

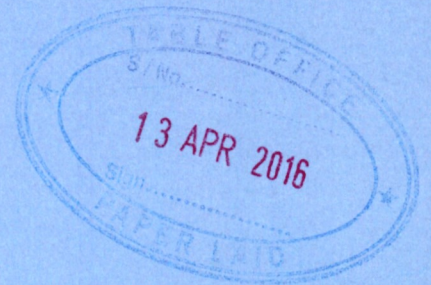
REPUBLIC OF KENYA



*Paper laid by
LOM on 13/4/2016 (pm)
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OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE REVENUE STATEMENT

**FOR THE YEAR ENDED
30 JUNE 2015**

**MINISTRY OF LAND, HOUSING AND
URBAN DEVELOPMENT**





RECEIVER OF REVENUE
MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

REVENUE STATEMENT

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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

RECEIVER OF REVENUE ENTITY – MINISTRY OF LAND, HOUSING AND URBAN
DEVELOPMENT
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

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I. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

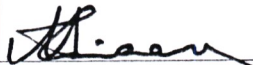
The Principal Secretary in charge of the Ministry of Land, Housing and Urban Development is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Ministry; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in charge of the accepts responsibility for the Ministry Land, Housing and Urban Development financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the Ministry's financial statements give a true and fair view of the state of Ministry's transactions during the financial year ended June 30, 2015, and of the Ministry's financial position as at that date. The Principal Secretary in charge of the Ministry of Land, Housing and Urban Development further confirms the completeness of the accounting records maintained for the Ministry of Land, Housing and Urban Development which have been relied upon in the preparation of the Ministry of Land, Housing and Urban Development financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The revenue statements were approved and signed by the Principal Secretary on 10th Feb. 2015


Principal Secretary


Principal Accounts Controller

REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE REVENUE STATEMENT

I have audited the accompanying revenue statement of the Ministry of Land, Housing and Urban Development set out on pages 4 to 18, which comprise the revenue statement for the year ended 30 June 2015, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Revenue Statement

Management is responsible for the preparation and fair presentation of this revenue statement in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of a revenue statement that is free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the revenue statement to the Auditor-General in accordance with the provisions of Section 5 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on this revenue statement based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the revenue statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the revenue statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the revenue 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 revenue 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 Ministry's internal control. An audit also includes evaluating the appropriateness of

Ministry of Land, Housing and Urban Development – Revenue Statement for the year ended 30 June 2015

accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the revenue statement.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Collection of Land rent by KRA on behalf of the Ministry

As shown in note 8 to the revenue statement, Kenya Revenue Authority collected and remitted Kshs.1,045,285,832.34 to the National Treasury during the year ended 30 June, 2015. However, as reported in the previous year, the Agency agreement between the Ministry of Land, Housing & Urban Development was not availed for audit review for confirmation of specific terms and conditions of the agreement. Further, it was noted that schedules prepared and submitted by the Kenya Revenue Authority in support of the above collection amounted to Kshs.1,059,989,128.09. The resultant difference of Kshs.14,703,295.75 between the two sets of records has not been explained or reconciled. In the circumstances, it has not been possible to confirm the accuracy and validity of property income collected by KRA amounting to Kshs.1,045,285,832.34 for the year ended 30 June, 2015.

2. Arrears of Revenue

As reported in the previous year, the statement of revenue for the year ended 30 June, 2015 does not reflect arrears of revenue and revenue abandoned, as required by Public Finance Management Act, 2012 Section 82(2) and the Public Audit Act, 2003 section 5.2 (b). Consequently, it has not been possible to establish the status of arrears of revenue outstanding as at 30 June, 2015 in the Ministry of Land, Housing & Urban Development.

3. Revenue transferred to the Exchequer

The statement of revenue indicated that Kshs.2,076,413,151.50 was transferred to the exchequer account during the year ended 30 June, 2015. However and as reported in the previous year records maintained by the Controller of Budget indicated total receipts of only Kshs.1,587,972,620.25 resulting to unexplained or unreconciled variance of Kshs.488,440,531.25 (2013/2014 Kshs.523,616,017.75). Consequently, the accuracy and validity of the amount transferred to the exchequer account of Kshs.2,076,413,151.50 during the year ended 30 June, 2015 could not be confirmed.

