

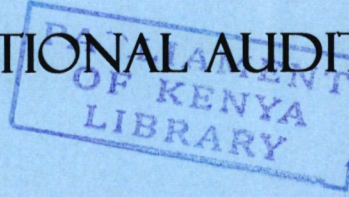
REPUBLIC OF KENYA



Paper laid

*By Hon. Stan
Inale on*

KENYA NATIONAL AUDIT OFFICE



*Monday, 24 Feb 15
JED*



REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
KENYA NATIONAL BUREAU OF STATISTICS**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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NAIROBI HUB
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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL BUREAU OF STATISTICS FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kenya National Bureau of Statistics (KNBS) set out on pages 21 to 44, which comprise the statement of financial position as at 30 June 2014, and the statement of financial performance, statement of changes in net assets and statement of cash flows for the year then ended, the statement of comparison of budget and actual amounts 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 Public Sector Accounting Standards (IPSAS) Accrual 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 management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 14 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(2) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing (ISA). 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 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 Bureau'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 reasonable basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0 Fixed Assets Register

The KNBS assets were valued by Metrocosmo Limited in November 2010 though a fixed assets register has not been developed to date. The Bureau prepared a list of fixed assets which is updated with assets bought in the subsequent years. In the absence of a fixed assets register, it was not possible to confirm the ownership, existence, security and eventual use of the assets. No explanation has been provided for failure to develop the fixed assets register.

2.0 Cash and Bank Balances

The statement of financial position reflects cash and cash equivalents balance amounting to Kshs.1,480,571,288.00 as at 30 June 2014. However, the balance does not include cash and bank balances held in 46 Accounts in Kenya Commercial Bank (KCB) in each of the 47 counties except Nairobi.

Further, the bank reconciliation statements for the month of June 2014, board of survey report and cash book extracts as at 30 June 2014 for the 46 counties' bank accounts were not provided for audit review.

In the circumstances, it has not been possible to confirm the accuracy of the cash and cash equivalents balance of Kshs.1,480,571,288.00 as at 30 June 2014.

3.0 Property, Plant and Equipment

The property, plant and equipment balance of Kshs.117,707,404.00 as at 30 June 2014 includes a parcel of land measuring 0.16 ha with a building valued at Kshs.8,494,071.00 situated in Embu Town. As previously reported, the Bureau does not appear to hold any ownership documents for the property. In the circumstances therefore it was not possible to confirm that the property is safe and secure for the benefit of the Bureau.

4.0 Receivables

The receivables balance of Kshs.58,192,102.00 as at 30 June 2014 includes Kshs.5,282,212.00 relating to 2009 census exercise imprests which have remained outstanding from prior years. A review of the position revealed that out of the

outstanding imprests of Kshs.5,552,959.00 as at 30 June 2013, imprests of only Kshs.270,747.00 have since been accounted for through surrenders and recoveries. No explanation has been provided for failure to recover the balance of outstanding imprests of Kshs.5,282,212.00 contrary to existing regulations on surrender of imprests.

In the circumstances, it has not been possible to confirm the accuracy of the receivables balance of Kshs.58,192,102.00 as at 30 June 2014.

Qualified Opinion

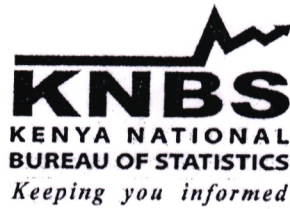
In my opinion, except for the effects of the matters described in the Basis for Qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Bureau as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis and comply with the Statistics Act, 2006 of the laws of Kenya.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

3 February 2015



KENYA NATIONAL BUREAU OF STATISTICS

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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I. Acronyms

A-I-A	-	Appropriations in Aid
AGOA	-	African Growth and Opportunity Act
CCK	-	Communications Commission of Kenya
COMESA	-	Common Market for Eastern and Southern Africa
DfID	-	Department for International Development
DG	-	Director General
EAC	-	East African Community
FAO	-	Food and Agriculture Organization
FDR	-	Fixed Deposit Receipts
FMR	-	Financial Monitoring Reports
GOK	-	Government of Kenya
ICT	-	Information Communication Technology
IDA	-	International Development Agency
IFRS	-	International Financial Reporting Standards
ILO	-	International Labour Organisation
KCB	-	Kenya Commercial Bank
KNBS	-	Kenya National Bureau of Statistics
KENINFO	-	Kenya Information
MICS	-	Multiple Indicator Cluster Survey
MoSPND&V2030	-	Ministry of State for Planning, National Development and Vision 2030
NSS	-	National Statistical System
NSSF	-	National Social Security Fund
PS	-	Permanent Secretary
SCB	-	Statistical Capacity Building
STD	-	Standard Chartered Bank
UNFPA	-	United Nations Population Fund
UNICEF	-	United Nations Children's Fund
USAID	-	United States Agency for International Development
WTO	-	World Trade Organisation

II. Key Bureau Information and Management

(a) Background information

Vision

To be a centre of excellence in production and management of quality statistics

Mission

To develop, provide and promote quality statistical information for evidence based decision making.

Strategic Focus, Objectives and Strategies

To achieve its desired overall objective, KNBS has identified six key strategic areas to focus on, over the next five years, in its current strategic plan. These identified strategic areas are geared towards propelling the Bureau in its quest to be a centre of excellence in production and management of quality statistics. Arising from the situational analysis, as well as the core functions, the Bureau will focus on the following areas:

- i. Address statistics data gaps
- ii. Data quality
- iii. Communication, dissemination and access to statistical information
- iv. Mainstream statistics in Ministries, Departments and Agencies (MDAs) and, County Governments
- v. Strengthen human and physical capital
- vi. Undertake Institutional reforms and good governance

Overview

KNBS is a Semi-Autonomous Government Agency established by an Act of Parliament – the Statistics Act, 2006.

(b) Principal Activities

The Bureau is the principal agency of the Government for collecting, analysing and disseminating statistical data in Kenya and is the custodian of official statistical information. Specifically the Bureau is mandated with:

(a) planning, authorizing, co-ordinating and supervising all official statistical programmes undertaken within the National Statistical System;

(b) establishing standards and promoting the use of best practices and methods in the production and dissemination of statistical information across the National Statistical System;

(c) collecting, compiling, analyzing, abstracting and disseminating statistical information on the matters specified in the First Schedule;

(d) conducting the Population and Housing Census every ten years, and such other censuses and surveys as the Board may determine; and

(e) maintaining a comprehensive and reliable national socio-economic database.

(c) Key Management

The Bureau's day-to-day management is under the following key organs:

- Director General;
- Director – Finance and Administration;
- Director – Production Statistics;
- Director – Macro Economics Statistics;
- Director – Population and Social Statistics;
- Director – Strategy and Development; and
- Director – Information and Communication Technology

(d) Fiduciary Management

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

No	Designation	Name
1.	Ag. Director General	Zachary Mwangi
2.	Director – Finance and Administration	Margaret N. Nyakang'o
3.	Director – Production Statistics	James Gatungu
4.	Ag Director – Macro Economics Statistics	Collins Omondi
5.	Director – Population & Social Statistics	MacDonald Obudho
6.	Director – Strategy and Development	Saitoti Torome
7.	Director – ICT	Cleophas Kiiro

(e) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements cover:

- Audit and finance committee activities
- Audit and Risk Management Committee activities
- Technical Committee activities

(f) Registered Office : Herufi House,
Lt. Tumbo Avenue, off Harambee Avenue.
P.O Box 30266 – 00100,
NAIROBI

(g) Contacts Telephone:(254) 317586 / 8
E-mail: directorgeneral@knbs.or.ke
Website: www.knbs.or.ke

(h) Bankers

1. Kenya Commercial Bank Limited,
Moi Avenue Branch,
P.O. Box 30081 – 00100,
NAIROBI.
2. Co-operative Bank of Kenya,
Kimathi Street Branch,
P.O. Box 7512 – 00100,
NAIROBI.

