

REPUBLIC OF KENYA



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By Hon Aden Duale,
Leader of Majority
Thurs 13/11/14
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KENYA NATIONAL AUDIT OFFICE

Vol. 29

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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
**THE COUNCIL OF LEGAL EDUCATION/
KENYA SCHOOL OF LAW**
FOR THE YEAR ENDED
30 JUNE 2013



REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON THE COUNCIL OF LEGAL EDUCATION/KENYA SCHOOL OF LAW FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Council of Legal Education/ Kenya School of Law set out on pages 1 to 9, which comprise the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 14 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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 Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15(2) 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 International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit 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 control 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 Council'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 that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Un-Authorised Bank Overdraft

The financial statements presented for audit reflect an outstanding overdraft facility of Kshs.42,521,121.00 arranged with a commercial bank. However, the contract agreement made available for audit review indicates that the bank offered temporary overdraft facility to expire on 31 August 2012 at an interest rate of 29% with 2% commitment fees charged upfront. Further, in accordance with Section 28 of the Public Finance Management Act, 2012, no approval by the Cabinet Secretary, National Treasury has been made available for audit verification. In addition, the Council incurred irregular expenditure of Kshs.7,495,273.65 as bank charges as a consequence of the overdraft facility.

2. Cash and Bank Balances

- (i) The financial statements of the Council of Legal Education/Kenya School of Law for the period ended 30 June 2013 reflect cash and bank balance amounting to Kshs.40,863,501 out of which Kshs.25,006.00 was not supported by a board of survey report as at 30 June 2013.
- (ii) Further, the bank reconciliations for five bank accounts have long outstanding unrepresented cheques of Kshs.2,774,847, uncredited cheques of Kshs.49,117,727.40, direct debits of Kshs.48,294,639.96 and direct credits of Kshs.42,065,584.60 which have not been explained or cleared.

3. Non Remittance of Pay As You Earn (PAYE)

The statement of financial position reflects Payables and Accruals balance of Kshs.166,338,585.00 which includes outstanding PAYE of Kshs.9,654,354.83 as at 30 June 2013. As a result, the Council of Legal Education/Kenya School of Law contravened the Income Tax Act and may attract penalties and interest charges as PAYE had not been paid as at the time of the audit.

4. Working Capital

The statements of financial position of the Council of Legal Education/Kenya School of Law as at 30 June 2013 reflects current assets amounting Kshs.169,711,755.00 compared to current liabilities of Kshs.208,859,822.00 leading to negative working capital of Kshs.39,148,067.00. As a result, the current ratio for the Council of Legal Education/Kenya School of Law is approximately 0.81, casting doubt on the ability of the Council of Legal Education/Kenya School of Law to meet its obligations as and when they fall due and effective delivery of its services in accordance with its mandate.

Qualified Opinion

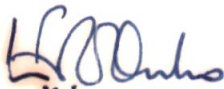
In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Council of Legal Education/Kenya School of Law as at 30 June 2013, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Council of Legal Education Act Cap 16A and Kenya School of Law Act, 2012

Other Matters

I draw your attention to the following weak internal controls:

1. There is no risk management process and disaster recovery plan.
2. There is no information technology policy in place to manage and guide information technology operations to ensure data integrity.
3. The internal audit function is understaffed

These matters may compromise the operating efficiency and effectiveness of the Council of Legal Education /Kenya School of Law. My Opinion is not qualified in respect of these matters.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 May 2014

