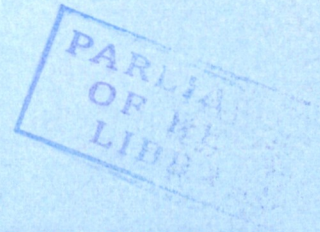


REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
REVENUE STATEMENT OF THE OFFICE OF  
THE ATTORNEY-GENERAL AND  
DEPARTMENT OF JUSTICE**

**FOR THE YEAR ENDED  
30 JUNE 2014**

*Paper Laid*  
*By Hon. A. Duale, MP (Koms)*  
*On 21.04.2015 (PM)*  
*MW*





# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENT OF THE OFFICE OF THE ATTORNEY-GENERAL AND DEPARTMENT OF JUSTICE FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE REVENUE STATEMENTS

I have audited the accompanying revenue statement of Office of the Attorney-General and Department of Justice set out on pages 3 to 13, for the year ended 30 June 2014 together with other explanatory information provided in accordance with the provisions of Article 229 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.

#### **Management's Responsibility for the Financial Statements**

The Principal Secretary in charge of the Office of the Attorney-General and Department of Justice is responsible for the preparation and fair presentation of the statement of revenue in accordance with International Public Sector Accounting Standards (Cash Basis) 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 Principal Secretary is also responsible for the submission of the statement of revenue to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on this statement of revenue based on the audit and report in accordance with the provisions of Section 9 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 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 Office of the Attorney-General and Department of Justice'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. Unremitted Revenue**

The statement of revenue for the year ended 30 June 2014 reflects total actual receipts of Kshs.284,874,802.95 inclusive of a balance brought forward of Kshs.1,852,239.80. Further, the revenue statement reflect Kshs.268,022,563.15 as having been transferred to the exchequer account, only Kshs.243,972,880.20 was confirmed as having been transferred to the exchequer. The remaining balance of Kshs.40,901,922.75 is still held in the accounts of the Office of the Attorney-General and Department of Justice.

No reasons have been provided for not remitting revenue receipts amounting to Kshs.40,901,922.75 to the exchequer.

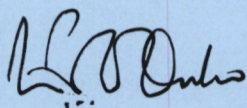
#### **2. Unexplained Revenue over and Under collection**

The statement of revenue as at 30 June 2014 reflects total actual receipts of Kshs.283,022,563.15 against estimated receipts of Kshs.219,880,917.00 resulting in over collection of Kshs.61,141,646.15 or 29% and under collection of Kshs.22,412,019.00 or 10% of the estimated amount respectively in various revenue collection items. Further, there were no receipts in respect of two items namely Auctioneers Receiver's Fees and Estate Duty Fees against which collections totalling Kshs.5,511,451.00 were expected.

The reasons for material deviations between the estimated and actual receipts have not been provided in the statement of revenue contrary to Public Sector Accounting Standards Board Guidelines.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the statement of revenue as at 30 June 2014 gives a true and fair view of the revenue collected by the Office of the Attorney-General and Department of Justice in accordance with International Public Sector Accounting Standards.



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

**Nairobi**

**31 March 2015**



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**OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE**

**RECEIVER OF REVENUE**

**REVENUE STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

---

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

RECEIVER OF REVENUE ENTITY - (*OFFICE OF THE ATTORNEY GENERAL AND  
DEPARTMENT OF JUSTICE*)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)

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IV.SIGNIFICANT ACCOUNTING POLICIES.....	4
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**OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The *Office of the Attorney General and Department of Justice* was formed on 01-Jul-2013 by merging The State Law Office and the Ministry of Justice and Constitutional Affairs. At cabinet level, the office of the attorney General and department of justice is represented by the Cabinet Secretary, who is responsible for the general policy and strategic direction of the office of the attorney General and department of justice

**(b) Key Management**

The office of the attorney General and department of justice day-to-day management is under the following key organs:

The solicitor general  
AIE holders who are heads of departments  
The director of administration

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	-Njee Muturi
2.	Director of administration	-Peter Kusimba
3.	Head of accounting unit	- Philip Gathuya

**(d) Fiduciary Oversight Arrangements**

The fiduciary oversight is undertaken by among other organs

- i. The internal audit department- who carry out the day to day audit of the operations of the office
- ii. The audit committee that evaluate the reports of the internal auditor and give recommendations on the best course of action
- iii. The Kenya national audit office who does the final audit of the accounts of the office and forwards the unresolved issues to the parliamentary accounts committee.
- iv. The Parliamentary accounts committee that evaluates all the unresolved issues between the auditor general and the office and afterwards gives recommendations on how best these issues can be resolved or any disciplinary action to be taken.

