

THE NATIONAL TREASURY

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THE NATIONAL TREASURY

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Leader of Majority Party PIL	



Department of Accounting Services

A REPORT BY THE NATIONAL TREASURY TASK FORCE
ON THE RESOLUTION OF OLD BALANCES
REFLECTED IN THE AUDITOR GENERALS REPORT
ON THE FINANCIAL STATEMENTS FOR
YEAR 2012/2013

The National Treasury
Task Force Report on the Analysis and Resolution of Old Balances in the financial statements
for the period up to 30 June 2013

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ABBREVIATIONS

AIA	Appropriation in Aid
GAV	General Account on Vote
MDAs	Ministry, Department and Agencies
PAC	Public Accounts Committee
PMG	Pay Master General
HAU	Head of Accounting Unit
PFM	Public Finance Management
FY	Financial Year
IFMIS	Integrated Financial Management Information System
DAS	Department of Accounting Services (National Treasury)
CFS	Consolidated Fund Services
IPPD	Integrated Payroll and Personnel Database

attract recurring audit queries.

Consequently, the Public Accounts Committee (PAC) in their various sittings recommended that The National Treasury address this issue. This prompted the Principal Secretary, National Treasury to constitute a task force to address old balances for all 48 MDA's existing at the time and make recommendation on the best method of resolving the old and unsupported balances.

The Task Force had a distinctive role of analyzing and revising the audited financial statements for FY 2012/2013 to acceptable status, which were accurate, validated and complete. This would ensure balances reflected in the revised financial statements were accurate and supported by source documents.

1.2 Methodology

To identify old and unsupported balances the Taskforce invited MDA's to a meeting and impressed upon them the role they were to play in helping identify the unsupported balances in their financial statement for the year 2012/2013.

The Task Force reviewed accounting policy in place to highlight the cause of recurring old balances problem.

It was realized that the appropriation policy in use emphasized on accruing budgetary provisions even where there was no likelihood of funding unreleased exchequers after the financial year-end.

Accounting system in place for funds transferred and utilized in the Districts by the MDA's had its own misgiving since it was passing through vote book management system that required an interface to feed expended data into the IFMIS.

The Task Force reviewed all MDA's financial statements for 2012/2013 isolated analyzed balances and guided on how to treat balances that were unsupported. This enabled MDA's to identify, analyze and reconcile old balances which resulted to revised financial statements for 2012/2013 and prior years.

1.3 Resolution of Old Balance

The Task Force invited all 48 MDA's to support their balances through identifying, analyzing and reconciling the old unsupported balances and provide documentary evidence to allow any changes.

Revised financial Statements and confirmed balances were then adjusted in the financial statements and a copy given to Office of the Auditor General for concurrence.

The Task Force restricted its self to revision, identification, analyzing, and reconciliation of old balances but did not recommend any write-off.

1.4 Revised Financial Statements

MDA's cooperated well and utilized the expertise of the Task Force which enabled them to identify, analyze and reconcile long outstanding balances in the financial statements.

This allowed MDA's to revise the 2012/2013 financial statements to the current status, which is captured in the report. Supported items should be used as brought forward balances and factored in the 2013/2014 and subsequent financial statements being prior year adjustments.

1.5 Tasks Accomplished

In carrying out the assignment, the Task Force in consultation with the MDAs undertook the following activities: -

- i) Compared the 2012/2013 old balances presented by the MDAs to those in the audited financial statements for the same year and found them to be in agreement. The old balances in the departments related to exchequer provisions balances, cash and bank balances, salary advances, outstanding imprests. District and General suspense, General Account on Vote balances and clearance accounts.
- ii) Established the validity of the revised balances to agree with source documents and supporting schedules.
- iii) Advised MDAs to post the necessary adjustments through journal entries that would effectively revise their financial statements. The MDAs were therefore required to resubmit the revised financial statements to the Office of the Auditor General for review.
- iv) Advised MDAs to resubmit the financial statements showing adjustments made to the fund balance brought forward in FY 2013/2014 to the Department of Accounting Services for review.
- v) The Task Force reviewed forty-eight (48) MDAs along with five (5) National Treasury Funds.

1. Ministry of State for Provincial Administration and Internal Security
2. Ministry of Foreign Affairs
3. Ministry of Finance
4. Ministry of State of Defense
5. Ministry of Transport
6. Ministry of Trade
7. Ministry of Water and Irrigation
8. Ministry of East Africa Community
9. Ministry of Education
10. Ministry of State for National Heritage and Culture
11. Ministry of Tourism
12. Independent Electoral and Boundaries Commission
13. Parliamentary Service Commission
14. Ministry of Environment and Mineral Resources
15. Ministry of Information, Communication and Technology
16. Office of the Vice President and Ministry of Home Affairs

b) MDAs and Special Funds that have been cleared by the Taskforce awaiting concurrence by the Office of the Auditor General:

1. State House
2. Ministry of Regional Development Authorities
3. Ministry of Agriculture
4. Ministry of Livestock
5. Ministry of Co-operative Development and Marketing
6. Ministry of Lands
7. Ministry of Higher Education, Science and Technology
8. Office of Prime Minister
9. Ministry of Forestry and Wildlife
10. Ministry of Fisheries Development
11. Ministry of Nairobi Metropolitan Development
12. Ministry of Industrialization
13. Auditor General
14. Ministry of Planning, National Development and Vision 2030
15. Cabinet Office
16. Ministry of Public Works
17. Ministry of Housing
18. Ministry of Youth Affairs and Sports
19. Ministry of State for Public Service
20. Ministry of Energy
21. Ministry of State for Special Programme
22. Ministry of State for Immigration and Registration of Persons
23. National Security Intelligence Service
24. Office of the Deputy Prime Minister and Ministry of Local Government
25. Ministry of Justice, National Cohesion and Constitutional Affairs
26. Ministry of Development of Northern Kenya and Other Arid Lands
27. Petroleum Levy Development Fund
28. The National Treasury Revenue Statement
29. Government Clearance agency
30. CFS Public Debt
31. State Law Office

4. Ministry of Labour
5. Ministry of Roads
6. CFS Pensions

1.6 Way Forward

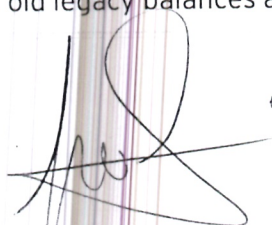
Out of the 48 MDAs and 5 Special Funds under The National Treasury reviewed by the Task Force, the 16 MDAs were cleared and obtained concurrence from the Auditor General, are required to pass adjustments to fund balances brought forward in the subsequent financial period starting with FY 2013/14.

27 MDAs and 4 Special Funds that were cleared by the Task Force are required to seek concurrence on the adjustments from the Office of the Auditor General.

5 MDAs and CFS Pensions and Gratuities should continue to support and analyze their balances and submit the revised financial statements to the Department of Accounting Services National Treasury for further review and guidance.

I wish to thank the members of the Task Force and the Heads of Accounting Unit who tirelessly worked together to resolve the old balances. Special tribute to my predecessor, the late Tom Khakame, who ably led the Task Force for a period of three years. We merely concluded on the immense work this earlier Task Force had done.

Once the above recommendations have been fully implemented by all MDAs and Special Funds, old legacy balances as at the end of 2012/2013 will be substantively resolved.



CPA Jonah Wala
Ag. Director Accounting Services,
Chairman, Old Balances Task Force

2. Background

Ministries, Departments and Agencies' (MDAs) financial statements for financial years 2012/2013 and prior years had carried forward unsupported balances that had continued to attract recurring audit queries.

The main cause of these balances was the non-clearance of the main three accounts that constituted the statement of assets and liabilities, which were;

- General Account of Vote
- Exchequer Account
- Paymaster General Account

The non-clearance of balances included mis-postings resulted to accumulation of balances in the below the line accounts such as General Suspense, District Suspense, clearance and other self-created accounts.

Consequently, the Public Accounts Committee (PAC) in their various sittings recommended that The National Treasury address this issue. This prompted the Principal Secretary, National Treasury to constitute a Task Force to address these issues and make recommendations. The members of the commissioned Task Force are as follows:

The Task Force Team

Ref	Name	Position	Signature	Date
1	Mr. Jona Wala	Chairman		
2	Mr. George K. Gichuru	Member		
3	Mr. Edward. N. Murimi	Member		
4	Ms. Beatrice W. Gathirwa	Member		
5	Mr. James L. Ngairah	Member		
6	Mr. Patrick O. Abachi	Member		
7	Mr. John M. Bogonko	Member		
8	Mr. Kimathi Mugambi	Member		
9	Mr. Geoffrey Mwitari	Secretariat		
10	Mr. Simon N. Kabogo	Secretariat		

- b) Analyzing statement of assets and liabilities items
- c) Ensure MDA's support assets and liabilities standing in the statements.
- d) Ensure revised financial statements are prepared and submitted to the Auditor General for concurrence
- e) Prepare final report to Parliament and Accounting Officers on the resolution of old balance

The Task Force was initially appointed in October 2014. The Principal Secretary National Treasury reconstituted the team in July 2018 for a nine (9 month) period. The Task Force has been meeting in The National Treasury Building with all concerned Heads of Accounting Unit and their staff on a weekly basis and produced the following revised financial reports.

4. MDAs Consolidated Summary of Old Balances and Adjustments

The table below represents a consolidated summary of 53 entities that have submitted their revised financial statements: -

- Initial old balances by Recurrent and Development votes.
- Proposed adjustments.
- Revised balances having posted the adjustments.