KENYA SCHOOL OF LAW



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

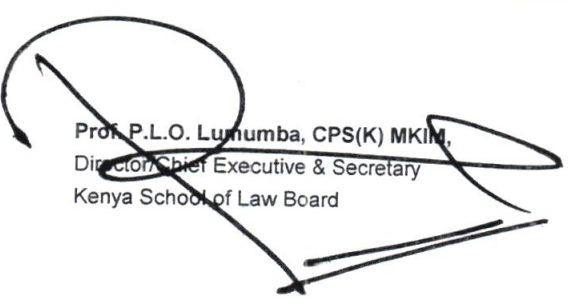
2012/2013



STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2013

| | | June 2013 | June 2012 |
|-------------------------------------|-------|-----------------------------|-----------------------------|
| | NOTES | KES | KES |
| ASSETS | | | |
| Non-Current Assets | | | |
| Property and Equipment | 11 | 977,011,809 | 858,249,309 |
| Current Assets | | | |
| Consumable stocks | | 6,019,135 | 6,886,872 |
| Receivables and Prepayments | 8 | 111,292,331 | 136,147,828 |
| Cash and Bank Balances | 10 | 40,863,501 | 29,364,250 |
| Short-term Deposits | 10 | 1,736,787 | 1,736,787 |
| | | <u>159,911,755</u> | <u>174,135,738</u> |
| TOTAL ASSETS | | <u>1,136,923,564</u> | <u>1,032,385,048</u> |
| CAPITAL FUND AND LIABILITIES | | | |
| Capital fund | | 1,100,219,890 | 1,009,219,890 |
| Revaluation Reserve | | 15,720,875 | 15,720,875 |
| Accumulated Deficit | | (187,877,023) | (215,431,181) |
| | | <u>928,063,742</u> | <u>809,509,584</u> |
| Current Liabilities | | | |
| Bank Overdraft | 10 | 42,521,237 | 21,951,512 |
| Payables & Accruals | 9 | 166,338,585 | 200,923,952 |
| | | <u>208,859,822</u> | <u>222,875,464</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>1,136,923,564</u> | <u>1,032,385,048</u> |
| | | 0 | (0) |

The financial statements on pages 1-10 were approved and signed on behalf of the Council by


Prof. P.L.O. Lunumba, CPS(K) MKIM,
Director/Chief Executive & Secretary
Kenya School of Law Board


Prof. Patricia Kameri-Mbote, SC
Chairperson
Kenya School of Law Board



STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE, 2013.

| | | June 2013 | June 2012 |
|-------------------------------------|-------|--------------------|---------------------|
| | NOTES | KES | KES |
| INCOME | | | |
| Fees Income | 2 | 238,470,416 | 185,823,113 |
| GoK Grant | | 162,005,600 | 100,500,000 |
| Other Income | 3 | 31,817,147 | 42,941,040 |
| Total Income | | 432,293,164 | 329,264,153 |
| EXPENDITURE | | | |
| Staff Emoluments & Benefits | 4 | 155,922,739 | 154,790,694 |
| Operating Expenses | 5 | 47,967,748 | 42,049,679 |
| Administration Expenses | 6 | 153,600,223 | 130,847,671 |
| Council Members Allowances | 7 | 5,052,052 | 10,837,160 |
| Audit Fees | | 580,000 | 500,000 |
| Depreciation | 11 | 41,616,243 | 34,940,954 |
| Total Expenditure | | 404,739,006 | 373,966,159 |
| Surplus/Deficit for the Year | | 27,554,158 | (44,702,006) |



STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE, 2013

| | | June 2013 | June 2012 |
|--|--------------|----------------------|----------------------|
| | Notes | KES | KES |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | |
| Net surplus for the year | | 27,554,158 | (44,702,006) |
| Adjustments for:- | | | |
| Depreciation | 11 | 41,616,243 | 34,940,954 |
| Profit on sale of Motor vehicle | | (27,500) | - |
| Interest Income | | - | - |
| Surplus before working capital changes | | 69,142,901 | (9,761,051) |
| Decrease in Receivables | | 24,855,497 | (48,432,259) |
| Decrease in Consumable Stocks | | 867,737 | (412,951) |
| Increase in Payables | | (34,585,367) | 85,787,032 |
| Net cash flows from operating activities | | 60,280,768 | 27,180,771 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchase of property and equipment | | (160,641,243) | (131,592,210) |
| Proceeds from Sale of Motor vehicle | | 290,000 | - |
| Interest received | | - | - |
| Net cash flows from investing activities | | (160,351,243) | (131,592,210) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Grant from GOK | | 91,000,000 | 100,000,000 |
| Net Cashflow from Financing Activities | | 91,000,000 | 100,000,000 |
| Net Increase in Cash and Cash Equivalents | | (9,070,475) | (4,411,439) |
| Cash and Cash Equivalents at beginning of the period | | 9,149,527 | 13,558,338 |
| Cash and Cash Equivalents at end of the period | 10 | 79,052 | 9,149,527 |