**(e) Entity Headquarters**

P.O. Box 40112  
Sheria House  
Harambee Avenue  
Nairobi, KENYA

**OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

**(f) Entity Contacts**

Telephone: (254) 020 2227461  
E-mail: info.statelawoffice@Kenya.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
...  
...  
...

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

RECEIVER OF REVENUE ENTITY - (indicate actual name of the entity)

REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)

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## I. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for the national government shall prepare an account in respect of the revenue received and collected by the receiver during that financial year.

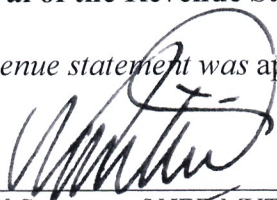
The Principal Secretary in charge of the *Office of the Attorney General and Department of Justice* is responsible for the preparation and presentation of the receiver of revenue report, which give a true and fair view of the state of affairs of the *Office of the Attorney General and Department of Justice* for and as at the end of the financial year (period) ended on June 30, 2014. 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 status of the revenue collected by the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the revenue report, and ensuring that they are free from material misstatements, whether due to error or fraud.

The Principal Secretary in charge of the *Office of the Attorney General and Department of Justice* accepts responsibility for the *entity's* revenue report, which has 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 this revenue report give a true and fair view of the *Office of the Attorney General and Department of Justice* revenue performance during the financial year ended June 30, 2014. The Principal Secretary in charge of the *Office of the Attorney General and Department of Justice* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the *Office of the Attorney General and Department of Justice* confirms that the entity has complied fully with applicable Government Regulations and that the funds collected during the year were transferred to the Exchequer Account. Further the Principal Secretary confirms that this report has 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 statement* was approved and signed by the Principal Secretary on \_\_\_\_\_ 2014



Principal Secretary (NjEE MUTURI)  
Receiver of Revenue

**RECEIVER OF REVENUE ENTITY - (OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

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**II. REPORT OF THE INDEPENDENT AUDITORSON THEREVENUE STATEMENTS**

We have audited the accompanying revenue statements of *Office of the Attorney General and Department of Justice for the year ended June 30, 2014*, which comprise a statement of revenue and transfers and a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the revenue statements**

The *Office of the Attorney General and Department of Justice* Management is responsible for the preparation and fair presentation of the revenue statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error.

**Auditors' responsibility**

Our responsibility is to express an opinion on the revenue statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the revenue statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the revenue statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the revenue statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *Office of the Attorney General and Department of Justice* preparation and fair presentation of the revenue 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the revenue statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying revenue statements present fairly, in all material respects, the financial position of the revenue collected as at June 30, 2014, and transfers to the exchequer account for the year then ended in accordance with International Public Sector Accounting Standards.

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Auditor General

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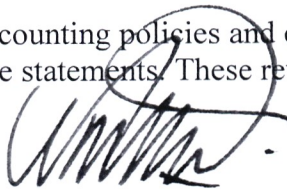
Date

**RECEIVER OF REVENUE ENTITY - (OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE)**  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

**III. STATEMENT OF REVENUES AND TRANSFERS**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>TAX REVENUES</b>			
Taxes on Income, Profits and Capital Gains	1	xxx	xxx
Taxes on Property	2	xxx	xxx
Taxes on Goods and Services	3	xxx	xxx
Taxes on International Trade & Transactions	4	xxx	xxx
Other Taxes	5	xxx	xxx
<b>TOTAL TAX REVENUE</b>		<b>xxx</b>	<b>xxx</b>
<b>NON TAX REVENUES</b>			
Fees on use of Goods/Services	6	283,022,563.15	259,593,630.10
Social Security Contributions	7	xxx	xxx
Property Income	8	xxx	xxx
Fines, Penalties and Forfeitures	9	xxx	xxx
Other Receipts	10	xxx	xxx
Sale of Goods and Services	11	xxx	xxx
Receipts from Sale of Non Financial Assets	12	xxx	xxx
<b>TOTAL NON TAX REVENUE</b>		<b>283,022,563.15</b>	<b>259,593,630.10</b>
<b>TOTAL REVENUE COLLECTED</b>		<b>283,022,563.15</b>	<b>259,593,630.10</b>
<b>TRANSFERS TO EXCHEQUER ACCOUNT</b>		268,412,645.20	257,741,390.30
<b>BALANCE BROUGHT FORWARD</b>	13	1,852,239.80	
<b>BALANCE CARRIED FORWARD</b>	13	<b>16,462,157.75</b>	<b>1,852,239.80</b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on \_\_\_\_\_ 2014 and signed by:



Principal Secretary (NJEE MUTURI)  
Receiver of Revenue

RECEIVER OF REVENUE ENTITY - (*OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE*)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)

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**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 *Office of the Attorney General and Department of Justice* and all values are rounded to the nearest thousand (KShs'000). 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 *Office of the Attorney General and Department of Justice*.

**2. Recognition of Revenue**

The *Office of the Attorney General and Department of Justice* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *Office of the Attorney General and Department of Justice*.

**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, 2014.

**REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

**IV. NOTES TO THE REVENUE STATEMENT**

**1. TAXES ON INCOME, PROFITS AND CAPITAL GAINS**

	Original Estimates	Revised Estimates	Actual	% Realized
Income Tax from Individuals (PAYE)				
Income Tax from Corporations				
Income share of LATF				
Other Income (Refunds)				
Total Revenue	219,880,917.00		283,022,563.15	128.71%
Balance brought forward			1,852,239.80	
Transfers to the Exchequer account			268,412,645.20	
Balance carried forward			16,462,157.75	

Commentary on Actual Revenue against the Revised Estimates

**2. TAXES ON PROPERTY**

	Original Estimates	Revised Estimates	Actual	% Realized
Immovable Property (Stand Premia on Town Plots)				
Second Hand Motor Vehicle Purchase Tax				
Total Revenue on Property				
Balance brought forward				
Transfers to the Exchequer account				
Balance carried forward				

RECEIVER OF REVENUE ENTITY - (OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE)  
 REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)

3. 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				

4. TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS (CUSTOMS)

	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				

RECEIVER OF REVENUE  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

**5. OTHER TAXES (NOT ELSEWHERE CLASSIFIED)**

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

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

	Original Estimates	Revised Estimates	Actual	% Realized
Auctioneers Receiver's fees	4,980,218.00	4,980,218.00	-	0%
Official Receiver's fees	1,437,730.00	1,437,730.00	187,300.00	13.03%
Registration of Companies	84,331,684.00	84,331,684.00	134,778,712.55	159.82%
Registration of Trade Unions	2,490,109.00	2,490,109.00	136,800.00	5.49%
Registration of Coat of Arms	177,074.00	177,074.00	3,230,102.20	1824.15%
Registration of Business Names	55,335,751.00	55,335,751.00	42,616,384.00	77%
Registration of Marriages	24,347,730.00	24,347,730.00	24,465,141.70	100.48%
Registration of Hire Purchase	2,766,788.00	2,766,788.00	2,189,316.00	79.13%
Registration of Societies	6,308,276.00	6,308,276.00	8,781,575.00	139.21%
Registration of Newspapers, Books	99,381.00	99,381.00	227,699.90	229.11%
Estate Duty fees	531,223.00	531,223.00	-	0%
Public Trustees Fees	28,774,590.00	28,774,590.00	45,636,461.80	158.6%
Business Name Search	8,300,363.00	8,300,363.00	20,773,070.00	250.27%
Total Fees	219,880,917.00	219,880,917.00	283,022,563.15	
Balances brought Forward			1,852,239.80	
Transfers to the Exchequer			243,972,880.20	
Funds held by Huduma Kenya			12,130,840.00	
Funds held in Old Account M-Pesa			1,200,000.00	
Funds In Old Account Public Trustee			11,108,925.00	
Balance Carried Forward			16,462,157.75	

**RECEIVER OF REVENUE ENTITY - (OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

Item Head	Estimated Receipts	Actual Receipts	Over	Under
Auctioneers Receiver's fees	4,980,218.00	-		4,980,218.00
Official Receiver's fees	1,437,730.00	187,300.00		1,250,430.00
Registration of Companies	84,331,684.00	134,778,712.55	50,447,028.55	
Registration of Trade Unions	2,490,109.00	136,800.00		2,353,309.00
Registration of Coat of Arms	177,074.00	3,230,102.20	3,053,028.20	
Registration of Business Names	55,335,751.00	42,616,384.00		12,719,367.00
Registration of Marriages	24,347,730.00	24,465,141.70	117,411.70	
Registration of Hire Purchase	2,766,788.00	2,189,316.00		577,472.00
Registration of Societies	6,308,276.00	8,781,575.00	2,473,299.00	
Registration of Newspapers, Books	99,381.00	227,699.90	128,318.90	
Estate Duty fees	531,223.00	-		531,233.00
Public Trustees Fees	28,774,590.00	45,636,461.80	16,861,871.80	
Business Name Search	8,300,363.00	20,773,070.00	12,472,707.00	
	219,880,917.00	283,022,563.15	85,553,665.15	22,412,019.00