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

III. The Board of Directors



**Mr. Edwin S. Osundwa, EBS
Chairman**



**Prof. Jane W. Kabubo-Mariara
Member**



**Edward Sambili, CBS
PS - MOPNDV2030**



**Mr. Francis Anyona
Alt. to The PS - Finance**



**Mr. Joseph Kinyua, EBS:
PS Finance - Member**



**Dr. Boniface K'Oyugi, MBS
Member**



**Mr. Stephen Wainaina, MBS
-Alt. to PS - MOPNDV2030**



**Dr. Richard K. Muigai
Member**



**Ms. Margaret K. Chemengich
Member**

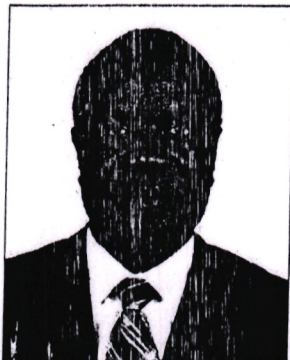


**Mr. Boniface Makau
Member**



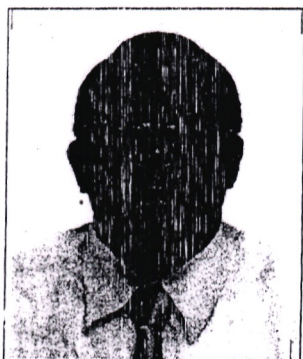
Mr. Edwin S. Osundwa, EBS – Chairman

Mr. Osundwa is a graduate of Economics from Makerere University and a holder of Master of Economics degree from York University, Canada. He has held Various Senior positions in the Government and served in several Boards and Committees. He served as Permanent Secretary in the office of the Vice President and Ministry of Planning and National Development, Ministry of Co-operative Development, Industrial Development and Local Government respectively. He was awarded the order of the Eider of Burning Spear (EBS) in 1998. Upon retirement he has served as a member of the State Corporations Advisory Committee (SCAC) and a Director of Mumias Sugar Company LTD. He was appointed Chairman of the Kenya National Bureau of Statistics Board of Directors in January 2011



Dr. Boniface K'Oyugi, MBS – Director General, National Council for Population and Development (NCPD)

Prior to joining NCPD in 2007, Dr.K'Oyugi was a Senior Lecturer at the Population Studies and Research Institute (PSRI) of the University of Nairobi where he taught and researched on population for 21 years. Dr.K'Oyugi has made outstanding contributions to the development and management of population and reproductive health policies and programmes since 1982. He is a Board member of the Kenya National Bureau of Statistics and Secretary to the Executive Committee of Partners in Population and Development, an international alliance under the South-South Initiative

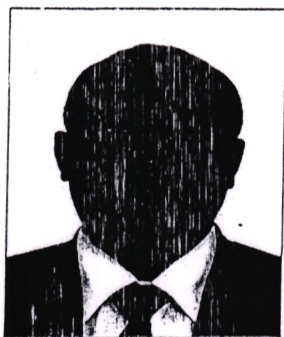


Dr. Richard K. Muigai

Dr. Muigai has not only worked at Kenyatta National Hospital, Kenya Medical Research Institute, Ciba Geigy but also served in various senior administrative positions in the private sector. He is a graduate of Nairobi University Medical School, Harvard School of Public Health and Nagasaki Institute of Tropical Medicine.



Ms. Margaret Chemengich is a retired career civil servant with a wealth of experience in both public service work and private sector. She majored in public policy development and implementation at national and regional levels including integration into the global agenda. She rose through the ranks culminating in the prestigious position of Permanent Secretary in a number of ministries including Finance, Trade, Tourism and Industry. Some of her outstanding achievements in the civil service include her instrumental role in the formulation of the Kenyan International and Regional Trade Policy;; including the conclusion of negotiations with EAC, COMESA, AGOA, and WTO; institutionalizing the participation of the private sector and civil society in policy making processes among others. Since retirement in 2003, she has continued to participate in development policy making through national and regional consultancy work and remains engaged in government policy and programme task forces and member of a number of boards. She is presently participating with government negotiating teams towards the conclusion of the European Economic Partnership Agreement.



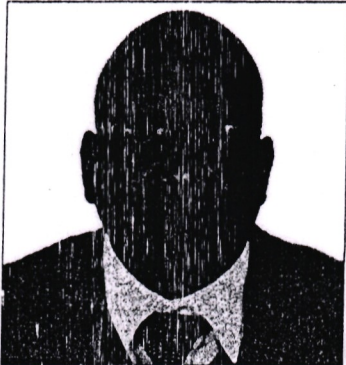
Mr. Boniface F. Makau

Mr. Makau has been a career civil servant for most of his working life. He started his working life as a Research Officer in the Ministry of Agriculture and later joined the National Council for Science and Technology where he worked for thirteen years as an Assistant Science Secretary and subsequently as a Science Secretary. He went on to join the Scheme of Service for Economists as a Principal Planning Officer in the then Ministry of Planning and National Development. He was subsequently transferred to the Cabinet Office where he rose to the position of Chief Economist and ultimately to Permanent Secretary in charge of the portfolio which today constitutes Special Programmes. In retirement, Mr. Makau has been consulting widely on economic issues for Government, UN bodies and IGAD. Mr. Makau holds a BSc from Makerere University in Uganda and BPhil and MA in Economics from the University of Nairobi, Kenya



Prof. Jane Kabubo-Mariara holds a B.A, M.A. and PhD in Economics from the University of Nairobi. She is currently the Director of the School of Economics, University of Nairobi. She is also a member of a number of regional and international professional societies. Her key research areas include: poverty and income distribution issues, with emphasis on multiple dimensions of child poverty; the impact (and adaptations) of climate change on agriculture; environmental and natural resource economics. She has for many years actively participated in research with the African Economic Research Consortium (AERC), the poverty and Economic Policy (PEP) Research network and the Centre for Environmental Economics and Policy in Africa (CEEPA) among other institutions. She has also won many research grants from local, regional and international organizations. Currently she is a member of the editorial board of SACHA academic journals and Environment and Development Economics, as well as an associate editor of the African Journal of Agricultural and Resource Economics (AFJARE). She is also a resource person with the African Economic Research Consortium (AERC). She has consulted for the World Bank, the International Development Research Centre (IDRC) and the African Economic Research Consortium,

among other institutions. She has been a visiting fellow at the International Monetary Fund (Washington DC), The World Bank (Washington DC), the International Centre for Theoretical Physics (Italy), Cornell University, (U.S.A) and Laval University (Canada). She has 20 years of University teaching experience with a concentration on Econometrics, Mathematics for Economists, Economic Statistics, Economic Theory, and Research Methods. Kabubo-Mariara has competently used a wide range of statistical and econometric softwares including STATA, SPSS, DAD, LIMDEP, GAMS and Excel among others.



Mr. Francis Anyona

Francis Anyona holds a Masters Degree in Economic Policy and Management, University of Nairobi. B.A. Econ. (Hons) 2nd Class Upper Division. Currently works as Chief Economist where his major responsibility is the Head of Expenditure Management and Budget Policy Unit. He has been trained in Driving Performance in the Public Sector, Fiscal Decentralization and Cost Control, Financial Change and Risk Management in the Public Sector Corporate Governance Performance Budgeting and Financing of Devolved Government Strategic leadership and Change Management Enterprise Designing and Implementing Social Transfers Risk Management Public Expenditure and Financial Accountability Micro-economics of Competitiveness Program on Budgeting and Financial Management in the Public Sector among others.

He has 20years public service experience where he has held various positions. He is a Member of Board of Governors, Riosiri Secondary School, Chairperson MW'Oigara Self Help Group MemberSouth Mugirango Development Group



Mr. Stephen Wainaina, MBS

Mr. Wainaina is currently the Economic Planning Secretary (EPS) in the Ministry of Devolution and Planning, a position he has held since 2006. He is a graduate of the University of Nairobi (1978/79 - 1980/81) Bachelor of Arts Degree and the Centre for Development Economics Williams College, Massachusetts, USA (1984 – 85) where he pursued and obtained a MA in Developments studies

Mr. Wainaina was employed by the Ministry of Planning and National Development; Central Bureau of Statistics Department in 1981. He worked in the Government Service as an Economist/Statistician rising to current Position of Principal Technical Head of the Ministry of Planning.

In 2008 Awarded - The Third Class: Moran of Order of the Burning Spear (MBS) by H.E. the President of the Republic of Kenya. He has a wealth of experience in corporate management having served in Several Boards of State Corporations (over 15 years) and travelled widely in the World (Over 31 Countries) in the Course of his work.



Mr. Zachary Mwangi, Ag. Director General and Secretary to the Board of Directors

IV. The Senior Management Team

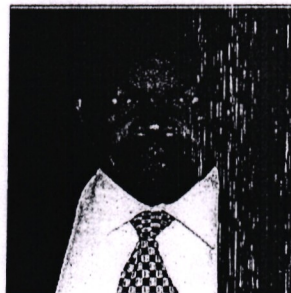
The KNBS structure comprises six directorates as shown below. Each Directorate is headed by a Director.



