

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

REVENUE STATEMENT

FOR THE YEAR ENDED
30 JUNE 2016

PENSIONS DEPARTMENT



*Paper laid by
Majority Party Whp
Wednesday
7/5/17*



**RECEIVER OF REVENUE
THE NATIONAL TREASURY
PENSIONS DEPARTMENT
STATEMENT OF REVENUE**

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

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**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

I. NATIONAL TREASURY INFORMATION AND MANAGEMENT

(a) Background Information

The National Treasury was established via the Executive Order No. 2 of May 2013. The basis for establishment of the National Treasury is found in Article 225 (i) of the Constitution of Kenya which states that an Act of Parliament shall provide for the establishment, functions and responsibilities of the National Treasury. This has been actualized in Section 11 and 12 of the Public Finance Management (PFM) Act 2012.

At Cabinet Level, the National Treasury is represented by the Cabinet Secretary for Finance, who is responsible for the general policy and strategic direction of the Ministry.

(b) Key Management

The National Treasury day-to-day management is under the following key offices:-

Office of the Principal Secretary

This office is responsible for the administration of the National Treasury for efficient delivery of public services that have been assigned to this Ministry. The Principal Secretary is also charged with the responsibility of rendering advice to the Cabinet Secretary in order to enhance efficiency and collective responsibility of the National Treasury.

Organizational structure of the National Treasury

The Ministry is organized into four (4) technical Directorates headed by Directors General and (1) Administrative and Support Services Directorate headed by a Principal Administrative Secretary. Each Director General is responsible for a Directorate comprising a cluster of Departments responsible for related policy functions. The Directorates and Departments are as follows:

Directorate of Budget, Fiscal and Economic Affairs

The Directorate is headed by a Director General, reporting to the Principal Secretary, National Treasury. It is organized into the following five (5) Technical Departments each headed by a Director:

- Budget Department;
- Macro and Fiscal Affairs Department
- Financial and Sectoral Affairs Department;
- Inter-Governmental Fiscal Relations Department
- Public Procurement Department.

Directorate of Accounting Services and Quality Assurance

The Directorate is headed by a Director General reporting to the Principal Secretary, National Treasury. It is organized into the following four (4) Technical Departments each headed by a Director:

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

- Government Accounting Services;
- Internal Auditor Services Department;
- Financial Management Information Systems (FMIS)
- National Sub-County Treasuries.

Directorate of Portfolio Management

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following three (3) Technical Departments each headed by a Director:

- Government Investment and Public Enterprises;
- National Assets and Liabilities Management;
- Pensions Department.
- Public Private Partnership Unit

Directorate of Public Debt Management

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following three (3) Technical Departments each headed by a Director:

- Resource Mobilization (Front Office);
- Debt Policy, Strategy and Risk Management (Middle Office);
- Debt Recording and Settlement (Back Office).

Directorate of Administrative and Support Services (Common Shared Services)

The Directorate is headed by a Principal Administrative Secretary, reporting to the Principal Secretary. It is organized into eleven (11) specialized functions offering common shared services. The common shared services of the National Treasury consist of functions that are not core to the National Treasury but offer critical support services to the National Treasury. The functions include:

- Accounting,
- Finance,
- Human Resource Management and Development,
- Central Planning and Project Monitoring,
- Supply Chain Management,
- Legal,
- Public Communications,
- General Administration,
- Records Management;
- Internal Audit;
- ICT

