transition Authority	758,000,000.00	758,000,000.00	-
Kenya national Human Rights & Equality Comm.	251,454,350.00	251,000,000.00	454,350.00
Independent Electoral & Boundaries Comm.	25,166,813,951.00	25,166,000,000.00	913,951.00
Parliamentary Service Commission	11,974,510,097.00	11,150,000,000.00	824,510,097.00
Commission on Revenue Allocation	344,961,447.00	371,100,000.00	(26,138,553.00)
Public Service Commission	760,507,908.00	747,186,000.00	13,321,908.00
Salaries & Remuneration Commission	492,150,000.00	431,000,000.00	61,150,000.00
Teachers Service Commission	139,951,985,702.00	128,510,000,000.00	11,441,985,702.00
National Police Service Commission	292,000,000.00	290,000,000.00	2,000,000.00
Auditor General	1,896,500,000.00	1,530,000,000.00	366,500,000.00
Comptroller Of Budget	381,140,895.00	275,000,000.00	106,140,895.00
The Commission on the Administrative Justice	215,871,303.00	215,800,000.00	71,303.00
National Gender & Equality Commission	261,535,394.00	261,000,000.00	535,394.00
Independent Police Oversight Authority	246,000,000.00	150,000,000.00	96,000,000.00
Total	634,680,938,352.00	609,424,986,000.00	25,255,952,352.00
DEVELOPMENT			
Ministry of State - P. A. & I. Security	5,522,500,000.00	5,073,950,000.00	448,550,000.00
State House	276,250,000.00	265,000,000.00	11,250,000.00
Ministry of State- Public Service	344,812,980.00	299,000,000.00	45,812,980.00
Ministry of Foreign Affairs	444,900,000.00	263,000,000.00	181,900,000.00
Office of V.P. & Ministry of Home Affairs	1,583,740,010.00	1,575,000,000.00	8,740,010.00
Ministry of Planning & National Dev.	23,970,201,996.00	23,925,601,555.00	44,400,441.00
Ministry of Finance	20,533,639,311.00	19,832,921,744.00	700,717,567.00
Ministry of Regional Development & Auth.	3,745,840,700.00	3,275,385,963.00	470,454,737.00
Ministry of Agriculture	12,360,480,360.00	8,016,401,160.00	4,344,079,200.00
Medical Services	5,768,171,655.00	3,604,000,000.00	2,164,171,655.00
D.P.M.s Office & Ministry of Local Govt.	4,866,862,389.00	4,556,744,800.00	310,117,589.00
Ministry of Roads	40,886,536,000.00	34,193,320,560.00	6,693,215,440.00
Ministry of Transport	6,741,822,596.00	3,558,117,745.00	3,183,704,851.00
Ministry of Labour & HRD	11,900,000.00	490,000,000.00	22,900,000.00
D.P.M.s Office, Ministry of Trade	505,495,000.00	357,000,000.00	148,495,000.00
Justice Nat. Cohesion & Const. Affairs	126,056,650.00	90,000,000.00	36,056,650.00
Ministry of Gender & Children Dev.	4,270,724,824.00	2,991,396,195.00	1,279,328,629.00
Ministry of Livestock Dev.	4,153,910,676.00	3,759,309,245.00	394,601,431.00
Ministry of Water & Irrigation	19,065,287,629.00	15,733,708,920.00	3,331,578,709.00
Ministry of Environment & Mineral Resources	4,255,421,332.00	3,270,270,915.00	985,150,417.00
Ministry of Coop. Dev. & Marketing	181,890,000.00	180,000,000.00	1,890,000.00
Cabinet Office	670,000,000.00	430,000,000.00	240,000,000.00
State Law Office	178,100,000.00	103,200,000.00	74,900,000.00
Judicial Department	1,936,075,729.00	1,919,600,000.00	16,475,729.00
Ministry of Energy	25,672,203,930.00	16,474,916,190.00	7,197,287,740.00
Ministry of Education	6,051,503,353.00	5,849,204,635.00	202,298,718.00
Ministry of Information & Comm.	4,399,498,042.00	3,741,272,940.00	558,225,102.00
Ethics and Anti-Corruption Commission	12,500,000.00	10,000,000.00	2,500,000.00
Ministry of State for Special Programmes	5,384,895,541.00	3,325,625,502.00	2,059,270,039.00
Ministry of Lands	2,127,624,181.00	1,520,093,740.00	607,530,441.00
Ministry of State for Immigration & Reg. Pers.	2,063,201,565.00	1,885,500,000.00	177,701,565.00
Ministry of State for National Heritage & Cult.	561,110,000.00	551,000,000.00	10,110,000.00
Ministry of Youth Affairs & Sports	3,658,530,200.00	3,179,330,000.00	479,200,199.00
Ministry of Higher Education Sc. & Tech	6,929,450,000.00	5,305,000,000.00	1,624,450,000.00
Ministry of Housing	2,400,648,914.00	2,114,981,585.00	285,667,329.00
Ministry of Tourism	734,240,000.00	671,800,000.00	62,440,000.00
Office of the Prime Minister	297,900,000.00	283,000,000.00	14,900,000.00
Ministry of Public Health and Sanitation	11,846,187,488.00	7,867,051,921.00	3,979,135,567.00
Ministry of Forestry and Wildlife	3,778,876,360.00	3,595,521,355.00	183,355,005.00
Ministry of Fisheries Development	2,593,789,156.00	2,072,261,150.00	521,528,006.00
Ministry of Nairobi Metropolitan Development	3,259,894,415.00	1,876,736,000.00	1,383,158,415.00

