

REPUBLIC OF KENYA



PARLIAMENT  
OF KENYA  
LIBRARY

**KENYA NATIONAL AUDIT OFFICE**

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
PUBLIC SERVICE COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE 2014**

# REPUBLIC OF KENYA

Telephone +254-20-342330  
x +254-20-311482  
E-Mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON PUBLIC SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2014

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Public Service Commission set out on pages 13 to 29 which comprise the statement of asset's as at 30 June 2014, the statement of receipt's and payments, statement of cash flows for the year then ended, summary statement of appropriation recurrent and development combined 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. 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 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.

Management is also responsible for the submission of the financial statements 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 these financial statements based on the audit and report in accordance with provisions of Section 15 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.

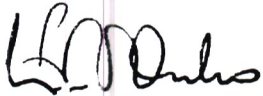
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 Commission'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 audit opinion.

### **Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position as at 30 June, 2014 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis), Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.



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

**Nairobi**

**04 May 2015**



---

**PUBLIC SERVICE COMMISSION**  
**REPORTS AND FINANCIAL 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)**

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Public Service Commission (PSC) was set up in 1954 with the mandate to advise on appointments of candidates to posts in the Civil Service. The Commission was subsequently enshrined in the Constitution at independence in 1964. This bestowed on the Commission the power to appoint persons to hold or act in offices in the public service and in the service of local authorities (including the power to confirm in appointments); the power to exercise disciplinary control over persons holding or acting in those offices; the power to remove those persons from office; and authority over withholding, reduction or suspension of benefits for persons who had served in the public service.

The current Commission is established under Article 233 of the Constitution. The Commission consists of a chairperson, vice-chairperson and seven other members appointed in accordance with Article 233 of the Constitution. The current Commission took office on 14<sup>th</sup> January, 2013. The mandate of the reconstituted Commission is set out in Articles 234, 155 (2)(a), 158 (2)(3) and (4), 171 (2) and 230 (2)(b). The Commission is assisted by a Secretariat head by a Secretary who is also the Chief Executive Officer.

The Public Service Commission Act, 2012 prescribes the manner in which the Commission should fulfil its mandate. The Chairperson leads the Commission which does its business through the Commission Board in setting general policy and strategic direction of the Commission. The Commission conducts its business through eight (8) committees which have specific terms of reference. In addition, ad hoc committees are formed to deal with specific issues as and when they arise.

The committees of the commission are: Audit, Governance and ICT; Capacity and Capability Development; Compliance and Quality Assurance; Terms and Conditions of Service; Finance, Planning and General Purpose; Human Resource Planning, Recruitment and Selection; and Transition and Devolution Matters. During the year under review, the Committees held several meetings to deliberate and make recommendations on policy issues relating to the mandate of the Commission. The recommendations were considered and approved by the Commission during its weekly meetings. In total the Commission held 65 meetings.

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

---

**1 KEY ENTITY INFORMATION AND MANAGEMENT (continued)**

**(d) Fiduciary Oversight Arrangements**

The Commission's fiduciary activities are conducted through the aforementioned Eight Committees. The key fiduciary role during the year was assured through the Finance, Planning and General Purpose Committee that approves the proposal for programmes formulation, execution, monitoring and evaluation as well as the Strategic Plan, Performance Contract and Financial reporting prior to their consideration and approval by the Commission Board.

The Audit, Governance and ICT Committee also designs approve road maps for ensuring fiduciary compliance to objective and systemic governance and internal control.

The activities of the Commission were also over sighted by the Offices of the Controller of Budget and Auditor General that continuously approved expenditure requests through Exchequer approvals and authorization as well as continuous audit during the Financial Year.

**(e) PSC Headquarters**

P.O. Box 30095 - 00100  
Commission House  
Harambee Avenue  
Nairobi, KENYA

**(f) PSC Contacts**

Telephone: (254) 020 2223901-5, 2227471-5  
E-mail: psck@publicservice.go.ke  
Website: www.publicservice.go.ke

**(g) PSC Bankers**

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

**(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

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

---

Service Commission Act and Regulations; delay in enactment of legislation to institutionalize and operationalize values in Articles 10 and 232 of the Constitution; inadequate office accommodation for the Commission and secretariat staff; undefined organizational structures and staff establishment in ministries and departments; high staff turnover in professional cadres such as doctors and nurses; delays in determining disciplinary cases by law courts thus affecting human resource planning and straining the budget in case of reinstatement; and storage of completed declaration of income, assets and liabilities forms.