**STATEMENT OF CHANGES IN CAPITAL FUND AND RESERVES FOR THE YEAR ENDED 30TH
JUNE, 2013**

| | Accumulated Deficit KES | Revaluation Reserve | Capital Fund KES | Total KES |
|---|--|--------------------------------|-----------------------------|----------------------|
| At 1st July 2011 | (170,729,175) | 15,720,875 | 909,219,890 | 754,211,590 |
| GoK Development Grant | | | 100,000,000 | 100,000,000 |
| Deficit for the year | (44,702,006) | | - | (44,702,006) |
| As at 30th June, 2012 | (215,431,181) | 15,720,875 | 1,009,219,890 | 809,509,584 |
| At 1st July 2012 | (215,431,181) | 15,720,875 | 1,009,219,890 | 809,509,584 |
| GoK Development Grant | | | 91,000,000 | 91,000,000 |
| Surplus / Deficit for the year | 27,554,158 | | - | 27,554,158 |
| As at 30th June, 2013 | (187,877,023) | 15,720,875 | 1,100,219,890 | 928,063,742 |



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2013

1 SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Operation

The financial statements have been prepared in compliance with International Financial Reporting Standards (IFRS). The measurement basis applied is the historical basis of accounting. The financial statements are presented in Kenya Shillings (Kes)

The preparation of financial statements is in conformity with the IFRS which require the use of estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Council's policies.

(b) Revenue Recognition

Income is recognised in the period in which it is earned. Government funding is recognised on

Grants related to property, equipment and other assets are presented in the reserves. Grants for recurrent expenditure are dealt with in the income statement in the year it is received. Gok Grant

Investment income is recognised in the period in which it is earned

(c) Critical Accounting Estimates and Judgement

Estimates and judgement are continually evaluated on the basis of historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

In the process of applying accounting policies, the Council makes certain estimates and assumptions about future events. Such estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the financial year, are described below:

(d) Property and Equipment

The Council makes estimates in determining the depreciation rates of property and equipment. The rates used are set out in the accounting policy for depreciation of property and equipment in below



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30TH JUNE, 2013

All property and equipment are initially recorded at cost and thereafter at historical cost less accumulated depreciation. Depreciation is calculated on a straight-line basis at annual rates estimated to write-off carrying values of the assets over their expected useful lives.

The annual depreciation rates in use are:

| | |
|------------------------|-------|
| Computer Equipment | 33.3% |
| Office Equipment | 30.0% |
| Motor Vehicles | 25.0% |
| Library Books | 20.0% |
| Furniture and Fittings | 12.5% |
| Buildings | 2.5% |

Gains or losses on disposal of property and equipment are determined by reference to their carrying amount and are taken into account in determining the surplus for the year. Depreciation for the year was Kshs. 41,616,243.00

(e) Receivables

Trade receivables are recognised and carried at original invoice amounts less an allowance for the uncollectible amounts. A provision of 5% on Non - School fees accounts receivable is made. Bad debts are written off as incurred. Accounts receivable for the year were Kes. 67,657,934.00 for Non - School fees and Kes 20,403,495.00 for School fees. Provision for bad and doubtful debts for this year amounted to Kes 3,382,896.00

(f) Cash and Cash Equivalents

For purposes of the cashflow statement, cash and cash equivalents comprise cash on hand; deposits in banks and short-term deposits readily convertible to known amounts of cash and subject to insignificant risk of change in value. Cash and cash equivalent for the year amounted to Kes 40,863,501.00

(g) Stocks

Stocks of consumables are valued at the lower of cost and net realizable value

(h) Payables

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid for goods and services received whether or not billed to the Council. Account payables for the year was Kes 166,388,585.00

(i) Provisions and Accruals

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits

(j) Retirement Benefits

The Council operates a defined contribution benefit scheme for all its employees. The scheme is administered by Alexander Forbes Financial Services and operates according to provisions of the Retirement Benefits Act (1997). The assets of the scheme are held in a separate trustee administered fund that is funded by both the Council and its employees.

The Council also contributes to a statutory defined contribution scheme, the National Social Security fund (NSSF). The contributions are determined by the National Social Security Fund Act (Cap 258)

The Council's contributions to this scheme are charged to the income statement in the year to which they relate.