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:-

NO.	Designation	Name
1.	Principal Secretary	Dr. Kamau Thugge, CBS
2.	Principal Administrative Secretary	Mr. Mutua Kilaka, CBS, SS
3.	Director General, BFEA	Dr Geoffrey Mwau, EBS
4.	Director General, AS&QA	Mr. Bernard Ndung'u
5.	Director General, PIPM	Ms. Esther Koimett, CBS
6.	Director General, PDMO	Mr. Wohoro Ndohho
7.	Ag. Director, Macro & Fiscal Affairs Department	Mr. Wanyambura Mwambia, OGW
8.	Director, Budget Department	Mr. Francis Anyona, OGW
9.	Ag. Director, Financial and Sectoral Affairs Department	Mr. Nzomo Mutuku
10.	Ag Director, Public Procurement Department	Mr. Eric Korir
11.	Internal Auditor General	Mr. Alfayo Mogaka
12.	Ag. Director, Accounting Services Department	Mr. Wala Jona
13.	Ag. Director, National Sub County Treasuries	Mr. Tom Khakhame
14.	Ag Director, Financial Management Information System	Mr. Jerome Ochieng
15.	Director, Public Private Partnership Unit	Eng. Stanley Kamau
16.	Ag. Director, National Assets and Liability Management	Mrs. Beatrice Gathirwa
17.	Director, Government Investment and Public Enterprises	Mr. Kennedy Ondieki
18.	Secretary/Director, Pensions Department	Mr. Shem Nyakutu
19.	Director, Resource Mobilization Department	Mr. Jackson Kinyanjui
20.	Director of Administration	Mr David Oleshege, OGW
21.	Head, Accounts Division	Mr. George K. Gichuru
22.	Head Finance Division	Mr. Kimathi Mugambi
23.	Head, Supplies Chain Management	Mr. Peter Momanyi
24.	Director, Human Resource Management and Development	Mrs. Susan Mucheru
25.	Head, Information Communication and Technology	Mr. Edward Rutere
26.	Head, Central Planning and Project Monitoring Unit	Mr. Antony Muriu
27.	Head, Public Communications	Mr. Maina Kigaga
28.	Programme Coordinator, Public Financial Management Reform Secretariat	Mr. Julius Mutua

(d) Fiduciary Oversight Arrangements

To manage the fiduciary risk, the National Treasury has put in place fiduciary oversight arrangements including setting up committees. The key oversight arrangements include:

Internal Audit Unit

The National Treasury has a well resourced internal Audit Unit. The Unit is charged with the responsibility of conducting risk based, value for money and systems audit, providing assurance that appropriate institutional policies, procedures and business practices are being followed; verifying the existence of assets administered by the Ministry, and evaluating the adequacy and reliability of information available to the management. The Unit reports directly to the accounting officers on a regular basis.

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FOR THE YEAR ENDED JUNE 30, 2016**

Audit Committee

The Audit Committee forms a key element in the governance process and its principle role is that of providing oversight of financial reporting, risk management and internal controls. The National Treasury established an audit committee comprising officers from all departments of the Ministry. The Committee reviews and analyses all audit queries and makes recommendations on how to reduce fiduciary risks. In addition, the committee ensures that audit queries and external audit recommendations are fully addressed.

Budget Implementation Committee

To monitor the implementation of the Ministry's budget, programmes and activities, the National Treasury has appointed a committee comprising officers from all the Departments of the Ministry. The Committee reviews and analyses the progress made by Departments in the implementation of budget and the planned programmes and activities and advises the management accordingly.

Monitoring and Evaluation

The Ministry undertakes monitoring and evaluation exercises to establish progress made in the implementation of various programmes and projects including those that are funded by the development partners.

(a) The National Treasury Headquarters

P.O. BOX 30007- 00100,
Harambee, Avenue
Nairobi Kenya

(b) The National Treasury Contacts

Telephone: (254)020-2252299
Email: info@treasury.go.ke/ Website: www.treasury.go.ke

(c) The National Treasury Banker

Central Bank of Kenya
Haile Selassie Avenue
P. O. Box 60000-00200
Nairobi, Kenya

(d) Independent Auditors

The Attorney General
Kenya National Audit Office
Anniversary Towers
P. Box 30084-00100
Nairobi, Kenya

(e) Principal Legal Adviser

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

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

II. FORWARD BY THE CABINET SECRETARY

The National Treasury is mandated to coordinate economic and financial management of the country in accordance with section 12 of the Public Finance Management Act, 2012. Overall, the National Treasury has strived to maintain a policy environment that is conducive to economic growth and development of the Country. As a result of consistent implementation of the bold economic policies, structural reforms and sound macroeconomic management, the economy grew by 5.6 percent in 2015 compared to 5.3 percent growth in 2014. This strong growth was supported by positive growth in agriculture, forestry and fishing (4.8 percent), mining and quarrying (6.9 percent), electricity and water supply (8.5 percent), wholesale and retail trade (7.3 percent), accommodation and restaurant (12.1 percent) and information and communication (9.7 percent). Growth in other sectors, particularly manufacturing, construction, finance and insurance and real estate remained robust.

The annual inflation rate was 6.4 percent by June 2016 compared 6.5 percent in June 2015, and was therefore, within the current allowable margin of 2.5 percent on either side of the target of 5.0 percent. The Kenya shilling continued to display relatively less volatility compared with the major regional currencies due to improved Diaspora remittances and the narrowing of the current account deficit while official foreign exchange reserves held by the Central Bank grew to US\$ 7,648 million (equivalent to 5.1 months of import cover) by June 2016 from US\$ 7,212 million (4.5 months of import cover) in June 2015.