**Emerging Issues and Recommendations**

- (a) **Rationalization of staffing levels and roles.** During the year under review, the Commission in collaboration with the Ministry of Devolution and Planning constituted a capacity assessment and rationalization programme (CARPS) committee to develop a strategy for capacity assessment and rationalization of the public service as well as implementation guidelines. The strategy entails a criterion for determining and ensuring an optimal staffing level across the national and county public service. The Commission will progressively implement the CARPS recommendations with the appropriate government agencies on receipt of the Committees report.
- (b) **Aligning the Human Resource Management Policies and Instruments to the Constitution.** The Commission will adhere to the Constitutional provisions and other relevant legislation in the discharge of its mandate by progressively developing, reviewing and aligning all human resource management and development policies, regulations, guidelines, among other instruments to the Constitution.
- (c) **Delegation of Powers and Functions.** In line with the spirit of devolution of power and authority, the Commission will gradually delegate its powers and functions to ministries and Departments while maintaining accountability. In this regard, the Commission will empower the authorized officers to enable them manage the human resource functions in a more efficient and effective manner. On delegation, the Commission will strengthen its capacity to undertake the oversight role to ensure that the delegated powers and functions are discharged in line with existing laws, policies and legislation for effective service delivery. To effectively play this role, the Commission will implement an elaborate monitoring and evaluation framework. The framework will provide direction on auditing, investigating and reporting on the implementation of the human resource functions in the public service. Further, the Commission will put in place measures to ensure that Authorised Officers discharge the delegated powers and functions in accordance with the regulations. This will include introducing an accountability framework.
- (d) **Public Participation in Policy Making.** The Commission recognizes the critical role played by the public and other key stakeholders in policy making. In this respect, the Commission will develop and issue a comprehensive policy on public involvement in policy development and review. This policy will provide a framework for effective engagement of the public and other key stakeholders.
- (e) **Promotion of Values and Principles in Articles 10 and 232.** Embracing values and principles in Articles 10 and 232 is a major step towards transforming the public service. To enhance compliance with the values and principles, the Commission will develop strategies and programmes for promotion and compliance. In doing so, the

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

---

**COMMISSION SECRETARY'S REPORT**

The Public Service Commission is established under Article 233 of the Constitution of Kenya. It consists of a Chairperson, Vice Chairperson and seven other members appointed by the President with approval of the National Assembly. In the discharge of its mandate, the Commission is assisted by a Secretariat headed by a Commission Secretary. The Commission sets the strategic direction of the Commission while the Secretariat executes the strategy. The Commission like other commissions and independent offices is required under Article 254(1) to prepare an annual report of its activities, work plans and financial statements and submit the report to the President and Parliament.

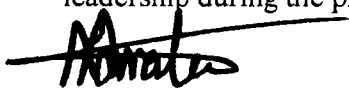
In order to comply with the various Constitutional provisions in the discharge of its mandate such as affording equal opportunities for appointments, training and advancement at all levels of the public service of men and women, members of all ethnic groups and PWDs, the Commission developed and issued policies and guidelines relating to performance of its functions. Further, the Commission restructured the secretariat into the Office of the Secretary and five technical directorates for effective discharge of the expanded mandate.

The Commission supported the implementation of the Ministries' and State Departments' strategic plans by ensuring that qualified persons were appointed in accordance with the requests of various government departments and agencies. The appointed staff were deployed to operational departments as well as various flagship projects in Ministries and Departments. This contributed greatly to improved service delivery.

During the year under review, the Commission appointed 246 persons to the service of which 141 (57%) were male and 105 (43%) female, promoted 8,560 persons in various ministries of which 3,950(46%) were male and 4,6130(54%) were female. The Commission in line with the Public Officer Ethics Act, 2003, also administered the Declaration of Income, Assets and Liabilities to 195,654 officers out of the expected 317,724 officers translating to a compliance rate of 87%. A total of 28070 officers did not comply. The variance of about 94,000 is as a result of the secondment of officers to county public service during the transition to devolved government and whose declaration returns had not been received by the time the declaration returns were compiled. In terms of funding, the Commission was allocated a total of Kshs 883 million for various programmes and activities. Out of this, a total of Kshs 675 million was utilized on recurrent while Kshs 206 million was spent on development.

The Secretariat is committed to full implementation of the Commission's Mandate. Let me take this opportunity to thank the staff that has made it possible for the Commission to comply with prescribed standards and Strategic Plan.

Finally, my special thanks go to the Commission Chairperson and all the Commissioners for their leadership during the preparation of the plan.



**ALICE A. OTWALA, (MRS), CBS**  
**COMMISSION SECRETARY/CHIEF EXECUTIVE**

DATE: 30/9/2014.....