4. Inventory of Government Buildings & Houses

The statement of revenue indicates that Kshs.1,188,337,962 was received as property income for the year ended 30 June, 2015 out of which 135,212,667 represents rent collected from government buildings. However, the Ministry had not provided an updated inventory of all government buildings and houses as at 30 June, 2015 and the expected rental income from each house/building. Consequently, it has not been possible to establish whether all rental income due from Government buildings and houses was received and accounted for.

5. Missing Receipt Vouchers

Receipt vouchers with value totaling Kshs.813,305 were not availed for audit verification. Actual revenue collected in these vouchers could, therefore, not be confirmed. Therefore, it has not been possible to confirm banking of the same as at the time of this audit.

6. Under Banking of Revenue Collections

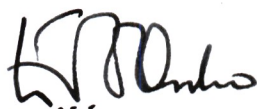
A review of revenue collections and banking revealed that there was under banking of revenue amounting Kshs.5,024,942. The Ministry has not explained the reason for the under banking and the action it is taking to recover the same. Consequently, it has not been possible to confirm that revenue collected was banked intact as required by Government Financial Regulations and Procedures.

7. Un-reconciled difference between the cash book and the revenue statement

The revenue statement reflects total revenue of Kshs.3,030,107,511 as at 30 June, 2015. However, the cash book indicates total revenue of Kshs.516,596,754 as at the same date. The resultant difference of Kshs.2,513,510,757 between the two sets of records has not been explained or reconciled. In the circumstances, the validity and accuracy of the revenue amount of Kshs.3,030,107,511 for the year ended 30 June, 2015 could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the revenue statement.



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

Nairobi

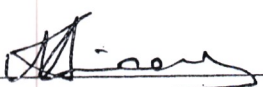
14 March 2016


OF REVENUE ENTITY – MINISTRY OF LAND, HOUSING AND URBAN
 DEPARTMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

I. STATEMENT OF REVENUES AND TRANSFERS

	Note	2014-2015 Kshs	2013-2014 Kshs
TAX REVENUES			
Taxes on Income, Profits and Capital Gains	1	-	-
Taxes on Property	2	6,132,245	62,548,109
Taxes on Goods and Services	3	-	-
Taxes on International Trade & Transactions	4	-	-
Other Taxes	5	-	-
TOTAL TAX RECEIPTS		6,132,245	62,548,109
NON TAX REVENUES			
Fees on use of Goods/Services	6	-	-
Social Security Contributions	7	-	-
Property Income	8	1,188,337,961.64	1,536,763,301
Fines, Penalties and Forfeitures	9	-	-
Other Receipts	10	-	-
Sale of Goods and Services	11	1,835,637,304.20	504,216,726
Receipts from Sale of Non Financial Assets	12	-	-
TOTAL NON TAX RECEIPTS		3,023,975,265.84	2,040,980,027
TOTAL REVENUE COLLECTED		3,030,107,510.84	2,103,528,136
TRANSFERS TO EXCHEQUER ACCOUNT			
Prior year adjustment (summation error adjustment in 2012/2013)		(2,076,413,151.50)	(896,473,946)
Land Rent collected by KRA on behalf of Ministry		(1,045,285,832.34)	(1,215,114,692)
BALANCE BROUGHT FORWARD	13	98,330,470	114,609,441
BALANCE CARRIED FORWARD	13	98,330,470	98,330,470

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 10th Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

1. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Revenue

The Ministry recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Ministry.

3. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statements. The revenue budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in to these revenue statements.

4. Comparative Figures

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

5. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2015.

RECEIVER OF REVENUE ENITIY - MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

TAXES ON INCOME, PROFITS AND CAPITAL GAINS

There is no revenue from taxes on income, profits and Capital Gains.