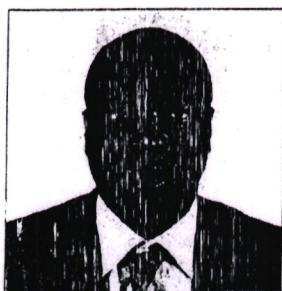
Mr. Zachary Mwangi, Ag. Director General



**Mr. James Gatungu
Dir., Production Statistics**



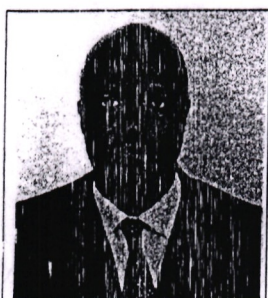
**Mr. Saitoti Torome
Dir., Strategy & Development**



**Mr. Macdonald George O. Obudho
Dir., Population & Social Statistics**



**Mrs. Margaret Nyakang'o
Dir., Finance and Administration**



**Mr. Collins Omondi
Ag. Dir., Macro Economic Statistics**



**Mr. Cleophas Kiio
Dir., ICT**

V. Chairman's Statement

It is with great pleasure that I present to you the Annual Report and Financial Statements for the Bureau for the year ended 30th June 2014. As always, this is an opportunity for you stakeholders to review the activities and performance of the Bureau. I wish to appreciate the previous Board whose term expired in the first six weeks of the financial year under reference. However, the Chairman of the previous Board remained in office until December 2013. Thus it is incumbent upon me, as the current Chairman of the KNBS Board, having assumed this responsibility on January 17th, 2014, to present this report.


During the period under review, the macroeconomic environment was stable, after peaceful elections were held and Kenyans celebrated 50 years of independence. KNBS has always endeavoured to provide users and policy-makers with timely and reliable statistics to facilitate decision-making. The Bureau will continue to place greater value on further strengthening its statistical management systems.

KNBS has established various forums for key producers, users, development partners and other stakeholders mandated to address statistical and other technical issues. Technical working group committees have also been established and meet on a quarterly basis. All these are aimed at harmonizing and improving the quality of statistics.

In line with the Constitution of Kenya, 2010, the Bureau has strengthened the National and County Statistics Offices in order to improve its service delivery. One of the challenges that the Bureau faces currently is that the headquarters staff are accommodated in three different locations which impacts negatively on service delivery. As Chairman of the KNBS Board, I wish to appeal for additional funding to not only to support the planned statistical activities but also to host the staff in a single office premises location.

I wish to recognize with appreciation, the continued technical and financial support we have received from our development partners over the years. I urge them to continue partnering with us in supporting statistical activities for the benefit of our nation.

Finally, I wish to record my thanks to the outgoing Board for handing on to us, their successors, a most challenging record of achievements for us to emulate and exceed if we can, while at the same time, congratulating the staff on the fine quality of their work despite all inconveniences.



Prof. Terry Ryan

VI. Report of the Chief Executive Officer

According to the Statistics Act 2006, the Kenya National Bureau of Statistics is the principal agency of the national government for the collection, compilation, analysis and dissemination of official statistics for planning, policy making and monitoring and evaluation. It is also mandated to ensure best standards and methods in the production of statistical across the National statistical system (NSS).

This annual financial report, therefore, highlights achievements made by KNBS, during the FY 2013/14.

Preparation of the 2014 Annual Economic Survey: The Report highlighted the sector specific performance of the economy in the year 2013 as well as key socio-economic indicators for the period 2009-2013. The 2014 Economic Survey Report was prepared by April 2014. The information availed is therefore an important input to the budget making process and is widely used by government, development partners, academicians, researchers, the media and non-governmental organisations amongst others. The report was also instrumental in the award of the Euro bond to the government.

Provision of quarterly national accounts (QNA): Four reports providing a snapshot of economic developments for each quarter of the 2013/14 financial year were produced. The reports were availed on time for use by planners and policy makers as well as within the NSS.

Preparation of the 2013 Annual Statistical Abstract: The Report presents a comprehensive collation of statistics over a ten year period for both macroeconomic and socio-economic indicators. The 2013 Abstract was prepared and availed during the period under review. It is a useful tool for researchers and academicians..

Provision of monthly Consumer Price Indices: This is a key macroeconomic indicator for monitoring price movements and their effect on policy decisions. In the FY 2013/14, the Bureau produced on a timely basis twelve CPI reports using the geometric mean approach.

Harmonized CPI (HCPI): The Bureau collected, analysed and produced data on a monthly basis for use internally as well as by COMESA.

Monthly Leading Economic Indicators (LEI): Twelve LEI reports covering a range of key indicators in the economy were prepared and released using the KNBS website.

Survey of Industrial Production (SIP): The survey collected data on manufacturing, construction, water and sewerage as well as mining and quarrying activities in the country. The data are important in that the survey monitors the performance of key industrial activities and challenges faced in the manufacturing business.

Producer Price Indices (PPI): The indices were published in all the four quarters and disseminated through the KNBS website.

Stakeholder meetings: The Bureau continued to coordinate activities of the quarterly committees on Agriculture, Nutrition and Environment Statistics (ANES) and Trade Facilitation Committee to improve the quality of statistics and that endeavours to harmonise and improve the quality of statistics produced by respective government institutions under ANES, as part of the National Statistical System (NSS).

In addition to the mentioned activities, the Bureau also embarked on the process of preparing the **National Strategy for the Development of Statistics (NSDS)**.

The Strategy is an important tool in the planning of systems that are engaged in statistics. This process adopts a holistic approach for integrating statistics within the national policy processes and also provides a platform for mobilizing and prioritizing the use of resources to strengthen the National Statistical System (NSS).

To facilitate successful inception and implementation of the strategy in Kenya, KNBS sponsored seven officers in January 2014 to Benchmark on NSDS from Uganda that had been identified in the region to have the best design of an NSDS and six officers to Rwanda that had the best implementation of the strategy.

Preliminary activities that include identification of sectors, development of a road map and setting up of the NSDS sector statistics assessment tools were accomplished. The Bureau also successfully held two internal workshops and three workshops with external stakeholders.

I laud the efforts of the Board, entire staff and other stakeholders for the support provided during the period that ensured the Bureau implemented majority of the planned activities. Sincere appreciation to our development partners who have been a milestone in the development of statistics not only at the Bureau but in the country as a whole. Particular gratitude goes to AfDB, CIDA, SIDA, UNICEF, UNDP, UNFPA and World Bank for both financial and technical support that facilitated KNBS conduct key surveys to bridge some of the existing data gaps.

The Bureau greatly recognises and appreciates the invaluable support and feedback by our data producers, suppliers and users that enabled the institution achieve its mandate.



Zachary Mwangi

VII. Corporate Governance Statement

Objective

Corporate governance defines the process and structure used to direct and manage business affairs of the company with the aim of enhancing prosperity and corporate accountability.

In fulfilment of the requirements of the Statistical Act 2006, the previous KNBS Board of Directors expired on 18th August, 2013. However, the Board Chairman remained in office until 16th January, 2014, when a new Chairman took office. The other Board members were appointed in July 2014. Hence, the Board did not hold meetings in the year under review, apart from three special meetings.

The Board acknowledges that it is responsible for ensuring the transparency, accountability and integrity of the financial systems and internal system in the organization and hereby confirms that sufficient safeguards have been put in place and are reviewed on a regular basis.

The Board's principal responsibilities include:

- Approving the Bureau's strategy and ensuring that an effective management team and the necessary financial and human resources are in place for the Bureau to meet its objectives.
- Approving the Bureau's Budget.
- Approving the Bureau's Annual Report and reviewing its periodic financial reports.
- Evaluation of the Board's performance over the preceding year.
- Reviewing the Bureau's risk management and internal controls systems and governance framework and approving bureau policies.

Board Committees and their functions

a) Finance & Administration Committee

Functions

- Review the Bureaus' annual budget before submission and after approval by the Treasury;
- Review quarterly Financial Monitoring Reports (FMR);
- Review periodic operational budgets and financial statements;
- Monitor the continuing efficacy of accounting and internal control;
- Compliance with the Government financial management regulations;
- Monitoring the performance of key finance and accounts staff against approved performance contracts;
- Review the annual procurement plans including the external funded projects;

- Monitoring and appraise the performance of senior management, review of all human resource policies, determining the remuneration of senior management and other staff.
- The above responsibilities shall not prevent the committee from carrying out any other tasks that are reasonably within its mandate.
- All review and recommendations by this committee will be submitted to the Board for final approval.

b) Audit & Risk Management Committee

Functions

- Monitor the implementation of the risk management policy framework;
- Monitoring and ensuring timely implementation of recommendations of various fiduciary oversight responsibilities, including internal and external auditors, Government project monitoring agencies and external funded projects (IDA and DfID) periodic review and supervision missions;
Overseeing continuing efficacy of accounting and internal control standards, policies and practices
- Ensuring compliance with legal covenants of Development Partners funding agreement on projects by them
- Monitoring performance of key internal audit staff against approved performance contracts.
- The above responsibilities shall not prevent the committee from carrying out any other tasks that are reasonably within its mandate.
- All review and recommendations by this committee will be submitted to the Board for adoption.

c) Technical Committee

Functions

- To review and approve the Bureau's annual workplan to ensure that it is in line with the Strategic Plan
- To review requests from Agencies other than the Bureau who intend to undertake a census or survey at national sub-regional and local level;
- Reviewing policies on the standardization of methodology and standards for data collection, reporting and dissemination;
- Review the Quarterly report on the activities of the Bureau,
- Review collaboration activities and partnerships with other agents.
- The above responsibilities shall not prevent the committee from carrying out any other tasks that are reasonably within its mandate.
- All review and recommendations by this committee will be submitted to the Board for adoption.