In budget performance, the National Treasury expenditure stood at **Kshs.38,523,924,151** against an approved budget of **Kshs.40,667,213,863** in recurrent while Development expenditure stood at **Kshs.43,832,593,224** against an approved budget of **Kshs.45,836,475,797** giving an overall absorption rate of 95.2%.

Other key achievements during the year under review are:-

- The National Treasury mobilized external resources amounting to Kshs.366.67 billion. This included Kshs.320.23 billion in loans and Kshs.46.44billion in grants.
- The National Treasury continued to support Kenya Revenue Authority to achieve its target in revenue collection and simplification of the tax system. This included the implementation of the *i-tax* platform.
- In its commitment to deepen the Financial Markets, the Ministry finalized the Financial Services Authority bill and disseminated to stakeholders for comments and prepared the draft Nairobi International Financial Centre Bill.
- The National Treasury developed a pipeline of 65 bankable Public Private Partnership projects ready for investment. Other achievements in promoting PPP include continuous financial, technical and legal support to MDAs in the preparation of PPP projects, development of standardized documentation framework to support implementation of PPP and development of a template on PPP project submission.
- The National Treasury continued to build capacity on Public Financial Management in Ministries, Departments, Agencies as well as County Governments. 1,297 officers were trained over the financial year 2015/16 across the country.

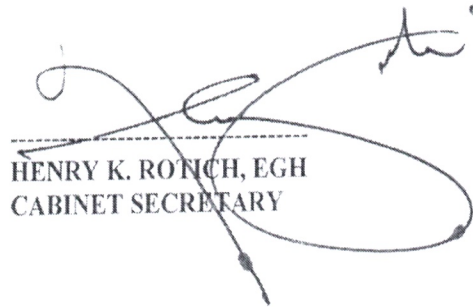
**THE NATIONAL TREASURY
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FOR THE YEAR ENDED JUNE 30, 2016**

Some of the challenges the National Treasury faced while implementing the budget 2015/16 include:-

1. Lack of adequate funds to finance all the budget requests by Ministries, Departments and Agencies.
2. Inadequate funds to finance all the programmes and projects of the National Treasury.
3. Low absorption of Official Development Assistance (ODA).
4. Slow enactment of relevant regulation and related legal instruments to facilitate financial sector deepening.
5. High turnover of staff especially in the core technical areas of the National Treasury.

To surmount the above challenges and ensure successful implementation of the National Treasury goals and objectives, the Ministry will:-

1. Continue to maintain a prudent fiscal stance consistent with the medium-term debt targets while pursuing a shift in the composition of expenditure towards development priorities.
2. Strengthen capacity building in public financial management to MDAs and County Governments to ensure that the high expectations linked to devolution are met.
3. Enhance the Government's cash management system to avoid undue pressure on payment flows and interest rates, and reduce borrowing costs for the government and the private sector.
4. Ensure constant collaboration between the National Treasury and all the Stakeholders.
5. Promote the Public Private Partnership initiatives to finance government capital projects.
6. Engage other developments partners for concessional loans and grants as well as pursue strategies to facilitate issuance of international bonds to finance government projects.
7. Fast track and implement the proposed new scheme of service for the National Treasury officers to retain staff.



HENRY K. ROTICH, EGH
CABINET SECRETARY

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

1. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

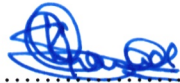
Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for the national government shall prepare an account in respect of the revenue received and collected by the receiver during that financial year.


The Principal Secretary in charge of the National Treasury 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 National Treasury for and as at the end of the financial year ended on June 30, 2016. 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 National Treasury accepts responsibility for the National Treasury'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 national treasury's revenue performance during the financial year ended June 30, 2016. The Principal Secretary in charge of The national Treasury further confirms the completeness of the accounting records maintained for The National Treasury 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 National Treasury 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  2016.



DR KAMAU THUGGE, CBS
Receiver of Revenue



GEORGE K GICHURU
Head of Accounting Unit

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON PENSIONS DEPARTMENT FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE REVENUE STATEMENT

I have audited the accompanying Revenue Statement of Pensions Department set out on pages 9 to 12, and a summary of significant accounting policies and other explanatory information for the year ended 30 June 2016, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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 Statement

The Accounting Officer - National Treasury 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 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 statement to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on the statement of revenue based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

Report of the Auditor-General on the Statement of Revenue for the year ended 30 June 2016 – Pensions Department

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 statement.