	Original Estimates	Revised Estimates	Actual	% Realized
Income Tax from Individual (PAYE)	-	-	-	-
Income from Corporate Tax	-	-	-	-
Income share of LATF	-	-	-	-
Other Income (Refunds)	-	-	-	-
Total Revenue	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10th Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

RECEIVER OF REVENUE ENTITY - MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

2. TAXES ON PROPERTY

	Original Estimates	Revised Estimates	Actual	% Realized
Immovable Property (Stand Premium on Town Plots)	-	743,805,140.00	6,132,245.00	0.82%
Second Hand Motor Vehicle Purchase Tax	-			
Total Revenue on Property		743,805,140	6,132,245.00	.082%
Balance brought forward		-	-	
Transfers to the Exchequer account		-	(6,132,245.00)	
Balance carried forward		-	-	

The transition from commissioner of Lands to the National Land Commission affected the processing of new allotment on which stand premium is paid and clean up exercise leading to less collection as opposed to previous year's double allocations.

The above revenue statement was approved on 10 Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

OFFICE OF THE COMMISSIONER OF LAND, HOUSING AND URBAN DEVELOPMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

TAXES ON GOODS AND SERVICES

There were no taxes on goods and services

	Original Estimates	Revised Estimates	Actual	% Realized
VAT on Domestic Goods and Services	-	-	-	-
VAT on Imported Goods and Services	-	-	-	-
VAT Refund	-	-	-	-
VAT Remissions	-	-	-	-
Total VAT	-	-	-	-
Excise Receipts	-	-	-	-
Refunds	-	-	-	-
Total Revenue on Goods and Services	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb, 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

4. TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS (CUSTOMS)

There were no taxes on international trade and transactions

	Original Estimates	Revised Estimates	Actual	% Realized
Customs Duties	-	-	-	-
Refunds	-	-	-	-
Other Taxes on International Trade and Transactions (IDF Fee)	-	-	-	-
Total Revenue	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb 2015 and signed by:

Shan
 Principal Secretary

Wan
 Principal Accounts Controller

REPUBLIC OF PHILIPPINES
 DEPARTMENT OF LOCAL GOVERNMENT DEVELOPMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

5. OTHER TAXES (NOT ELSEWHERE CLASSIFIED)

There were no other taxes

	Original Estimates	Revised Estimates	Actual	% Realized
Stamp Duty	-	-	-	-
Refunds	-	-	-	-
Total Revenue	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb, 2015 and signed by:


 Principal Secretary



 Principal Accounts Controller

6. FEES ON USE OF GOODS AND ON PERMISSION TO USE GOODS OR TO PERFORM SERVICES AND ACTIVITIES

There were no fees on use of Goods and on Permission to use Goods to perform services and activities

	Original Estimates	Revised Estimates	Actual	% Realized
Interest Received	-	-	-	-
Licences under Traffic Act	-	-	-	-
Licences under the Communication Act	-	-	-	-
Petroleum Development Levy (PDL)	-	-	-	-
Roads Maintenance Levy (RML)	-	-	-	-
Total Fees	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb 2015 and signed by:


 Principal Secretary



 Principal Accounts Controller

SOCIAL SECURITY CONTRIBUTIONS

There were no social security contributions

	Original Estimates	Revised Estimates	Actual	% Realized
Contributions from Government Employees to Social and Welfare Schemes within Government	-	-	-	-
Total Contributions	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb, 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

REVENUE ENHANCING DIVISION - MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
 REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

PROPERTY INCOME

	Original Estimates	Revised Estimates	Actual	% Realized
Interest	-	-	-	-
Dividends from Central Bank of Kenya (CBK)	-	-	-	-
Other Profits and Dividends	-	-	-	-
Surplus funds from Regulatory Authorities	-	-	-	-
Rent of Land	-	1,688,120,928.00	1,053,125,294.34	105.56%
Rent of Government Buildings and Housing	-	175,157,576.00	135,212,667.30	77%
Total Property Income	-	2,150,766,667	1,188,337,961	-
Balance brought forward	-	-	-	-
Amount collected by KRA	-	-	(1,045,285,832.34.)	-
Transfers to the Exchequer account	-	-	(143,052,129.30)	-
Balance carried forward	-	-	-	-

The variance on the rent of government building and housing is due to staff who were devolved hence no receipt from the county Government.