Members of Board Committees

Finance & Administration Committee

- | | | |
|---------------------------|---|--------------------------------|
| 1. Mr. Boniface Makau | - | Chairman |
| 2. Ms Margaret Chemengich | - | Member |
| 3. Mr. Francis Anyona | - | Alt to PS, Ministry of Finance |
| 4. Mr. Stephen Wainaina | - | Alt to PS, MoSPND& V2030 |

Audit & Risk Management Committee

- | | | |
|--------------------------------|---|--------------------------------|
| 1. Ms. Margaret Chemengich | - | Chairperson |
| 2. Dr. Jane W. Kabubo- Mariara | - | Member |
| 3. Dr. Richard K. Muigai | - | Member |
| 4. Dr. Boniface K'Oyugi | - | Member |
| 5. Mr. Francis Anyona | - | Alt to PS, Ministry of Finance |

Technical Committee

- | | | |
|-------------------------------|---|--------------------------|
| 1. Dr. Jane W. Kabubo-Mariara | - | Chairperson |
| 2. Mr. Boniface Makau | - | Member |
| 3. Dr. Richard K. Muigai | - | Member |
| 4. Dr. Boniface K'Oyugi | - | Member |
| 5. Mr. Stephen Wainaina | - | Alt to PS, MoSPND& V2030 |

Number of meetings held in financial year 2013/2014	
Finance & Administration Committee	-
Audit & Risk Management Committee	-
Technical Committee	-
Special Board meetings	3
Regular Board meetings	-

VIII. Corporate Social Responsibility Statement

Community Donations

The Bureau selected eighteen members of staff who visited the House of Peace and Springs of Hope children's homes on 15th November, 2013 in Machakos County. These are homes for children affected and / or infected with HIV and Aids. The main purpose for visiting the two homes was to commemorate and celebrate the then upcoming World Aids Day and the annual African Statistics Day.

The Bureau donated toys, food stuffs and HIV/Aids supplements as a way of taking up the role of corporate social responsibility, showing kindness and mingling with the less fortunate in the society. The function also served to create awareness on the importance of statistics and the Bureau's mandate in national development.

Environmental Conservation

As part of our environmental conservation initiative, the Bureau team planted trees along Mombasa Road between Ole Sereni Hotel and Nyayo Stadium on 25th April, 2014. This was in collaboration with the Department of Environment of the County of Nairobi.

A total of over 1000 assorted seedlings were planted and this will go a long way in contributing to the improvement of the city's aesthetic quality and improve the environment generally.

IX. Report of the Directors

The Directors submit their report together with the financial statements for the year ended June 30, 2014 which show the state of the Bureau's affairs.

Principal activities

The Bureau is the principal agency of the Government for collecting, analysing and disseminating statistical data in Kenya and is the custodian of official statistical information.

Results

The results of the entity for the year ended June 30, 2014 are set out on page 22

Directors

The members of the Board of Directors who served during the year are shown on page 6. Their term expired on 17th August 2013.

Auditors

The Auditor General is responsible for the statutory audit of the *Bureau* in accordance with the Section 32 of the Public Finance Management (PFM) Act, 2012, which empowers the Auditor General to nominate other auditors to carry out the audit on his behalf.

X. Statement of Directors' Responsibility

Section 81 of the Public Finance Management Act, 2012 and the Statistics Act, 2006, require the Directors to prepare financial statements in respect of the Bureau, which give its true and fair view of the state of affairs at the end of the financial year and its operating results for that year. The Directors are also required to ensure that the Bureau keeps proper accounting records which disclose with reasonable accuracy its financial position. The Directors are also responsible for safeguarding of the assets.

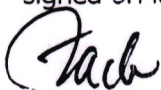
The Directors are responsible for the preparation and presentation of the Bureau's financial statements, which give a true and fair view of its state of affairs as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements 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 financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Bureau; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Bureau's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act and the Statistics Act. The Directors are of the opinion that the Bureau's financial statements give a true and fair view of the state of its transactions during the financial year ended June 30, 2014, and of its financial position as at that date. The Directors further confirm the completeness of the accounting records maintained by the Bureau, which have been relied upon in the preparation of these financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Bureau will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Bureau's financial statements were approved by the Board on 24th September, 2014 and signed on its behalf by:



Zachary Mwangi
Ag. Director General

Date... 29/9/2014



Prof. Terry Ryan
Chairman

Date... 29.9.2014

XI. Statement of Financial Performance For the Year Ended 30th June 2014

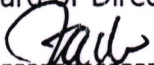
		2013 / 2014	2012 / 2013
	Notes	Ksh.	Ksh.
Revenue			
Revenue from non-exchange transactions	2		
GOK Grants	2-a	814,780,000	995,804,000
Donor Funds	2-b	211,118,834	38,465,140
Other Donor Funds	2-c	26,738,756	193,685,871
		1,052,637,590	1,227,955,011
Revenue from exchange transactions			
Interest Income	3-a	118,446,460	120,794,348
Other Income (A-I-A)	3-a	7,734,321	5,985,994
		126,180,781	126,780,342
Total Revenue		1,178,818,371	1,354,735,353
Expenses			
Project Expenses	4	456,029,323	470,022,310
Staff costs	5	549,609,379	534,968,887
Directors' expenses	6	1,523,592	7,080,899
Depreciation and Amortisation	7	82,988,711	110,064,247
Repairs and Maintenance	8	35,581,806	37,022,048
Insurance Expenses	9	84,896,318	72,398,585
Other Operating Expenses	10	74,753,435	81,964,336
Bank Charges	11	304,310	283,758
		1,285,686,874	1,313,805,070
Other Gains / (Losses)			
Loss on Disposal			(14,406,695)
Net Surplus / (Deficit)		(106,868,503)	26,523,588

The notes set out on pages 26 to 44 form an integral part of the Financial Statements

XII. Statement of Financial Position As at 30th June 2014

	Notes	2013 / 2014 Ksh.	2012 / 2013 Ksh.
ASSETS			
Current Assets			
CASH & CASH EQUIVALENTS	12	1,480,571,288	1,517,646,684
RECEIVABLES	13	58,192,102	69,930,525
		<u>1,538,763,390</u>	<u>1,587,577,209</u>
Non-current Assets			
PROPERTY, PLANT & EQUIPMENT	14	117,707,404	187,400,799
INTANGIBLE ASSETS	15	38,374,124	41,283,165
		<u>156,081,528</u>	<u>228,683,964</u>
TOTAL ASSETS		<u>1,694,844,918</u>	<u>1,816,261,173</u>
LIABILITIES			
Current Liabilities			
TRADE PAYABLES	16	43,700,383	72,907,984
EMPLOYEES' DUES	17-a	8,596,615	-
REFUNDABLE DEPOSITS	18	136,872	277,613
PROVISIONS	19	17,876,981	23,364,603
UNUTILISED GRANTS	20	6,812,989	1,505,732
		<u>77,123,840</u>	<u>98,055,932</u>
Non-current Liabilities			
STAFF GRATUITY DUES	17-b	13,604,607	25,839,989
TOTAL LIABILITIES		<u>90,728,447</u>	<u>123,895,921</u>
NET ASSETS		<u>1,604,116,471</u>	<u>1,692,365,252</u>
RESERVES			
Revenue Reserve		1,262,642,419	1,350,891,200
Revaluation Reserve		(56,827,694)	(56,827,694)
Capital Reserve		398,301,746	398,301,746
NET ASSETS		<u>1,604,116,471</u>	<u>1,692,365,252</u>

The Financial Statements set out on pages 21 to 44 were signed on behalf of the Board of Directors by:



Zachary C. Mwangi
Ag. Director General

Date 29/9/14



Prof. Terry Ryan
Chairman

Date 29.9.2014

XIII. Statement of Changes in Net Assets For the Year Ended 30th June 2014

	REVENUE RESERVE	REVALUATION RESERVE	CAPITAL RESERVE	TOTAL
	Kshs	Kshs	Kshs	Kshs
At 01.07.2012	1,297,070,102	(56,827,694)	317,984,889	1,558,227,297
Surplus for the Year	26,523,588	-	-	26,523,588
Net Changes / Restatements in Reserves	27,297,510	-	-	27,297,510
Capital Reserves	-	-	80,316,857	80,316,857
Balance as at 30.06.2013	1,350,891,200	(56,827,694)	398,301,746	1,692,365,252
At 01.07.2013	1,350,891,200	(56,827,694)	398,301,746	1,692,365,252
Deficit for the Year	(106,868,503)	-	-	(106,868,503)
Net Changes / Restatements in Reserves	18,619,722	-	-	18,619,722
Balance as at 30.06.2014	1,262,642,419	(56,827,694)	398,301,746	1,604,116,471

The net changes and restatements in reserves are the adjustments in reserves involving recoveries of staff imprests owed to the Statcap project and expenses relating to the previous period. These expenses include surrender of imprests for expenses incurred in 2012/2013.