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2013

| | June 2013 | June 2012 |
|---|--------------------|--------------------|
| | KES | KES |
| 2 FEES INCOME | | |
| Tuition Fees | 159,415,417 | 135,719,780 |
| Examination Fees | 65,464,000 | 37,516,500 |
| Application/Registration Fees | 2,759,000 | 2,905,000 |
| Pupilage Supervision | 5,337,000 | 4,446,000 |
| Library Fees | 5,495,000 | 5,235,833 |
| Total | 238,470,416 | 185,823,113 |
| 3 OTHER INCOME | | |
| Conference & Sports Facilities (4) | (1,807,646) | 7,684,908 |
| Rent Income | 2,450,900 | 2,548,000 |
| Interest Income | 70,504 | 375,083 |
| Continuing Professional Development | 27,974,823 | 16,755,483 |
| Accreditation Income | 2,250,000 | 12,300,000 |
| Other Income | 878,567 | 3,277,566 |
| Total | 31,817,147 | 42,941,040 |
| Income from conference facilities is net of direct expenses totalling Kes. 31,315,575.14 (2011/2012 was KShs 28,891,078.14) | | |
| 4 STAFF EMOLUMENTS AND BENEFITS | | |
| Salaries & Wages | 89,125,649 | 91,586,388 |
| House Allowance | 25,436,878 | 24,853,870 |
| Retirement Benefits | 17,345,738 | 16,685,131 |
| Other Allowances | 9,188,159 | 11,514,699 |
| Leave Allowance | 2,439,492 | 2,257,145 |
| Medical Expenses | 12,386,824 | 4,674,376 |
| Total | 155,922,739 | 154,790,694 |
| 5 OPERATING EXPENSES | | |
| Library expenses | 998,186 | 1,157,724 |
| Pupilage Supervision | 7,398,812 | 4,002,434 |
| Part-time Lecturers | 10,963,250 | 9,146,500 |
| Accreditation Expenses | 3,437,188 | 2,601,399 |
| Examinations Expenses | 3,863,902 | 4,242,681 |
| Students Welfare | 4,454,111 | 5,743,727 |
| Continous Professional Development | 12,728,819 | 13,074,000 |
| Hire of Facilities | 4,123,480 | 2,081,213 |
| Total | 47,967,748 | 42,049,679 |
| 6 ADMINISTRATION EXPENSES | | |
| Traveling and Accommodation | 9,987,787 | 6,500,663 |
| Postage & Delivery | 192,719 | 71,734 |
| Telephone Expenses | 4,395,503 | 4,688,747 |
| Official Entertainment | 421,315 | 230,618 |
| Electricity | 7,093,119 | 7,337,401 |
| Water and Sewerage | 5,343,128 | 5,351,490 |
| Printing & Stationery | 24,789,790 | 24,946,162 |
| Advertising and publicity | 7,052,292 | 7,016,646 |
| Computer Costs | 4,460,686 | 3,266,391 |
| Bank Charges | 7,626,238 | 3,047,936 |
| Conferences & Workshops | 3,771,128 | 3,219,085 |
| Bad Debts | 3,383,707 | - |
| Other Expenses | 2,089,532 | 2,206,264 |
| Motor Vehicle Running Expenses | 11,341,547 | 10,047,859 |
| Cleaning | 10,616,600 | 9,442,669 |
| Repairs & Maintenance | 31,251,307 | 29,334,937 |
| Insurance Expenses | 1,260,416 | 1,300,432 |
| Security services | 3,647,805 | 3,552,404 |
| Professional Fees | 4,149,041 | 4,384,087 |
| Training and Development | 6,178,763 | 5,546,429 |
| Staff Welfare & Uniforms | 4,547,800 | 2,574,804 |
| Total | 153,600,223 | 130,847,671 |