AUDITED STATEMENTS 30 JUNE 2013		ADJUSTMENTS		REVISED STATEMENTS	
RECURRENT VOTE				RECURRENT VOTE	
Assets	Kshs.	Kshs.		Assets	Kshs.
Paymaster General	(218,526,559,414)	225,681,601,089		Paymaster General	7,155,041,675
Exchequer Account	131,602,404,519	(131,602,404,519)		Exchequer Account	-
GAV Account (Excess)	2,605,501,466	(711,274,330)		GAV Account (Excess)	1,894,227,136
Advance	123,703,837	(75,557,259)		Advance	48,146,578
Agency	14,192,776,257	(9,159,905,270)		Agency	5,032,870,987
General Deposits	(5,630,871,318)	-		General Deposits	(5,630,871,318)
District Suspense	129,948,237,085	(117,966,374,593)		District Suspense	11,981,862,492
General Suspense	3,072,592,696	(3,072,592,696)		General Suspense	-
Temporary Imprest	1,053,607,447	(782,108,432)		Temporary Imprest	271,499,015
Standing Imprest	(1,062,263)	2,500,508		Standing Imprest	1,438,245
Clearance Account	13,542,019,331	(13,542,019,331)		Clearance Account	-
Treasury Recovery	36,644,320	(36,644,320)		Treasury Recovery	-
Training levy, DPM	2,588,211,409	(2,587,481,838)		Training levy, DPM	729,571
Others	(13,454,576)	15,982,582		Others	2,528,006
Total	74,593,750,796	(53,836,278,409)			20,757,472,387
Liabilities	Kshs.	Kshs.		Liabilities	Kshs.
GAV Account	62,838,591,711	(44,336,892,322)		GAV Account	18,501,699,389
A.I.A (Over/Under)	1,980,957,044	(1,980,957,044)		A.I.A (Over/Under)	-
Exchequer	178,787,359	(178,787,359)		Exchequer	-
District Suspense	2,663,887	(2,663,887)		District Suspense	-
General Suspense	822,564,759	(709,838,226)		General Suspense	112,726,533

Insurances/Welfare	631,763	(631,763)	Insurances/Welfare	-
Interbank Transfers	30,027	(30,027)	Interbank Transfers	-
Vote Control Account	0	-	Vote Control Account	-
Treasury Recovery	118,372,670	(118,372,670)	Treasury Recovery	-
Others	191,432,893	(155,509,429)	Others	35,923,464
Total	74,593,750,796	(53,836,278,409)	Total	20,757,472,387

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	(12,565,596,429)	14,036,814,548	Paymaster General	1,471,218,119
Exchequer Account	194,464,363,900	(194,464,363,900)	Exchequer Account	-
GAV Account (Excess)	120,785,279	(120,785,279)	GAV Account (Excess)	-
Advance	17,458,906,341	(17,458,906,341)	Advance	-
Agency	128,552,780	(119,797,812)	Agency	8,754,968
General Deposits	1,320,445	(1,215,820)	General Deposits	104,625
District Suspense	15,771,831,605	(13,176,019,919)	District Suspense	2,595,811,686
General Suspense	4,242,713,092	(4,209,638,321)	General Suspense	33,074,771
Temporary Imprest	629,169,071	(483,227,448)	Temporary Imprest	145,941,623
Standing Imprest	77,147,636	14,014,623	Standing Imprest	91,162,259
Clearance Account	24,093,323,243	-	Clearance Account	24,093,323,243
Treasury Recovery	0	-	Treasury Recovery	-
Training levy, DPM	554,642,721	(554,642,721)	Training levy, DPM	-
Others	12,805,059,318	(99,731,624)	Others	12,705,327,694
Total	257,782,219,002	(216,637,500,014)	Total	41,144,718,988
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>

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GAV Account	253,051,482,398	(213,690,652,076)	GAV Account	39,360,830,322
A.I.A (Over/Under	106,307,315	(106,307,315)	A.I.A (Over/Under	-
Exchequer	120,785,284	(120,785,284)	Exchequer	-
District Suspense	232,422,065	(231,276,813)	District Suspense	1,145,252
General Suspense	3,407,825,103	(1,771,469,097)	General Suspense	1,636,356,006
Clearance	44,418,452	(44,418,452)	Clearance	-
Advances	3,468,019	(3,468,019)	Advances	-
Agency	301,821,140	(156,811,143)	Agency	145,009,997
General Deposits	426,390	(426,390)	General Deposits	-
R/D Cheques	(163,455,622)	164,833,033	R/D Cheques	1,377,411
Insurances/Welfare	-	-	Insurances/Welfare	-
Interbank Transfers	-	-	Interbank Transfers	-
Vote Control Account	604,164,185	(604,164,185)	Vote Control Account	-
Treasury Recovery	-	-	Treasury Recovery	-
Others	72,554,273	(72,554,273)	Others	-
Total	<u>257,782,219,002</u>	<u>(216,637,500,014)</u>	Total	<u>41,144,718,988</u>

- i) The number of line items analyzed in the financial statements
- ii) The materiality of the balances reviewed
- iii) The period the balances being reviewed dated back to
- iv) The effort needed to validate these balances, including field visits
- v) The non-availability and retrieval of documents to support the balances being analyzed
- vi) The human capacity (staff shortage, loss of institutional memory and staff transfers)
- vii) Changes in the accounting system i.e. from RGAS (legacy) system to IFMIS

In carrying out the assignment, the Task Force in consultation with the MDAs undertook the following activities: -

1. Compared the FY 2012/2013 old balances presented by the MDAs to those in the audited financial statements for the same year and found them to be in agreement. The old balances in most of the departments related to exchequer provisions, cash and bank balance, advances, Imprests, District and General suspense, General account on vote and clearance accounts.
2. Established the validity of the revised balances to agree with the source documents and supporting schedules.
3. Advised MDAs to post the necessary adjustments through journal entries that would effectively revise their financial statements. The MDAs were therefore required to resubmit the revised financial statements to the Auditor General for audit review.
4. Advised MDAs to resubmit the financial statements showing adjustments passed on the fund balances brought forward in FY 2013/2014 to the Department of Accounting Services for review.