The Statement of Changes in Net Assets is to be read in conjunction with the Notes to, and forming part of the Financial Statements set out on Pages 21 to 44.

XIV. Statement of Cash Flows For the Year Ended 30th June 2014

		2013/2014	2012/2013
	Notes	Kshs.	Kshs.
(Deficit) Surplus for the year		(106,868,503)	26,523,588
Adjusted for:			
Depreciation and Amortisation	7	82,988,711	110,064,247
Interest Income Earned	3-a	(118,446,460)	(120,794,348)
Contribution to Provision	19	(5,487,622)	5,180,422
Net Changes in Reserves		18,619,722	27,297,510
Working Capital Adjustments			
Decrease in Receivables	13	13,861,917	166,079,359
Increase/(Decrease) in payments received in Advance	18	(140,741)	223,741
Increase/(Decrease) in Payables	16/17	(32,846,368)	55,254,329
Net Cash Flows from Operating Activities		(148,319,344)	269,828,848
Cash Flow From Investing Activities			
Purchase of Fixed Assets	14/15	(10,386,275)	(92,600,344)
Interest Income Received	3-b	116,322,966	126,185,785
Net Changes in Short Term Deposits	12	100,000,000	(500,000,000)
Adjustments in Property, Plant and Equipment		-	14,458,795
Net cash flows from investing activities		205,936,691	(451,956,264)
Cash Flow from Financing Activities			
Unutilised Grants	20	5,307,257	(26,699,561)
Capital Reserve		-	80,316,857
Net Cash from Financing Activities		5,307,257	53,617,296
Net Change in Cash & Cash Equivalents		62,924,604	(128,510,120)
At start of year		117,646,684	246,156,804
At end of year	12	180,571,288	117,646,684

The Cash Flow Statement is to be read in conjunction with the notes to, and forming part of the Financial Statements set out on Pages 21 to 44.

XV. Statement of Comparison of Budget and Actual Amounts

A reconciliation of the period's deficit is on Note 21

	ORIGINAL BUDGETS Kshs.	ADJUSTMENTS Kshs.	FINAL BUDGETS Kshs.	ACTUAL AMOUNTS Kshs.	variance Kshs.
Revenues					
GOK Grants	1,176,000,000	(361,220,000)	814,780,000	814,780,000	-
Donor Funds	237,857,590	-	237,857,590	237,857,590	-
A-I-A	71,000,000	-	71,000,000	126,180,781	55,180,781
Total Income	1,484,857,590	(361,220,000)	1,123,637,590	1,178,818,371	55,180,781
Expenses					
Project Expenses - Development Expenses	337,918,000.00	27,482,000.00	365,400,000	456,029,323	(90,629,323)
Staff Costs	638,000,000.00	(88,193,000.00)	549,807,000.00	549,609,378	197,622
Directors' Expenses	3,000,000.00	(1,400,000.00)	1,600,000	1,523,593	76,408
Repairs and Maintenance	14,000,000.00	-	14,000,000	35,581,806	(21,581,806)
Insurance Costs	50,000,000.00	34,900,000.00	84,900,000	84,896,319	3,681
Other Operating Expenses	46,680,000.00	25,571,000.00	72,251,000.00	74,753,435	(2,502,435)
Bank Charges	300,000.00	-	300,000.00	304,310	(4,310)
Purchase of Computer Equipment	5,000,000.00	2,300,000.00	7,300,000	7,318,400	(18,400)
Purchase of Furniture and Equipments	2,000,000.00	(660,000.00)	1,340,000	1,337,173	2,827
Total Expenses	1,096,898,000	-	1,096,898,000	1,211,353,736	(114,455,736)
Surplus / (Deficit)	387,959,590	(361,220,000)	26,739,590	(32,535,365)	

**XVI. Notes to the Financial Statements
For the Year Ended 30th June 2014**

1. A. STATEMENT OF COMPLIANCE AND BASIS OF ACCOUNTING

The principal accounting policies adopted in the preparation of these financial statements are as stated below:

The Bureau's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). 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 Shilling (Ksh). The accounting policies have been consistently applied to all the years presented.

FIRST TIME ADOPTION OF IPSAS.

The Bureau has adopted the IPSAS for the first time in 2014.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the indirect method. The financial statements are prepared on accrual basis.

B. SIGNIFICANT ACCOUNTING POLICIES

I. REVENUE RECOGNITION

i. Revenue from non-exchange transactions

• **Transfers from other government entities**

Revenues from non-exchange transactions with government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

• **Donor funds**

Grants received for specific purposes are treated as unutilised grants and credited to the statement of financial performance when the activities for which they were provided for have been undertaken. Any unutilised funds are carried forward as liabilities.

ii. Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on

delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Interest income

Interest income is accrued using the straight line method, by estimating future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies to the principal outstanding to determine interest income for each period.

II. PROPERTY, PLANT AND EQUIPMENT

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items.

Under the Bureau's depreciation policy all items of Property, Plant and Equipment are recorded at cost less accumulated depreciation. Subsequent costs are also included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Bureau and the cost of the item can be measured reliably.

Depreciation is calculated to write off the cost or valuation of each asset to its residual value where applicable, over the expected useful life of the asset in equal instalments using the straight line method. No depreciation is made in the year of purchase but a full year's depreciation is charged in the year of disposal. No depreciation is provided on freehold land.

Repairs and maintenance costs are charged to the income and expenditure statement during the period in which they are incurred.

The assets are categorized and depreciated on a straight line basis as follows:

Item	Rate
• Computer System	33.3%
• Furniture & Fittings, Equipment & Library Books	12.5%
• Motor Vehicles	20.0%
• Buildings	2.5%
• Plant and machinery	12.5%

All Assets surrendered to the Bureau by the Government through the Ministry of State for Planning, National Development and Vision 2030 were valued during the year 2009/2010 by M/s Metrocosmo Ltd, a registered firm of valuers and their new values incorporated in the statements during the same period.

Gains or losses arising from derecognition of an item of property, plant and equipment are measured as the difference between the net disposal proceeds

and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized.

III. INTANGIBLE ASSETS

Intangible assets consist of various computer software purchased for use in the Bureau. The Bureau recognizes Intangible Assets acquired separately at cost less accumulated amortization.

Amortization is charged on a straight-line basis over their useful lives as estimated by management from time to time. The values indicated in these statements have been amended to include values of the Intangible assets transferred from the Government after their revaluation.

The rate of amortization has been set at 33.3% pa.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized.

IV. EMPLOYEE BENEFITS

i. Pension Scheme

The KNBS Retirement Benefits Scheme became operational from November 2011. The members of the scheme, who stood at 509 at the end of the period, contribute 10% of their basic pay, while the employer contributes 20%, to the scheme.

The Bureau also contributes to the National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Bureau's obligation under the scheme is limited to specific monthly contributions legislated from time to time and are currently fixed at Sh.200 per employee, per month.

The Bureau's contributions to the retirements benefit scheme and to the NSSF in respect of current service have been charged to the income and expenditure account in the year.

ii. Staff Gratuity

The Bureau has six Management Staff, employed on a 5-year contract basis, and are eligible to gratuity upon expiry of their respective contracts. The Bureau therefore operates a separate Gratuity Account for them, where amounts equivalent to 31% of the employee's monthly basic salary are remitted. Movements in this account are clearly tabulated and accounted for in the statements.

iii. Staff Annual Leave Accrual

Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual

leave as a result of services rendered by the employee up to the balance sheet date.

V. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above.

VI. INVENTORIES

All consumable stocks held for use in operations are expensed on purchase.

VII. PROVISIONS

Provisions are recognized when the Bureau 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 or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities

The Entity does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

VIII. LEASES – OPERATING

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Bureau. Leased premises are contracted for the periods of between one and five years, with renewal options available in certain instances.