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

---

**V. STATEMENT OF THE AUDITOR GENERAL ON THE REPORTS AND FINANCIAL STATEMENT OF THE PUBLIC SERVICE COMMISSION**

( To be inserted )

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

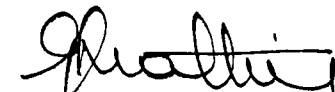
---

**VII. STATEMENT OF ASSETS**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	10	22,384,726	11,103,013
Cash Balances	11	559,590	63,425
Advances	12	<u>324,176</u>	<u>341,001</u>
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>23,268,492</u></b>	<b><u>11,507,439</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	11,507,439	3,926,847
Surplus/Deficit for the year		11,761,052	8,766,719
Prior year adjustments	14	<u>-</u>	<u>(1,186,127)</u>
<b>NET FINANCIAL POSITION</b>		<b><u>23,268,492</u></b>	<b><u>11,507,439</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/ 2014 and signed by:

  
 Accounting Officer

  
 Principal Accounts Controller


**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Difference	% of Utilisation Difference to Final Budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Revenues/Receipts</b>						
Transfers from National Treasury	999,750,033	(128,005,918)	871,744,115	871,744,115	-	100%
Proceeds from Sale of Non-Financial Assets (AIA)	<u>8,000,000</u>	<u>2,783,650</u>	<u>10,783,650</u>	<u>9,668,510</u>	<u>(1,115,140)</u>	<u>90%</u>
<b>Total Revenues/Receipts</b>	<b><u>1,007,750,033</u></b>	<b><u>(125,222,268)</u></b>	<b><u>882,527,765</u></b>	<b><u>881,412,625</u></b>	<b><u>(1,115,140)</u></b>	<b><u>100%</u></b>
<b>Payments/Expenses</b>						
Compensation of Employees	418,246,273	(1,089,868)	417,156,405	417,156,404	(1)	100%
Use of goods and services	287,935,260	(36,132,400)	251,802,860	244,430,602	(7,372,258)	97%
Other grants and transfers	850,000	-	850,000	864,321	14,321	102%
Social Security Benefits	272,000	(5,000,000)	(4,728,000)	265,237	4,993,237	-6%
Acquisition of Assets	300,446,500	(83,000,000)	217,446,500	215,987,265	91,459,236	99%
Other Expenses	-	-	-	6,457,944	6,457,944	>100%
<b>Total Payments/Expenses</b>	<b><u>1,007,750,033</u></b>	<b><u>(125,222,268)</u></b>	<b><u>882,527,765</u></b>	<b><u>885,161,774</u></b>	<b><u>2,634,009</u></b>	<b><u>100%</u></b>

In Original Estimates of the Year 2013/2014 under the item 2710120 Government Pensions & Retirement there were no Estimated Budget under this item but in the Revised Estimate two Treasury deducted Kshs 5,000,000 in error because there were no funds in the first case, this resulted in the utilization difference of (5.61%) of the social budget line.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/2014 and signed by:

  
 Accounting Officer


  
 Principal Accounts Controller

XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget f=d/c%
	a	b	c=a+b	d	e=d-c	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Revenues/Receipts</b>						
Transfers from National Treasury	290,000,000	(83,000,000)	207,000,000	207,000,000	-	100%
<b>Payments/Expenses</b>						
Acquisition of Assets	290,000,000	(83,000,000)	207,000,000	206,074,573	(925,427)	100%
Other Expenses	-	-	-	3,408,969	3,408,969	>100%
<b>Total Payments/Expenses</b>	<b>290,000,000</b>	<b>(83,000,000)</b>	<b>207,000,000</b>	<b>209,483,542</b>	<b>2,483,5429</b>	<b>100%</b>

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

  
 Accounting Officer

  
 Principal Accounts Controller

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

---

**XII. SUMMARY STATEMENT OF PROVISIONINGS**

<b>Details of General Account on Vote</b>	<b>2013 - 2014</b> Kshs	<b>2012 - 2013</b> Kshs
GAV Provisioning account balance	<u>33,011,639</u>	<u>13,591,031</u>
<b>Total</b>	<u>33,011,639</u>	<u>13,591,031</u>
<b>Details on Exchequer Account</b>		
Exchequer Provisioning account balance	<u>34,970,348</u>	<u>15,079,578</u>
<b>Total</b>	<u>34,970,348</u>	<u>15,079,578</u>

**IV. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**4. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods during the year. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**5. Budget**