The following constitute the status for each respective MDA on the analysis and resolution of old balances:

5.1 Ministry of State for Provincial Administration and Internal Security

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	178,108,554	(139,310,484)	Paymaster General	38,798,070
Exchequer Account	11,069,031,879	(11,069,031,879)	Exchequer Account	
District Suspense	(1,422,809,223)	1,422,809,223	District Suspense	
Temporary Imprest	10,222,966	-	Temporary Imprest	10,222,966
Total	<u>9,834,554,176</u>	<u>(9,785,533,140)</u>	Total	<u>49,021,036</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	8,325,328,005	(8,276,306,969)	GAV Account	49,021,036
General Suspense	490,145,123	(490,145,123)	General Suspense	
Clearance Account	1,019,081,048	(1,019,081,048)	Clearance Account	
Total	<u>9,834,554,176</u>	<u>(9,785,533,140)</u>	Total	<u>49,021,036</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	2,318,589,532	(2,313,522,293)	Paymaster General	5,067,239
Exchequer Account	1,459,129,476	(1,459,129,476)	Exchequer Account	
District Suspense	820,594,151	(820,594,151)	District Suspense	
General Suspense	(22,599,526)	22,599,526	General Suspense	
Total	<u>4,575,713,633</u>	<u>(4,570,646,394)</u>	Total	<u>5,067,239</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	4,575,713,633	(4,570,646,394)	GAV Account	5,067,239
Total	<u>4,575,713,633</u>	<u>(4,570,646,394)</u>	Total	<u>5,067,239</u>

the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 178,108,554 was adjusted by KShs 139,310,484 from the GAV account to KShs 38,798,070 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 11,069,031,879 was cleared against the GAV account.
- c) The District Suspense negative (asset) account balance of KShs 1,422,809,223 was cleared against the GAV account.
- d) The Temporary Imprest account balance of KShs 10,222,966 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The General Suspense (liability) account balance of KShs 490,145,123 was cleared against the GAV account.
- f) The Clearance (liability) account balance of KShs 1,019,081,048 was cleared against the GAV account.
- g) The GAV account balance of KShs 8,325,328,005 was adjusted by KShs 8,276,306,969 from the PMG, Exchequer, District Suspense (asset), General Suspense (liability) and Clearance (liability) accounts to KShs 49,021,036.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 2,318,589,532 was adjusted by KShs 2,313,522,293 from the GAV account to KShs 5,067,239. This was reviewed and

agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

- b) The Exchequer account balance of KShs 1,459,129,476 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 820,594,151 was cleared against the GAV account.
- d) The General Suspense negative (asset) account balance of KShs 22,599,526 was cleared against the GAV account.
- e) The GAV account balance of KShs 4,575,713,633 was adjusted by KShs 4,570,646,394 from the PMG, Exchequer, and District Suspense and General Suspense accounts to KShs 5,067,239.

These are the balances to be carried forward to FY 2013/2014

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 2013/2014 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	17,220,508	(12,771,652)	Paymaster General	4,448,856
Exchequer Account	111,190,516	(111,190,516)	Exchequer Account	-
Advance (salary)	5,513,854	(5,214,138)	Advance (salary)	299,716
Temporary Imprest	1,296,446	-	Temporary Imprest	1,296,446
Total	<u>135,221,324</u>	<u>(129,176,306)</u>	Total	<u>6,045,018.00</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	120,691,781	(114,646,763)	GAV Account	6,045,018
A.I.A (Over/Under)	9,045,331	(9,045,331)	A.I.A (Over/Under)	-
General Suspense	305,465	(305,465)	General Suspense	-
				-
Clearance Account	5,178,747	(5,178,747)	Clearance Account	
Total	<u>(135,221,324)</u>	<u>(129,176,306)</u>	Total	<u>6,045,018</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	132,301,668	(130,689,628)	Paymaster General	1,612,040
Exchequer Account	270,008,355	(270,008,355)	Exchequer Account	-
Advance	9,957	(9,957)	Advance	-
Total	<u>402,319,980</u>	<u>(400,707,940)</u>	Total	<u>1,612,040</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	395,971,839	(394,359,799)	GAV Account	1,612,040
General Suspense	6,348,141	(6,348,141)	General Suspense	-
Total	<u>402,319,980</u>	<u>(400,707,940)</u>	Total	<u>1,612,040</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 17,220,508 was adjusted by KShs 12,771,652 from the GAV account to KShs 4,448,856. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 111,190,156 was cleared against GAV account.
- c) The Salary Advance account balance of KShs 5,513,854 was adjusted by KShs 5,214,138 from the GAV account to KShs 299,716 that was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of 1,296,446 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 120,691,781 was adjusted by KShs 114,646,763 from the PMG, Exchequer, Salary Advance, Appropriation in Aid, General Suspense (liability) and Clearance (liability) accounts to KShs 6,045,018.
- f) The Appropriation in Aid account balance of KShs 9,045,331 was cleared against the GAV account.
- g) The General Suspense (liability) account balance of KShs 305,465 was cleared against the GAV account.
- h) The Clearance (liability) account balance of KShs 5,178,747 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