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2013

| | June 2013 | June 2012 |
|---|---------------------|---------------------|
| | KES | KES |
| 7 Council Members Allowances | | |
| Council Members Allowances | 5,052,052 | 10,837,160 |
| Total | <u>5,052,052</u> | <u>10,837,160</u> |
| 8 RECEIVABLES AND PREPAYMENTS | | |
| Non- Fees Debtors | 67,657,934 | |
| Less provision for Bad & Doubtful debts | 3,382,897 | |
| Net Non- Fees Debtors | 64,275,037 | 63,310,744 |
| Fees Debtors | 20,403,495 | 12,680,966 |
| Staff Receivables | 3,692,082 | 5,181,090 |
| Prepayments & Deposits | 792,691 | 1,001,835 |
| VAT Receivables | 22,129,026 | 53,686,480 |
| Salary control | - | 227,167 |
| Staff advances | - | 27,300 |
| Total | <u>111,292,331</u> | <u>136,147,828</u> |
| 9 PAYABLES AND ACCRUALS | | |
| Non- Fees Debtors | 8,031,067 | 6,513,177 |
| Fees Paid in Advance | 103,446,250 | 108,304,417 |
| Accounts Payables | 24,454,931 | 52,986,725 |
| Bank Loans | 191,145 | 21,473 |
| HELB payable | - | 1,424 |
| Rent receivable | - | 9,351 |
| Withholding Tax Payable | 1,130,280 | 747,430 |
| Contract Retentions | 17,574,884 | 16,672,702 |
| Payroll Liabilities | 10,930,028 | 15,049,502 |
| Provision for Audit Fees | 580,000 | 650,000 |
| Total | <u>166,338,585</u> | <u>200,923,952</u> |
| 10 CASH AND CASH EQUIVALENTS | | |
| Cash and Bank Balances | | |
| Cash in Hand | 25,006 | 10,870 |
| Bank A/C 0100131599701 | 29,211,616 | 17,749,076 |
| Bank A/C 0100131599702 | 3,255,603 | 3,257,103 |
| Bank A/C 0100132090200 | 570,649 | 254,609 |
| BBK A/C 2022099110 | 1,452,403 | - |
| BBK A/C 2022099224 | 6,348,224 | 8,089,592 |
| BBK 2022099240 | - | 3,000 |
| Total | <u>40,863,501</u> | <u>29,364,250</u> |
| Bank Overdraft | | |
| Bank A/C 0100131599700 | (42,521,121) | (21,723,725) |
| BBK 2022099240 | (116) | - |
| BBK A/C 2022099110 | - | (227,787) |
| | <u>(42,521,237)</u> | <u>(21,951,512)</u> |
| Short-term Deposit | 1,736,787 | 1,736,787 |
| Total | <u>79,051</u> | <u>9,149,526</u> |



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30TH JUNE, 2013

11. PROPERTY & EQUIPMENT SCHEDULE

| | Leasehold Land | Buildings | Capital Work in Progress | Office Equipment | Computer Equipment | Libray Books | Motor Vehicles | Furniture & Fittings | Total |
|-----------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|-------------------|-------------------|----------------------|----------------------|
| | Kes | 2.50% Kes | 0.00% Kes | 30.00% Kes | 33.33% Kes | 20.00% Kes | 25.00% Kes | 12.50% Kes | Kes |
| As at 30th June 2012 | 84,000,000 | 413,442,700 | 383,554,370 | 19,744,044 | 25,879,116 | 10,909,873 | 15,778,448 | 31,429,719 | 984,738,270 |
| Additions | - | - | 131,767,839 | 6,498,025 | 8,498,396 | 5,112,793 | - | 8,764,190 | 160,641,243 |
| Revaluation Adjustment | 0 | 0 | 0 | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | (900,000) | - | (900,000) |
| Adjustments | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| As at 30th June 2013 | 84,000,000 | 413,442,700 | 515,322,208 | 26,242,070 | 34,377,512 | 16,022,666 | 14,878,448 | 40,193,909 | 1,144,479,514 |
| DEPRECIATION | | | | | | | | | |
| As at 30th June 2012 | - | 80,177,536 | - | 8,989,739 | 16,177,329 | 5,966,422 | 7,889,224 | 7,288,711 | 126,488,962 |
| Eliminated Depreciation | - | - | - | - | - | - | (637,500) | - | - |
| Charge for the year | - | 10,336,067 | - | 7,872,621 | 11,459,171 | 3,204,533 | 3,719,612 | 5,024,239 | 41,616,243 |
| As at 30th June 2013 | - | 90,513,603 | - | 16,862,360 | 27,636,500 | 9,170,956 | 10,971,336 | 12,312,950 | 168,105,205 |
| NET BOOK VALUE | | | | | | | | | |
| As at 30th June 2012 | 84,000,000 | 333,265,164 | 383,554,370 | 10,754,305 | 9,701,787 | 4,943,451 | 7,889,224 | 24,141,008 | 858,249,309 |
| As at 30th June 2013 | 84,000,000 | 322,929,096 | 515,322,208 | 9,379,710 | 6,741,012 | 6,851,711 | 3,907,112 | 27,880,960 | 977,011,809 |