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

**6. Comparative figures**

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

**7. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

4	COMPENSATION OF EMPLOYEES	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	Basic salaries of permanent employees	115,685,644	113,250,463
	Personal allowances paid as part of salary	<u>301,470,760</u>	<u>101,851,675</u>
	<b>Total</b>	<b><u>417,156,404</u></b>	<b><u>215,102,138</u></b>
5	USE OF GOODS AND SERVICES	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	Utilities, supplies and services	5,072,028	6,400,000
	Communication, supplies and services	9,964,218	11,644,323
	Domestic travel and subsistence	25,623,436	28,352,744
	Foreign travel and subsistence	3,966,666	2,500,000
	Printing, advertising and information supplies & Services	42,919,248	86,571,997
	Rentals of produced assets	10,578,531	12,000,000
	Training expenses	46,551,251	62,893,705
	Hospitality supplies and services	32,091,778	40,628,860
	Insurance costs	5,688,921	4,734,507
	Specialised materials and services	8,395,138	28,605,110
	Office and general supplies and services	10,788,897	18,479,764
	Fuel	4,846,660	5,068,450
	Other operating expenses	29,075,969	40,550,601
	Routine maintenance - vehicles and other Transport equipment	1,928,000	2,863,608
	Routine maintenance - other assets	<u>6,939,861</u>	<u>18,625,366</u>
	<b>Total</b>	<b><u>244,430,602</u></b>	<b><u>369,919,035</u></b>
6	OTHER GRANTS AND OTHER PAYMENTS		
	Membership Fees and Dues and Subscriptions to International Organizations	864,321	975,000
	<b>Total</b>	<b><u>864,321</u></b>	<b><u>975,000</u></b>
7	SOCIAL SECURITY BENEFITS		
	Government pension and retirement benefits	265,237	2,049,490
	<b>Total</b>	<b><u>265,237</u></b>	<b><u>2,049,490</u></b>

**PUBLIC SERVICE COMMISSION**  
**Accounts and Financial Statements**  
**for the year ended June 30, 2014**

10 BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Central Bank of Kenya Rec A/c no. (1000003596- 2012/13) (1000181297-2013/14)			924,333	2,669,279
Central Bank of Kenya Dev A/c no. (100003097- 2012/13) (10000182199-2013/14)			925,427	3,408,969
Central Bank of Kenya Dep A/c no. (1000123346- 2012/13) (1000182113-2013/14)			<u>20,534,966</u>	<u>5,024,765</u>
<b>Total</b>			<b><u>22,384,726</u></b>	<b><u>11,103,013</u></b>

11 CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
PSC Head office	<u>559,590</u>	<u>63,425</u>
Total	<u>559,590</u>	<u>63,425</u>

12 ADVANCES


Name of Officer	Amount Taken	Amount Surrendered	Balance	Balance
Esther Cheronu	145,196	84,700	60,496	-
Bernard Otieno Ngaa	174,358	58,120	116,238	-
Moses Eliya Isika	77,439	32,275	45,164	-
Leah Osoro	60,000	40,000	20,000	-
Alex Kiprotich Koros	164,556	82,278	82,278	-
2012/2013 Outstanding advances	-	-	-	<u>341,001</u>
<b>Total</b>	<b><u>621,549</u></b>	<b><u>297,373</u></b>	<b><u>324,176</u></b>	<b><u>341,001</u></b>

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	The Commission made payments amounting Kshs.48,591,031.20 against funded provision on Development Vote Kshs.35,000,000 resulting in excess of Kshs.13,591,031.20	The original Estimates were more than the Revised	Ezekiel Ohando AD/Finance	Resolved	
2	Accommodation at Crater have Company Kshs.800,000	Formal Authority was made at the end of Financial Year.	Mr. Ruchuu , PSCMO	Resolved	
3.	Misallocation of Funds Kshs.123,720.00	The expenditure was put to the correct item.	Mrs.Elizabeth Irura , Head of Accounting Unit	Resolved	
4	GAV – Excess Expenditure over approved Estimates Kshs.13,591,031.20	The exchequer issue for financial year amounted to Kshs.52M against original Kshs.80M	Ezekiel Ohando AD/Finance	Resolved	
5.	Exchequer and GAV balances from previous years outstanding.	Treasury Authority needed to clear the Balances	Head of Accounting Unit, Mrs Elizabeth Irura	Not Resolved	Not known

  
 Accounting Officer

  
 Principal Accounts Controller

**PUBLIC SERVICE COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2013/14</b>	<b>Historical Cost (Kshs) 2012/13</b>
Land		
Buildings and structures		
Transport equipment	184,878,365	57,153,892
Office equipment, furniture and fittings	20,299,550	20,169,550
ICT Equipment, Software and Other ICT Assets	39,411,822	39,281,822
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>244,589,737</b>	<b>116,605,264</b>