Operating lease payments are the rental expenses, and are recognized as an operating expense in the statement of financial performance.

IX. FINANCIAL INSTRUMENTS

Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, or receivables, as appropriate. The Bureau determines the classification of its financial assets at initial recognition.

X. NATURE AND PURPOSE OF RESERVES

Revaluation Reserve

This represents the change in the values of assets after a revaluation undertaken during the year 2009/2010, by M/s. Metrocosmo Limited, Registered Valuers.

Capital Reserve

This represents the values of Assets previously owned by the former Central Bureau of Statistics (CBS) but transferred to the Bureau by the Ministry of State for Planning, National Development and Vision 2030, and assets bought through donor funded projects and donated to KNBS.

XI. CHANGES IN ACCOUNTING POLICIES

The Bureau recognizes the effects of changes in accounting policy. The effects of changes in accounting policy have been applied prospectively since retrospective application is impractical.

XII. RELATED PARTIES

The Bureau regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over it, or vice versa. Members of key management are regarded as related parties and comprise the Chairman to the Board, Director General and Heads.

XIII. SEGMENT REPORTING

The Bureau does not have any branches or reporting segments. All the operations of the Bureau are managed from the headquarters. The core business of the Bureau is as stipulated in the Statistics Act, 2006.

XIV. SIGNIFICANT ACCOUNTING JUDGEMENTS AND SOURCES OF ESTIMATION AND UNCERTAINTIES

The preparation of the Bureau's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgements

In the process of applying the Bureau's accounting policies, management has made judgments, which have the most significant effect on the amounts recognized in the financial statements.

Going concern

The Bureau's management has made an assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Bureau's ability to continue as a going concern. Therefore the financial statement continues to be prepared on the going concern basis.

XV. BUDGET INFORMATION

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Bureau. As a result of the adoption of the accrual basis for budgeting purposes,

there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

XVI. COMPARATIVES

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

XVII. 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.

C. FINANCIAL RISK MANAGEMENT

The Bureau's activities expose it to a variety of financial risks including credit risk, liquidity risks, interest rate risk and operational risk. The Board of Directors has the overall responsibility for the establishment and oversight of the Bureau's risk management framework. The Bureau's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

Risk Management is carried out by the management under policies approved by the Board of Directors. Management identifies, evaluates and manages financial risk in close co-operation with various departmental heads. The board provides written principles for overall risk management, as well as written policies covering specific areas of operation.

Credit risk

Credit risk arises from trade receivables as well as cash and cash equivalents.

The company's credit risk is primarily attributable to its receivables. The credit risk on receivables is limited because the customers are staff members with whom it has contractual obligations, and these serve to give the Bureau the legal enforceable right for the recovery of the outstanding amounts.

The credit risk on liquid funds with financial institutions is low. This is because the bank balances are held with regulated financial institutions and are fully performing

The amount that best represents the company's maximum exposure to credit risk as at 30 June 2014 and 30 June 2013 is made up as follows:

	Fully Performing	Past dues	Impaired	Total
	Kshs.	Kshs.	Kshs.	Kshs.
At 30 June 2014				
Cash and Cash Equivalents	180,571,288	-	-	180,571,288
Receivables	58,192,102	-	-	58,192,102
Total	238,763,390	-	-	238,763,390
At 30 June 2013				-
Cash and Cash Equivalents	117,646,684	-	-	117,646,684
Receivables	69,930,525	-	-	69,930,525
Total	187,577,209	-	-	187,577,209

Liquidity risk

Prudent liquidity risk management includes maintaining sufficient cash to meet Bureau obligations. Ultimate responsibility for liquidity risk management rests with the board of directors, which has built an appropriate liquidity risk management framework for the management of the Bureau's short, medium and long-term funding and liquidity management requirements. The company manages liquidity risk by maintaining banking facilities through continuous monitoring of forecast and actual cash flows.

The table below analyses the company's financial liabilities that will be settled on a net basis into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date. The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	2014	2013
	KShs.	Kshs.
Financial Assets		
Receivables	58,192,102	69,930,525
Cash and Equivalent	180,571,288	117,646,684
	238,763,390	187,577,209
Financial Liabilities		
Payables	(90,728,447)	(123,895,921)
Net Liquidity Gap	148,034,943	63,681,288

Interest rate risk

The interest rate risk exposure arises mainly from interest rate movements on the Bureau's cash balances. There has been no change to the Bureau's exposure to interest rate or the manner in which it manages and measures the risk.

At 30 June 2014, if the interest rates on the bank balances had decreased/increased by 5 percentage points with all other variables held constant, the impact on surplus for the year would have been Sh.5,922,323 (2013: Sh.6,039,717) higher/lower.

	2014	2015
	KShs.	KShs.
Interest Income	118,446,460	120,794,348
Change in Interest rate		
5%	5,922,323	6,039,717
-5%	(5,922,323)	(6,039,717)

Operational risk

This is the risk of direct or indirect loss arising from a wide variety of causes associated with the Bureau's processes, personnel, technology and infrastructure and from external factors other than credit, interest and liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate behaviour. Operational risks arise from all the Bureau's operations.

The Bureau's objective is to manage operational risk so as to balance the avoidance of financial losses and damages to the Bureau reputation with overall cost effectiveness and to avoid control procedures that restrict initiative and creativity.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to management. This responsibility is supported by the development of overall Bureau standards for the management of operational risk in the following areas:

- Requirement for appropriate segregation of duties, including the independent authorisation of transactions.
- Requirement for the reconciliation and monitoring of transactions.
- Compliance with regulatory and other legal requirements.
- Documentation of controls and procedures.
- Requirements for the periodic assessment of operational risks faced, and the adequacy of controls and procedures to address the risks identified.
- Requirement for the reporting of operational losses and proposed remedial action.
- Development of contingency plans.
- Training and professional development
- Ethical and business standards.
- Risk mitigation, including insurance where this is effective.

2. Revenue from non exchange transactions

These are made up of the following:

(a) GOK grants are the exchequer releases.

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Recurrent	677,980,000	859,004,000
Development	136,800,000	136,800,000
Total	814,780,000	995,804,000

(b) Donor Funds are from development partners that come directly to the Bureau.

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
UNICEF	11,539,749	1,781,595
UNFPA	16,696,386	28,885,045
USAID	86,192,318	-
Micronutrient Initiative	21,679,960	-
Kenya Investment Authority	-	3,506,500
Clinton Health Access	4,350,000	-
KFW Banken Gruppe	7,682,802	-
ICF Consulting Group	33,395,619	-
Ministry of Public Health	27,064,000	-
PPOA - Price Surveys	2,518,000	4,292,000
Total	211,118,834	38,465,140

(c) Other Donor Funds are from development partners and donors for specific ongoing projects. The projects have independent bank accounts. Their actual amounts have been adjusted by the unutilized grants as at the year end.

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Statistical Cap. Building	6,247,192	3,747,865
Statcap Project	-	189,938,006
UNFPA	9,703,941	-
UNICEF	10,787,623	-
Total	26,738,756	193,685,871

3. Revenue from exchange transactions

a. These are made up of the following:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Interest on Deposits	118,446,460.0	120,794,348
Other Income (A-I-A)		
Library Users	136,356	155,696
Publications	2,070,037	750,916
AIA from Surveys	251,800	542,125
Sale of Maps	4,935,473	3,378,274
Tenders	131,000	960,000
Commissions	209,655	198,983
	7,734,321	5,985,994
GRAND TOTAL	126,180,781	126,780,342

b. Cash received from Interest Earnings is made up of:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Previous Years' Accrual	14,758,904	20,150,340
Current period Earnings	101,564,062	106,035,445
Total Cash Inflow	116,322,966	126,185,785

4. Project Expenses

These are the expenses incurred under the various funding schemes:

	2013 / 2014	2012 / 2013
	Ksh	Ksh
STATCAP Expenses	-	189,938,006
UNFPA Expenses	9,703,941	28,885,045
SCB Expenses	6,247,192	3,747,865
GOK Development Exp.	429,290,567	245,669,799
UNICEF Expenses	10,787,623	1,781,595
Total	456,029,323	470,022,310

5. Staff Costs

These include payments to members of staff and comprise of basic pay, house allowances and other benefits. The staff complement of the Bureau as at 30.06.2014 was 515 as compared to 524 as at 30.06.2013. The staff leave provision is the equivalent of the unutilized leave days as at the end of the year.