**7. 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				

RECEIPTS OF REVENUE ENVELOPE (STATE OF KENYA) - RECEIPTS OF REVENUE ENVELOPE  
**REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

**8. 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				
Rent of Government Buildings and Housing				
Total Property Income				
Balance brought forward				
Transfers to the Exchequer account				
Balance carried forward				

**9. 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				

RECEIVER OF REVENUE ENTITY - (OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE)  
 REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)

10. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

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

11. SALE OF GOODS AND SERVICES

	Original Estimates	Revised Estimates	Actual	% Realized
Administrative Fees and Charges				
Incidental Sales by Non-Market Establishments				
Sale of Tender Documents				
Total Revenue				
Balance brought forward				
Transfers to the Exchequer account				
Balance carried forward				

RECEIPTS OF REVENUE BALANCE SHEET (STATEMENT OF FINANCIAL POSITION)  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)**

**12. RECEIPTS FROM SALE OF NON FINANCIAL 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				

**13. BALANCES CARRIED FORWARD**

Huduma Kenya transferred Ksh.12,130,840.00 to the Revenue account on 01/10/2014

Central bank transferred Ksh.12,308,925.00 from the old account to the revenue account on 19/09/2014

RECEIVER OF REVENUE ENTITY - (OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE)  
 REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2014 (KSHS'000)

14. STATEMENT OF ARREARS OF REVENUE AS AT 30<sup>TH</sup> JUNE 20XX

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				
<b>Total Debt</b>				

THE OFFICE OF THE ATTORNEY GENERAL & DEPARTMENT OF JUSTICE - R120  
STATEMENT OF REVENUE FOR THE YEAR ENDED 30TH JUNE, 2014

VOTE 120  
HEAD 000 000 000

ITEM	REVENUE ITEM HEAD	ESTIMATED RECEIPTS (KES)	ACTUAL RECEIPTS (KES)	OVER (KES)	UNDER (KES)
1420207	Auctioneers Receiver's Fees	4,980,218.00	-		4,980,218.00
1420208	Official Receiver's fees	1,437,730.00	187,300.00		1,250,430.00
1420209	Registration of Companies	84,331,684.00	134,778,712.55	50,447,028.55	
1420210	Registration of Trade Unions	2,490,109.00	136,800.00		2,353,309.00
1420211	Registration of Coat of Arms	177,074.00	3,230,102.20	3,053,028.20	
1420212	Registration of Business Names	55,335,751.00	42,616,384.00		12,719,367.00
1420213	Registration of Marriages	24,347,730.00	24,465,141.70	117,411.70	
1420214	Registration of Hire Purchase	2,766,788.00	2,189,316.00		577,472.00
1420215	Registration of Societies	6,308,276.00	8,781,575.00	2,473,299.00	
1420218	Registration of Newspapers, Books	99,381.00	227,699.90	128,318.90	
1420230	Estate Duty Fees	531,223.00	-		531,223.00
1420231	Public Trustees Fees	28,774,590.00	45,636,461.80	16,861,871.80	
1420232	Business Names	8,300,363.00	20,773,070.00	12,472,707.00	
	<b>Totals</b>	<b>219,880,917.00</b>	<b>283,022,563.15</b>	<b>85,553,665.15</b>	<b>22,412,019.00</b>

balance b/f	1,852,239.80
Actual Receipts 2013/14	283,022,563.15
<b>Sub-Total</b>	<b>284,874,802.95</b>
Transferred to the Exchequer	243,972,880.20
Huduma Kenya	12,130,840.00
M-Pesa Old Account	1,200,000.00
Public Trustee Old Account	11,108,925.00
<b>Sub-Total</b>	<b>268,412,645.20</b>
Balance c/d	16,462,157.75

  
NJEE MUTURI  
SOLICITOR GENERAL