- b) The Exchequer account balance of KShs 270,008,355 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 9,957 was cleared against the GAV account.
- d) The GAV account balance of KShs 395,971,839 was adjusted by KShs 394,359,799 from the PMG, Exchequer, Salary Advance and General Suspense (liability) accounts to KShs 1,612,040.
- e) The General Suspense (liability) account balance of KShs 6,348,141 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 2013/2014 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.3 Ministry of State for Public Service

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	4,176,348	295,941	Paymaster General	4,472,289
Exchequer Account	128,395,918	(128,395,918)	Exchequer Account	-
Advance (salary)	300,226	-	Advance (salary)	300,226
District Suspense	313,630	(313,630)	District Suspense	-
General Suspense	61,416,871	(61,416,871)	General Suspense	-
Temporary Imprest	308,500	-	Temporary Imprest	308,500
Total	<u>194,911,493</u>	<u>(189,830,478)</u>	Total	<u>5,081,015</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	177,709,888	(172,628,873)	GAV Account	5,081,015
A.I.A (Over/Under)	14,707,460	(14,707,460)	A.I.A (Over/Under)	-
District Suspense	2,494,145	(2,494,145)	District Suspense	-
Total	<u>194,911,493</u>	<u>(189,830,478)</u>	Total	<u>5,081,015</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	15,951,061	1,099,043	Paymaster General	17,050,104
Exchequer Account	97,211,597	(97,211,597)	Exchequer Account	-
District Suspense	1,274,839	(1,274,839)	District Suspense	-
Total	<u>114,437,497</u>	<u>(97,387,393)</u>	Total	<u>17,050,104</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	64,320,187	(47,270,083)	GAV Account	17,050,104
A.I.A (Over/Under)	47,331,552	(47,331,552)	A.I.A (Over/Under)	-
General Suspense	2,785,758	(2,785,758)	General Suspense	-
Total	<u>114,437,497</u>	<u>(97,387,393)</u>	Total	<u>17,050,104</u>

Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the task accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 4,176,348 was adjusted by KShs 295,941 from the District Suspense account to KShs 4,472,289 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance and adjustment supported by recoveries from respective Districts.
- b) The Exchequer account balance of KShs 128,395,918 was cleared against GAV account.
- c) The Salary Advance account balance of KShs 300,226 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 313,630 was cleared against the PMG by KShs 295,941 and against the GAV account by KShs 17,689 and was supported by a schedule and the adjustment supported by recoveries from respective Districts.
- e) The General Suspense account balance of KShs 61,416,871 was cleared against the GAV account.
- f) The Temporary Imprest account balance of KShs 308,500 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) The GAV account balance of KShs 177,709,888 was adjusted by KShs 172,628,873 from the Exchequer, District Suspense (asset), General Suspense, Appropriation in Aid and District Suspense (liability) accounts to KShs 5,081,015.
- h) The Appropriation in Aid account balance of KShs 14,707,460 was cleared against the GAV account.

- i) The District Suspense (liability) account balance of KShs 2,494,145 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development vote

- a) The PMG account balance of KShs 15,951,061 was adjusted by KShs 1,099,043 from the District Suspense account to KShs 17,050,104 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance and adjustment supported by recoveries from respective Districts.
- b) The Exchequer account balance of KShs 97,211,597 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 1,274,839 was cleared against the PMG by KShs 1,099,043 and against the GAV account by KShs 175,796 and was supported by a schedule and the adjustment supported by recoveries from respective Districts.
- d) The GAV account balance of KShs 64,320,187 was adjusted by KShs 47,270,083 Exchequer, District Suspense (asset), General Suspense (liability), and Appropriation in Aid to KShs 17,050,104.
- e) The Appropriation in Aid account balance of KShs 47,331,552 was cleared against the GAV account.
- f) The General Suspense (liability) account balance of KShs 2,785,758 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officers attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.

5.4 Ministry of Foreign Affairs

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	622,078,382	(90,011,300)	Paymaster General	532,067,082
Exchequer Account	568,873,400	(568,873,400)	Exchequer Account	-
GAV Account (Excess)	449,541,250	(449,541,250)	GAV Account (Excess)	-
Advance	1,088,519	-	Advance	1,088,519
Temporary Imprest	63,241,332	-	Temporary Imprest	63,241,332
Standing Imprest	65,918	-	Standing Imprest	65,918
Clearance Account (Salaries etc.)	1,463,297	1,463,297	Clearance Account	-
Total	<u>1,706,352,098</u>	<u>(1,109,889,247)</u>	Total	<u>596,462,851</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	816,168,675	(219,705,824)	GAV Account	596,462,851
A.I.A (Over/Under)	890,183,423	(890,183,423)	A.I.A (Over/Under)	-
Total	<u>1,706,352,098</u>	<u>(1,109,889,247)</u>	Total	<u>596,462,851</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	10,785,366	-	Paymaster General	10,785,366
Exchequer Account	181,900,000	(181,900,000)	Exchequer Account	-
General Suspense	34,796,149	(34,796,149)	General Suspense	-
Total	<u>227,481,515</u>	<u>(216,696,149)</u>	Total	<u>10,785,366</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	227,481,515	(216,696,149)	GAV Account	10,785,366
Total	<u>227,481,515</u>	<u>(216,696,149)</u>	Total	<u>10,785,366</u>

financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 622,078,382 was adjusted by KShs 90,011,300 from the GAV account to KShs 532,067,082 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 568,873,400 was cleared against GAV account.
- c) The GAV Account (Excess) (an asset account) account balance of KShs 449,541,250 was cleared against the GAV account.
- d) The Salary advance account balance of KShs 1,088,519 remained the same and was supported by a Payroll IPPD By-Product supporting schedule. This was to be recovered from the respective officers.
- e) The Temporary Imprest account balance of KShs 63,241,332 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The Standing Imprest account balance of KShs 65,918 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) Clearance account balance of KShs 1,463,297 was cleared against the GAV account.
- h) The GAV account balance of KShs 816,168,675 was adjusted by KShs 135,330,395 from the Exchequer, PMG, GAV Account (Excess) (asset), Clearance and Appropriation in Aid (liability) accounts to KShs 680,838,280.
- i) The Appropriation in Aid (A.I.A) account balance of KShs 890,183,423 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 10,785,366 remained the same that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 181,900,000 was cleared against the GAV account.
- c) The General Suspense account balance of KShs 34,796,149 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	(1,850,204,597)	1,852,861,006	Paymaster General	2,656,409
Exchequer Account	(142,378,346)	142,378,346	Exchequer Account	-
Advance	209,961	-	Advance	209,961
District Suspense	2,855,636,706	(2,855,636,706)	District Suspense	-
General Suspense	47,400	(47,400)	General Suspense	-
Temporary Imprest	10,687,080	-	Temporary Imprest	10,687,080
Total	<u>873,998,204</u>	<u>(860,444,754)</u>		<u>13,553,450</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	738,613,981	(725,060,531)	GAV Account	13,553,450
A.I.A (Over/Under	17,365,863	(17,365,863)	A.I.A (Over/Under	-
General Suspense	107,170,409	(107,170,409)	General Suspense	-
Clearance Account	9,334,958	(9,334,958)	Clearance Account	-
Agency	1,512,993	(1,512,993)	Agency	-
Total	<u>873,998,204</u>	<u>(860,444,754)</u>	Total	<u>13,553,450</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	(265,569,433)	267,492,757	Paymaster General	1,923,324
Exchequer Account	13,680,232	(13,680,232)	Exchequer Account	-
District Suspense	1,052,227,050	(1,052,227,050)	District Suspense	-
General Suspense	37,000	(37,000)	General Suspense	-
Total	<u>800,374,849</u>	<u>(798,451,525)</u>	Total	<u>1,923,324</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	784,326,311	(782,402,987)	GAV Account	1,923,324
General Suspense	16,048,538	(16,048,538)	General Suspense	-
Total	<u>800,374,849</u>	<u>(798,451,525)</u>	Total	<u>1,923,324</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG negative account balance of 1,850,204,597 was adjusted by KShs 1,852,861,006 from the GAV account to KShs 2,656,409 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer negative account balance of KShs 142,378,346 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 209,961 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 2,855,636,706 was cleared against the GAV account.
- e) The General Suspense account balance of KShs 47,400 was cleared against the GAV account.
- f) The Temporary Imprest account balance of KShs 10,687,080 remained the same was supported by a schedule. This was to be recovered from the respective officers.
- g) The GAV of KShs 738,613,981 was adjusted by KShs 725,060,531 from the Exchequer, District Suspense, General suspense (asset and liability), clearance account, agency and AIA accounts to KShs 13,553,450.
- h) The Appropriation in Aid account of KShs 17,365,863 was cleared against the GAV account.

- k) The Agency liability account balance of KShs 1,512,993 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG negative account balance of 265,569,433 was adjusted by KShs 267,492,757 from the GAV account to KShs 1,923,324 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 13,680,232 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 1,052,227,050 was cleared against the GAV account.
- d) The General Suspense account balance of KShs 37,000 was cleared against the GAV account.
- e) The GAV of KShs 784,326,311 was adjusted by KShs 782,402,987 from the Exchequer, District Suspense and General suspense (asset and liability), to KShs 1,923,324.
- f) The General Suspense liability account balance of KShs 16,048,538 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.