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Basic Salaries	325,653,285	308,389,162
House Allowance	83,541,333	83,552,212
Acting Allowance	1,122,967	943,551
Transfer Allowance	1,086,694	4,810,349
Commuting Allowance	42,925,942	42,360,100
Hardship Allowance	739,936	603,000
Special Duty Allowance	197,514	260,394
Leave Allowance	20,288,298	26,198,064
Other remunerative allowance	2,498,711	1,184,000
NSSF- Employer's Contribution	1,246,400	1,134,200
Employers Contrib. to Pension Scheme	60,152,073	55,565,965
Gratuity Contributions	7,490,291	5,723,335
Staff Welfare	2,665,936	4,244,556
Total	549,609,379	534,968,887

6. Directors' Expenses

These are the expenses incurred by the Board of Directors:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Board and Committees expenses	244,882	3,766,899
Sitting allowances for board members	360,000	2,354,000
Honoraria	918,710	960,000
Total	1,523,592	7,080,899

The Chairman to the Board of Directors was appointed on 23rd December 2013.

7. Depreciation and Amortisation

These are made up of:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Depreciation		
Motor Vehicles	26,547,870	17,855,360
Furniture & Fittings	5,905,918	5,959,668
Computers	41,175,030	46,183,532
Buildings	50,000	50,000
Plant, Machinery and Equipment	4,670,150	4,033,001
Amortisation		
Software	4,639,743	35,982,686
Total	82,988,711	110,064,247

8. Repairs and Maintenance

These comprise of:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Routine Maintenance		
Motor Vehicles	6,780,070	7,900,565
Plant Machinery and Equipment	631,164	1,687,805
Office Furniture and Fittings	43,610	11,000
Buildings & Stations	7,082,548	10,533,051
Computers	21,044,414	16,889,626
Total	35,581,806	37,022,048

9. Insurance Expenses

These are made up of:

	2013 / 2014	2012 / 2013
	Ksh	Ksh
Group Personal accident Insurance	3,503,778	3,122,042
Group life Insurance	3,020,846	2,125,498
Medical Outpatient Insurance	44,300,278	36,740,725
Medical Inpatient insurance	28,821,578	26,004,856
Motor Vehicle Insurance	3,891,148	3,940,075
Assets Insurance Expense	1,358,690	465,389
Total	84,896,318	72,398,585

10. Other Operating Expenses

The other operating expenses comprised of the following items:

ITEM	2013 / 2014	2012 / 2013
	Ksh	Ksh
Auditors Fees	1,740,000	1,500,000
Utilities Supplies and Services	1,466,559	1,960,882
Telephone Expenses	5,166,124	4,757,339
Courier and Postal Services	601,404	555,717
Travelling Costs	8,829,060	6,518,199
Advertising, Publishing and Printing Expenses	2,948,969	5,314,754
Library Expenses	1,292,640	1,015,750
Training Expenses (Including Capacity Building)	14,340,269	20,379,392
External Travel and Accommodation	6,967,644	5,321,885
Purchase of Stationery	3,166,227	8,472,656
Purchase of Uniforms and Clothing	845,330	331,125
Contracted Professional Services	10,190,969	11,718,438
Rents and Rates	2,843,382	2,692,576
Specialised KNBS / Prefeasibility Studies	2,495,319	2,124,659
Official Entertainment	11,859,540	9,300,964
Total	74,753,435	81,964,336

11. Bank Charges

These are made up of:

	2013 / 2014	2012 / 2013
	Ksh	Ksh
KCB GOK - RECURRENT	277,474	223,138
KCB DEVELOPMENT	26,836	60,620
Total	304,310	283,758

12. Cash and Cash Equivalents

For purposes of the cash flow statement, cash and cash equivalents represent cash in bank and short-term deposits.

	2013 / 2014	2012 / 2013
	Ksh	Ksh
Bank	180,571,288	117,646,684
Short Term Deposits	1,300,000,000	1,400,000,000
Total	1,480,571,288	1,517,646,684

13. Receivables

These are made up of:

	2013 / 2014	2012 / 2013
	Ksh	Ksh
Staff Debtors	13,718,332	12,973,415
Census Imprests	5,282,212	5,552,959
Prepayments -Insurance	7,378,314	9,924,188
Prepayments -Library	125,000	125,000
Prepayments -Maintenance	1,426,646	1,191,800
Deposits	275,201	275,201
Staff Gratuity- Fixed Deposits	13,104,000	24,821,000
Sundry Debtors	-	308,059
	41,309,705	55,171,622
Interest Income	16,882,397	14,758,903
TOTAL RECEIVABLES	58,192,102	69,930,525

- Staff debtors represent outstanding imprests, medical expenses recoverable and salary advances as at end of June 2014.
- Census imprests were amounts advanced to the various District Census Committees, to facilitate various activities in the 2009 Population and Housing Census exercise, but still remains unsurrendered.
- Prepayments represent the proportion of various insurance and service contracts paid in 2013/2014, a proportion of which was for the period beginning 01.07.2014.
- Interest income represents the accrued interest earnings on the amounts held in FDRs with KCB. For purposes of the Cash Flow, Interest Income has been dealt with under Note 3.
- Deposits are refundable amounts paid against staff parking fees with Kenya Railways, and rent deposit with Kenya Re for the KNBS Kisumu office.
- Staff gratuity amounts have been invested in fixed deposits with Cooperative Bank. The Sh.13.104 million is the amount in deposits as at 30.06.2014.

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14. Non- Current Assets Movement Schedule

FIXED ASSETS	LAND & BUILDINGS	FURNITURE & FITTINGS	PLANT & EQUIPMENT	MOTOR VEHICLES	COMPUTERS	TOTAL AMOUNT
COST/Valuation						
AT 1ST JULY 2012	8,494,071	47,677,344	32,264,007	89,276,800	138,689,284	316,401,506
Additions		4,849,000	5,502,695	43,462,549	27,905,000	81,719,244
Adjustments		(5,279,000)	(405,500)		(42,945,544)	(48,630,044)
AT 30th JUNE 2013	8,494,071	47,247,344	37,361,202	132,739,349	123,648,740	349,490,706
AT 1ST JULY 2013	8,494,071	47,247,344	37,361,202	132,739,349	123,648,740	349,490,706
Additions		589,000	748,173	-	7,318,400	8,655,573
AT 30th JUNE 2014	8,494,071	47,836,344	38,109,375	132,739,349	130,967,140	358,146,279
DEPRECIATION						
At 1st July 2012	100,000	10,138,356	6,709,673	36,872,840	71,831,691	125,652,560
Charge for the Year	50,000	5,959,668	4,033,001	17,855,360	46,183,532	74,081,561
Adjustments	-	(1,979,625)	(152,063)	-	(35,512,526)	(37,644,214)
AT 30th JUNE 2013	150,000	14,118,399	10,590,611	54,728,200	82,502,697	162,089,907
At 1st July 2013	150,000	14,118,399	10,590,611	54,728,200	82,502,697	162,089,907
Charge for the Year	50,000	5,905,918	4,670,150	26,547,870	41,175,030	78,348,968
AT 30th JUNE 2014	200,000	20,024,317	15,260,761	81,276,070	123,677,727	240,438,875
NET BOOK VALUE						
At 30th June 2013	8,344,071	33,128,945	26,770,591	78,011,149	41,146,043	187,400,799
At 30th June 2014	8,294,071	27,812,027	22,848,614	51,463,279	7,289,413	117,707,404

Included in Land and Buildings is the value of a Building valued at Sh2 million.

15. Intangible Assets

These include the values of Networks and Software.

	Intangible Assets Kshs.	Work-in-Progress Kshs.	Totals Kshs.
COST/Valuation			
At 1st July 2012	107,772,862	-	107,772,862
Additions /	10,881,600	29,382,342	40,263,942
Adjustments	(10,398,100)	-	(10,398,100)
AT 30th JUNE 2013	108,256,362	29,382,342	137,638,704
At 1st July 2013	108,256,362	29,382,342	137,638,704
Additions /	1,730,702	-	1,730,702
AT 30th JUNE 2014	109,987,064	29,382,342	139,369,406
AMORTISATION			
At 1st July 2012	67,297,988	-	67,297,988
Charge for Year	35,982,686	-	35,982,686
Adjustments	(6,925,135)	-	(6,925,135)
AT 30th JUNE 2013	96,355,539	-	96,355,539
AMORTISATION			
At 1st July 2013	96,355,539	-	96,355,539
Charge for Year	4,639,743	-	4,639,743
AT 30th JUNE 2014	100,995,282	-	100,995,282
Net Book Value 30.06.2013	11,900,823	29,382,342	41,283,165
Net Book Value 30.06.2014	8,991,782	29,382,342	38,374,124

The work in progress relate to the cost of the development of an ERP, which is yet to be commissioned.