Ministry of DVP of N. Kenya & other A. Areas	1,871,043,003.00	1,495,906,910.00	375,134,093.00
Ministry of Public Works	4,670,124,546.00	3,890,600,000.00	779,524,546.00
Ministry of Industrialisation	2,454,599,997.00	2,267,061,100.00	187,538,897.00
Directorate of Public Prosecution	61,400,000.00	61,000,000.00	400,000.00
Transition Authority	3,216,430,000.00	3,216,430,000.00	-
Parliamentary Service Commission	1,563,100,000.00	1,321,000,000.00	242,100,000.00
Public Service Commission	35,000,000.00	52,000,000.00	(17,000,000.00)
TOTAL	258,445,570,528.00	213,388,425,845.00	46,057,144,683.00

COUNTIES EXCHEQUER ISSUES

COUNTY GOVERNMENTS	COUNTY ALLOCATION	EXCHEQUER ISSUES	
BAHINGO	167,256,975.00	167,256,975.00	0.00
BOMET	177,291,444.00	177,291,444.00	0.00
BUNGOMA	289,098,464.00	289,098,464.00	0.00
BUSIA	204,893,279.00	204,893,279.00	0.00
ELGEYO/MARAKWET	123,169,798.00	123,169,798.00	0.00
EMBU	144,564,942.00	144,564,942.00	0.00
GARISSA	217,388,329.00	217,388,329.00	0.00
HONIA BAY	212,227,537.00	212,227,537.00	0.00
ISOLO	115,138,304.00	115,138,304.00	0.00
KAJIADO	166,166,769.00	166,166,769.00	0.00
KAKAMEGA	335,494,219.00	335,494,219.00	0.00
KERICHO	169,668,084.00	169,668,084.00	0.00
KIAMBU	281,065,927.00	281,065,927.00	0.00
KILIFI	280,233,425.00	280,233,425.00	0.00
KIRINYAGA	133,240,926.00	133,240,926.00	0.00
KISII	267,165,122.00	267,165,122.00	0.00
KISUMU	213,967,379.00	213,967,379.00	0.00
KITUI	273,681,740.00	273,681,740.00	0.00
KWALE	193,053,229.00	193,053,229.00	0.00
LAIKIPIA	129,910,803.00	129,910,803.00	0.00
LAMU	77,260,390.00	77,260,390.00	0.00
MACHAKOS	254,918,456.00	254,918,456.00	0.00
MAKUENI	224,836,164.00	224,836,164.00	0.00
MANDERA	337,276,386.00	337,276,386.00	0.00
MARSABIT	195,437,951.00	195,437,951.00	0.00
MERU	244,561,818.00	244,561,818.00	0.00
MIGORI	219,826,411.00	219,826,411.00	0.00
MOMBASA	195,756,188.00	195,756,188.00	0.00
MURANG'A	201,712,527.00	201,712,527.00	0.00
NAIROBI	489,488,844.00	489,488,844.00	0.00
NAKURU	305,694,565.00	305,694,565.00	0.00
NANDI	179,079,104.00	179,079,104.00	0.00
NAROK	199,147,810.00	199,147,810.00	0.00
NYAMIRA	156,473,885.00	156,473,885.00	0.00
NYANDARUA	162,223,384.00	162,223,384.00	0.00
NYERI	167,582,330.00	167,582,330.00	0.00
SAMBURU	133,759,268.00	133,759,268.00	0.00
SIAYA	188,109,598.00	188,109,598.00	0.00
TAITA TAVETA	124,634,357.00	124,634,357.00	0.00
TANA RIVER	150,044,045.00	150,044,045.00	0.00
THARAKA NITHI	118,155,722.00	118,155,722.00	0.00
TRANS-NZOIA	192,075,005.00	192,075,005.00	0.00
TURKANA	394,663,541.00	394,663,541.00	0.00
UASIN GISHU	195,518,698.00	195,518,698.00	0.00
VIHIGA	145,812,293.00	145,812,293.00	0.00
WAJIR	272,397,682.00	272,397,682.00	0.00
WEST POKOT	162,445,573.00	162,445,573.00	0.00
	9,783,568,690.00	9,783,568,690.00	
CPS			
Salaries Allowances & Miscellaneous Services	4,508,154,885.00	4,140,000,000.00	368,154,885.00
Public Debt	303,632,708,118.00	284,109,221,860.00	19,523,486,458.00
Pensions & Gratuities	37,846,892,198.00	25,030,000,000.00	12,816,892,198.00
		313,279,221,860.00	
TOTAL ISSUES		1,144,876,202,395.00	496,366,817.30

SURPLUS FOR THE YEAR 2012/2013



DR. KAMAU THUGGE
PRINCIPAL SECRETARY / NATIONAL TREASURY

DATE... 25/9/13