2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs	KShs	Assets	KShs
Paymaster General	18,594,472	-	Paymaster General	18,594,472
Exchequer Account	96,091,269	(96,091,269)	Exchequer Account	-
Advance	462,893	-	Advance	462,893
District Suspense	367,795,940	(367,381,234)	District Suspense	-
Temporary Imprest	71,865	-	Temporary Imprest	71,865
Training levy, DPM	729,571	-	Training levy, DPM	729,571
Total	483,746,010	(463,472,503)	Total	20,273,507
Liabilities	KShs		Liabilities	KShs
GAV Account	482,644,280	(462,370,773)	GAV Account	20,273,507
A.I.A (Over/Under)	1,101,730	(1,101,730)	A.I.A (Over/Under)	-
Total	483,746,010	(463,472,503)	Total	20,273,507
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	44,392,233	-	Paymaster General	44,392,233
Exchequer Account	7,606,261,668	(7,606,261,668)	Exchequer Account	-
District Suspense	424,577,233	(424,577,233)	District Suspense	-
Temporary Imprest	455,900	-	Temporary Imprest	455,900
Total	8,075,687,034	(8,030,838,901)	Total	44,848,133
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	8,075,687,034	(8,030,838,901)	GAV Account	44,848,133
Others	-	-	Others	-
Total	8,075,687,034	(8,030,838,901)	Total	44,848,133

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 18,594,472 remained the same and was reviewed and agreed to the Board of Survey report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 96,091,269 was cleared against the GAV account.
- c) The Salary Advances account balance of KShs 462,893 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 367,795,740 was supported by a schedule and adjusted to the GAV account.
- e) The Temporary Imprest account balance of KShs 71,865 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) Training levy account balance of KShs 729,571 remained the same and was supported by a schedule.
- g) The GAV of KShs 482,644,280 was adjusted by KShs 462,370,773 from the Exchequer, District Suspense and AIA accounts to KShs 20,273,507.
- h) The Appropriation in Aid account of KShs 1,101,730 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

- b) The Exchequer account balance of KShs 7,606,261,668 was cleared against the GAV account.
- c) The District Suspense balance of 424,577,233 was supported by a schedule and adjusted to the GAV account.
- d) The Temporary Imprest account balance of KShs 455,900 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV of KShs 8,075,687,034 was adjusted by KShs 8,030,838,901 from the Exchequer and District Suspense to KShs 44,848,133.

These are the balances to be carried forward in FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.7 Ministry of Finance

AUDITED STATEMENTS 30 JUNE 2013		ADJUSTMENTS	REVISED STATEMENTS 30 JUNE 2013	
RECURRENT VOTE	KShs		RECURRENT VOTE	KShs
Assets		KShs	Assets	
Paymaster General	(115,100,989,406)	116,101,875,673	Paymaster General	1,000,886,267
Exchequer Account	7,331,298,059	(7,331,298,059)	Exchequer Account	-
Advance (salaries)	9,040,270	(8,640,171)	Advance (salaries)	400,099
District Suspense	106,795,880,094	(106,795,880,094)	District Suspense	-
Temporary Imprest	268,305,557	(263,408,428)	Temporary Imprest	4,897,129
Standing Imprest & Special	(6,712,127)	6,884,770	Standing Imprest	172,643
Clearance Account (Salaries etc.)	12,511,206,127	(12,511,206,127)	Clearance Account (Salaries etc.)	-
Training levy, DPM	2,587,481,838	(2,587,481,838)	Training levy, DPM	-
Others (lost cash, RD cheques)	37,253,955	(37,249,455)	Others (lost cash, RD cheques)	4,500
Total	14,432,764,367	(13,426,403,729)	Total	1,006,360,638
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	14,359,600,591	(13,355,053,596)	GAV Account	1,004,546,995
A.I.A (Over/Under)	38,717,321	(38,717,321)	A.I.A (Over/Under)	-
R/D (stale) Cheques	29,269,608	(29,269,608)	R/D Cheques	-
Others (Returned salaries)	5,176,847	(3,363,204)	Others (Returned salaries)	1,813,643
Total	14,432,764,367	(13,426,403,729)	Total	1,006,360,638
AUDITED STATEMENTS 30 JUNE 2013		ADJUSTMENTS	REVISED STATEMENTS 30 JUNE 2013	
DEVELOPMENT VOTE	KShs		DEVELOPMENT VOTE	KShs
Assets		KShs	Assets	
Paymaster General	(17,111,548,012)	17,371,859,788	Paymaster General	260,311,776
Exchequer Account	35,940,087,185	(35,940,087,185)	Exchequer Account	-
Advance	17,458,896,384	(17,458,896,384)	Advance	-
District Suspense	43,070,125	(43,070,125)	District Suspense	-
Temporary Imprest	225,862,818	(225,862,818)	Temporary Imprest	-
Standing Imprest	(14,014,623)	14,014,623	Standing Imprest	-
Training levy, DPM	554,642,721	(554,642,721)	Training levy, DPM	-
Total	37,096,996,598	(36,836,684,822)	Total	260,311,776
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	37,260,447,328	(37,000,135,552)	GAV Account	260,311,776
R/D Cheques	(169,468,842)	169,468,842	R/D Cheques	-
Others (non-existing ac)	6,018,112	(6,018,112)	Others (non-existing ac)	-
Total	37,096,996,598	(36,836,684,822)	Total	260,311,776

Status on the Analysis and Resolution of Old Balances

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG negative account balance of KShs 115,100,989,406 was adjusted by KShs 116,101,875,673 from the GAV account to KShs 1,000,886,267. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 7,331,298,059 was cleared against GAV account.
- c) The Salary Advance account balance of KShs 9,040,270 was adjusted by KShs 8,640,171 from the GAV account to KShs 400,099 that was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 106,795,880,094 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 268,305,557 was adjusted by KShs 263,408,428 from the GAV account to KShs 4,897,129 that was supported by a schedule. This was to be recovered from the respective officers
- f) The Standing Imprest and Special negative account balance of KShs 6,712,127 was adjusted by KShs 6,884,770 from the GAV account to KShs 172,643 which was supported by a schedule. This was to be recovered from the respective officers.
- g) The clearance (salaries) (asset) account balance of KShs 12,511,206,127 was cleared against the GAV account.
- h) The Training levy account balance of KShs 2,587,481,838 was cleared against the GAV account.