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

Basis for Adverse Opinion

1. Un-supported Balances

1.1 Revenue Collected

The statement of revenue reflects total revenue of Kshs. 459,421,435.00 which as disclosed under Note 5 includes 31% Contribution and Cap Deductions of Kshs.455,812,435.00 and Kshs.3,609,255.00 respectively. The amounts represent collection during the period under review. The analysis for the amounts showing details of the contributors were not, however, provided for audit review.

1.2 Revenue Balance

The statement of revenue reflects a nil balance as at 30 June 2016. The amount collected totalling Kshs. 459,421,435.00 was apparently transferred to the National Exchequer during the period under review. The bank statement, bank certificate and bank reconciliations were not, however, provided. The accuracy of the balance could not, therefore, be confirmed.

2. Un-resolved Issues for 2014/2015 Financial Year

2.1 Un-supported Balance

The statement of revenue under the notes reflected General Deposit-PMG account balance of Kshs. 1,051,602,039.19 which was not supported by trial balance figures and analyses.

2.2 Comparative Figures for 2013/2014

Note 4 to the statement of revenue also reflects Other Suspense balance of Kshs.1,971,533.15 relating to overpayments of pension made over the years. However, the balance was not analyzed. In addition no indication was given regarding how Pensions Department intended to recover the amounts overpaid to the pensioners.

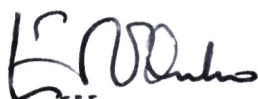
2.3 Financial Position

The accumulated actual revenue balance of Kshs.2,125,593,875.47 disclosed under Note 4 to the statement and nil balance carried forward as at 30 June 2015 reflected in the statement were not supported by related cashbook balances or bank records.

In addition, no bank reconciliation statement or statement of financial position as at 30 June 2015 for the revenue were prepared and submitted for audit.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the revenue statement do not present fairly, the financial performance of Pensions Department for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with Public Finance Management Act, 2012.



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

Nairobi

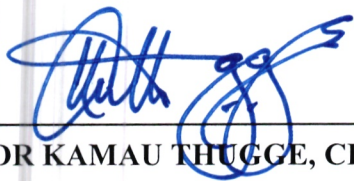
23 March 2017

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

3. STATEMENT OF REVENUES AND TRANSFERS

	Note	2015-2016	2014-2015
		Kshs	Kshs
REVENUES GENERATED			
REVENUE	5.1	459,421,435	649,237,825.25
TOTAL REVENUE		<u>459,421,435</u>	<u>649,237,825.25</u>
TOTAL REVENUE COLLECTED		459,421,435	649,237,825.25
BALANCE BOUGHT FORWARD 2013/14		-	19,047,058.68
TRANSFERS TO EXCHEQUER ACCOUNT		459,421,435	668,284,883.92
BALANCE CARRIED FORWARD		-	-

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on...30/9/..., 2016 and signed by:



DR KAMAU THUGGE, CBS

Receiver of Revenue



GEORGE K GICHURU

Head of Accounting Unit

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

4. SIGNIFICANT ACCOUNTING POLICIES

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

4.1 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 *entity* and all values are rounded to the nearest thousand (KShs). 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 *entity*.

4.2 Recognition of Revenue

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

4.3 Comparative Figures

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

4.4 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, 2016.

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**

5. NOTES TO THE REVENUE STATEMENT

5.1. OTHER REVENUE (NOT ELSEWHERE CLASSIFIED)

	2015/2016	2014/2015	% Realized
General Deposit - PMG	-	414,243,741.41	-
Revenue			-
2% Contribution	-	5,879,585.41	-
31% Contribution	455,812,435	119,495,839.13	-
Suspense			-
Abatement		4,322,355.90	-
Cap Deductions	3,609,255	105,296,303.40	-
Other Suspense	-	-	
P.Increase AWOPF	-	-	-
Totals	459,421,690	649,237,825.25	

**THE NATIONAL TREASURY
REVENUE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016**


6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments were provided to the auditor. We have nominated focal persons to resolve the various issues 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)	Time (Period) within which issue resolved
45(i)	Unsupported balances	Supporting documents provided	Shem Nyakutu (Director Pensions)	Yes	
45(ii)	Surrender of Kshs 1,456,356,050.23	Documentary evidence provided	Shem Nyakutu (Director Pensions)	Yes	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



DR. KAMAU THUGGE, CBS

Receiver of Revenue



GEORGE K GICHURU

Head of Accounting Unit

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