16. Trade Payables

These comprise of amounts outstanding arising from dealings with merchants and suppliers, and are amounts due to them, that had not been settled by year end.

	2013 / 2014 Ksh.	2012 / 2013 Ksh.
Sundry Creditors Accrued	43,700,383	72,907,984
TOTAL	43,700,383	72,907,984

17. Employee Dues

- (a) This relates to accrued salary dues and is a provision to cater for the salaries of three former officers, awaiting the outcome of a pending court case and / or clearance from the Bureau.

	2013 / 2014
	Ksh.
A K Kilele	6,276,879
A Ayiera	2,231,184
C. Olang'o	88,552
TOTAL	8,596,615

- (b) Staff Gratuity amount is calculated on a monthly basis at the rate of 31% of the basic salaries of the staff on contract. The amount is held in an interest earning account with Cooperative Bank. This is analyzed in Note 12(b), above. It is made up of:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Staff Gratuity	13,604,607	25,839,989
TOTAL	13,604,607	25,839,989

18. Refundable Deposits

These are amounts that are awaiting refund to the respective payees upon unsuccessful bidding for boarded items as well as monies retained upon bidding:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Bid Bonds/ Retention Monies	23,872	149,613
Deposit for boarded items	113,000	128,000
TOTAL	136,872	277,613

19. Provisions

These are made up of:

	2013 / 2014	2012 / 2013
	Ksh.	Ksh.
Audit Fees	1,740,000	1,500,000
Staff Leave Provision	16,136,981	21,864,603
TOTAL	17,876,981	23,364,603

The audit fees are provisions for the External Audit of the financial statements for the year.

The staff leave accrual is the equivalent of the unutilized leave days as at the end of the year.

20. Unutilised Grants

These are grants received during the financial year for ongoing activities. However, some of the activities were not undertaken due to timing differences of the financial years of the donors and the Bureau.

	SCB	UNFPA	KENINFO	MICS	Total
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
As at 01.07.2013	1,329,802	330	1,608	173,992	1,505,732
Receipts	11,216,411	10,056,500	76,402	10,696,700	32,046,013
Less: Project Expense	(6,247,192)	(9,703,941)	(6,192)	(10,781,431)	(26,738,756)
As at 30.06.2014	6,299,021	352,889	71,818	89,261	6,812,989

21. Reconciliation of Comparison of Budget and Actual Amounts

The Bureau's budget is prepared on an accrual basis. As such, the budget and the financial statements are already on the same basis and further adjustments are not required to align the financial statements to the budget. The following is a reconciliation of the period's deficit.

	Amount Ksh.
Deficit for the Year	<u>(106,868,503)</u>
Deficit per budget/actual comparison	(32,535,366)
Depreciation/Amortisation charges	(82,988,711)
Purchase of fixed assets	<u>8,655,574</u>
	<u>(106,868,503)</u>

22. Contingent Liabilities

The Bureau has contingent liabilities arising from the following legal cases:

I. Court of Appeal Civil Appeal No. 64 of 2012 Minister Of State For Planning National Development & V2030 & 2 Others Vs Noor Mohammed & 4 Others

This case involved the 2009 Population and Housing Census and the matter is still pending and we are yet to get a hearing date.

II. **HCCC No 79 OF 2010 BM Logistics VS KNBS (Godown case).**

This case involved the godown where the 2009 Population and Census materials were being stored. The matter is still pending in court. We filed an application to stay the hearing of the case until the criminal case is concluded.

III. **Nakuru HCCC NO 115 OF 2008
Attorney General (KNBS) VS The Standard Newspapers Limited**

This case concerned an accident that occurred near Gilgil involving the Bureau's vehicle and another one owned by Standard Newspapers Limited. A hearing date had been taken for 11th November 2013.

IV. **MILIMANI CMCC NO. 1421 OF 2005
BEATRICE KOSKEY VS THE HONOURABLE ATTORNEY GENERAL**

Motor vehicle **GK A 839** was involved in an accident in the year 2004. It belonged to the then Central Bureau of Statistics. The driver died and another person died. Wife of the other person has sued, seeking compensation. The matter is pending in court, and a hearing date has not been taken.

The Management, having taken appropriate legal advice, does not anticipate that material liabilities will arise from the pending litigation against the Bureau.

23. **Fire Loss**

A fire occurred on the morning of 4th July 2013, and destroyed the server room and the neighbouring offices on the 1st Floor of Herufi House. An insurance claim was lodged with M/s UAP Insurance, who were the underwriters, and payment is still awaited.

XVII. Appendix 1
County Offices

NO	COUNTY	COUNTY OFFICE	MOBILE NO	Emails
1	KIAMBU	THIKA	0722-378473	kagemasusan@yahoo.com
2	KIRINYAGA	KERUGOYA	0723-768617	fkiarie43@yahoo.com
3	MURANGA	MURANGA	0725-204183	bmkasina@yahoo.com
4	NYANDARUA	NYAHURURU	0726424986	lugayweke@yahoo.com
5	NYERI	NYERI	0722365514	pkkibue@yahoo.com
6	MOMBASA	MOMBASA	0722-892914	ruteren@yahoo.com
7	TAITA TAVETA	WUNDANYI	0734794954	muturijesse@gmail.com
8	LAMU	LAMU	0701549798	geemuriithi@gmail.com
9	KWALE	KWALE	0721-148099 0735-388216	mungahas@yahoo.com
10	KILIFI	KILIFI	0727-628194	lucymulwa@gmail.com
11	TANA RIVER	HOLA	0726-692899 0734-681969	jnduu@yahoo.com
12	EMBU	EMBU	0724126955 0733425217	robertnzuli@yahoo.ccm
13	MERU	MERU	0723812169	rodgerskazungu@yahoo.com,
14	MACHAKOS	MACHAKOS	0727361946	jobmose2013@gmail.com, jmose@knbs.or.ke
15	MARSABIT	MARSABIT	0721-825152	edson.nganga@yahoo.com
16	ISIOLO	ISIOLO	0723656094	mwendajc@gmail.com
17	KITUI	KITUI	0720048575	piusmiri@gmail.com
18	MAKUENI	WOTE	0722-564986	kathiamicheal@yahoo.com
19	THARAKA NITHI	CHUKA	0733-658669 0721-207830	jephig@yahoo.com
20	NAIROBI	NAIROBI	0722401288	jkitush@yahoo.com
21	WAJIR	WAJIR	0722-468459	Joemulwa@yahoo.com
22	GARISSA	GARISSA	0720-990545	ahapicha@knbs.or.ke
23	MANDERA	MANDERA	0721604811	mwakazi.charles@yahoo.cc
24	MIGORI	MIGORI	0725482233	renybunde@yahoo.com

NO	COUNTY	COUNTY OFFICE	MOBILE NO	Emails
25	NYAMIRA	NYAMIRA	0725283403	richardabayo@yahoo.com
26	KISII	KISII	0729165883	todhiambo62@yahoo.com
27	KISUMU	KISUMU	0710935881	maritimrc@yahoo.com
28	HOMA BAY	HOMA BAY	0723330172, 0733771529	knbsoyugis@gmail.com
29	SIAYA	SIAYA	0721564463	silingi2001@yahoo.com
30	NAKURU	NAKURU	0722-895389	wkonde@gmail.com
31	SAMBURU	MARALAL	0722-340199	josephekabu@yahoo.com
32	NAROK	NAROK	0735756018	asudijohn@yahoo.com
33	LAIKIPIA	NANYUKI	0727595144	geoffreywaiganjo@yahoo.com, gwaiganjo@knbs.or.ke
34	UASIN GISHU	ELDORET	0720844495	muneneriungu@yahoo.com
35	NANDI	KAPSABET	0721832130	guya.eliakim@yahoo.com
36	BARINGO	KABARNET	0722584611	operemartin@gmail.com
37	TURKANA	LODWAR	0720810206	nyongowilliam@gmail.com
38	WEST POKOT	KAPENGURIA	0722685782	jmeto2009@gmail.com
39	ELGEYO MARAKWET	ITEN	0720674484	lkkango@yahoo.com
40	KAJIADO	KAJIADO	0727819490	zacharyochola@yahoo.com
41	KERICHO	KERICHO	0722618436	lilyonono@gmail.com
42	TRANS NZOIA	KITALE	0720715122	umulogoli@yahoo.com
43	BOMET	BOMET	0722572214	gondanje@yahoo.com
44	BUNGOMA	BUNGOMA	0728688949	knbsbungoma@gmail.com
45	BUSIA	BUSIA(K)	0721615135	mauricearingo@yahoo.com
46	KAKAMEGA	KAKAMEGA	0722984511	fonyongesa@yahoo.com
47	VIHIGA	MBALE	0722471863	akhonyapj@yahoo.com