The above revenue statement was approved on 30 Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

OFFICE OF THE COUNTY ENGINEER - ADMINISIKY OF LAND, HOUSING AND URBAN DEVELOPMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

FINES, PENALTIES AND FORFEITURES

There were no funds received from fines, penalties and forfeitures.

	Original Estimates	Revised Estimates	Actual	% Realized
Fines, Penalties and Forfeitures and Other Charges	-	-	-	-
Total Income	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

RECEIPTS IN Y C A J A O U R L A N D E V L O P M E N T
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

10. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

There were no other receipts.

	Original Estimates	Revised Estimates	Actual	% Realized
Miscellaneous Revenue	-	-	-	-
Sundry Revenue	-	-	-	-
Total Revenue	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

RECEIVER OF REVENUE ENTITY – MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

11. SALE OF GOODS AND SERVICES

	Original Estimates	Revised Estimates	Actual	% Realized
Administrative Fees and Charges				
Incidental Sales by Non-Market Establishments	-	-	-	0%
Sale of Tender Documents	-	-	-	0%
Land Valuation Fees	-	10,482,476.00	7,525,845.00	72%
Land Adjudication and Case Fees	-	-	0	0%
Land Registration Fee	-	30,360,829.00	21,854,881.00	72%
Conveyance Fees	-	1,113,240,693.00	2,741,310.00	0.3%
Other Land Revenue	-	302,196,332.00	1,803,071,018	596.8%
Sale of freehold interest in Agricultural	-	-	444,250.00	0%
Total Revenue	-	1,456,280,333.00	1,835,637,304	126.08%
Balance brought forward	-		98,330,470.00	
Prior year adjustment (error adjustment 2012/2013)				
Refund	-			
Transfers to the Exchequer account	-		-6,738,997.00	
Balance carried forward			(1,927,673,027)	0

The difference was due to heightened system of governance.

The above revenue statement was approved on 10th Feb 2015 and signed by:


Principal Secretary


Principal Accounts Controller

RECEIPTS FROM SALE OF NON FINANCIAL ASSETS

There were no receipts from sale of non-financials assets.

	Original Estimates	Revised Estimates	Actual	% Realized
Receipts from the Sale of Buildings	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-	-
Receipts from the Sale of Intangible Non-Produced Assets	-	-	-	-
Total Revenue	-	-	-	-
Balance brought forward	-	-	-	-
Transfers to the Exchequer account	-	-	-	-
Balance carried forward	-	-	-	-

The above revenue statement was approved on 10 Feb 2015 and signed by:


 Principal Secretary


 Principal Accounts Controller

RECEIVER OF REVENUE ENTITY – MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015

BALANCES CARRIED FORWARD

The balance of Kshs 98,330,470 for the year ended 30 June 2014 was transferred on 24.03.2015.

No balance for the year ended 30 June 2015 since a revenue account was opened where everyday collection are transferred to the exchequer through a standing order by Central Bank of Kenya.

STATEMENT OF ARREARS OF REVENUE AS AT 30TH JUNE 2015

There were no arrears of revenue

Tax Head	Principal - Kes.	Interest - Kes.	Penalty - Kes.	Total Arrears - Kes.
Corporate Tax	-	-	-	-
PAYE	-	-	-	-
VAT on Domestic Goods & Services	-	-	-	-
VAT on Imported Goods & Services	-	-	-	-
Excise Taxes	-	-	-	-
Withholding Tax	-	-	-	-
Total Debt	-	-	-	-

ANNEX 5

Explanation of Significant Variances.

The significant variance between actual revenue and revised estimate are explained below.

- a) The variance of 22% on Rent of Government Building and Housing was due to officers working in the National Government who were devolved and the house rent is received under County Government.
- b) The Variance of 28% on Land Valuation was caused by the cleanup of registries which rendered the registries to be closed hence no revenue generated.
- c) The Variance of 28% on Land registration fee caused by the cleanup of registries which rendered the registries to be closed hence no revenue generated.