- i) Others (RD cheques) (asset) account balance of KShs 37,253,955 was adjusted by KShs 37,249,455 from the GAV account to KShs 4,500 that was supported by a schedule/official receipt.
- j) The GAV account balance of KShs 14,359,600,591 was adjusted by KShs 13,355,053,596 from the PMG, Exchequer, Salary Advance, District Suspense, Temporary Imprest, Salary, Clearance (asset), Training Levy and Other accounts to KShs 1,004,546,995.
- k) The Appropriation in Aid account balance of KShs 38,717,321 was cleared against GAV account.
- l) The R/D (Stale) cheques (liability) account balance of KShs 29,269,608 was cleared against GAV account.
- m) Others (Returned RTGS salaries) (liability) account balance of KShs 5,176,847 was adjusted by KShs 3,363,204 from the GAV account to KShs 1,813,643 that was supported by a schedule.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG negative account balance of KShs 17,111,548,012 was adjusted by KShs 17,371,859,788 from the GAV account to KShs 260,311,776. This was reviewed and agreed to the Board of Survey Report, Bank certificate Balance and the Cash Book extract.
- b) The Exchequer account balance of KShs 35,940,087,185 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 17,458,896,384 was cleared against the GAV account.
- d) The District Suspense account balance of KShs 43,070,125 was cleared against GAV account.
- e) The Temporary Imprest account balance of KShs 225,862,818 was cleared against GAV account.

- h) The GAV account balance of KShs 37,260,447,328 was adjusted by KShs 37,000,135,552 from the PMG, Exchequer, Salary Advance, District Suspense, and Temporary Imprest, Standing Imprest, Training Levy, R/D Cheques (liability) and other accounts to KShs 260,311,776.
- i) The R/D cheques negative account balance of KShs 169,468,842 was cleared against GAV account.
- j) Others (liability) account balance of KShs 6,018,112 was cleared against GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.8 Ministry of Defence

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	195,414,262	(189,546,855)	Paymaster General	5,867,407
Exchequer Account	4,740,017,784	(4,740,017,784)	Exchequer Account	
Advance	14,960,160		Advance	14,960,160
Temporary Imprest	5,959,850		Temporary Imprest	5,959,850
Total	<u>4,956,352,056</u>	<u>(4,929,564,639)</u>	Total	<u>26,787,417</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	4,529,149,070	(4,502,361,653)	GAV Account	26,787,417
A.I.A (Over/Under)	132,550,650	(132,550,650)	A.I.A (Over/Under)	
General Suspense	188,498,393	(188,498,393)	General Suspense	
Clearance Account	27,395,423	(27,395,423)	Clearance Account	
Agency	78,758,520	(78,758,520)	Agency	
Total	<u>4,956,352,056</u>	<u>(4,929,564,639)</u>	Total	<u>26,787,417</u>

financial statements.

The following constitutes the make-up of the revised accounts and the asks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 195,414,262 was adjusted by KShs 189,546,855 from the GAV account to KShs 5,867,407. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 4,740,017,784 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 14,960,160 remained the same remained the same was supported by a schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 5,959,850 remained the same remained the same was supported by a schedule. This was to be recovered from the respective officers.
- e) The Appropriation in Aid (liability) account balance of KShs 132,550,650 was cleared against the GAV account.
- f) The General Suspense (liability) account balance of KShs 188,498,393 was cleared against the GAV account.
- g) The Clearance (liability) account balance of KShs 27,395,423 was cleared against the GAV account.
- h) The Agency (liability) account balance of KShs 78,758,520 was cleared against the GAV account.
- i) The GAV account balance of KShs 4,529,149,070 was adjusted by KShs 4,502,361,653 from the PMG, Exchequer Appropriation in Aid accounts, General Suspense, Clearance and Agency account to KShs 26,787,417.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

There was no Development Vote for this MDA.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated

Paymaster General	216,243,574	(213,949,219)	Paymaster General	2,294,355
Exchequer Account (under issue)	39,827,345	(39,827,345)	Exchequer Account	-
Advance (salary)	15,679	-	Advance (salary)	15,679
Temporary Imprest	139,271	-	Temporary Imprest	139,271
Total	<u>256,225,869</u>	<u>(253,776,564)</u>	Total	<u>2,449,305</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	254,624,169	(252,174,864)	GAV Account	2,449,305
A.I.A (Over/Under)	1,601,700	(1,601,700)	A.I.A (Over/Under)	-
Total	<u>256,225,869</u>	<u>(253,776,564)</u>	Total	<u>2,449,305</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	(109,615,868)	110,719,927	Paymaster General	1,104,059
Exchequer Account	668,174,960	(668,174,960)	Exchequer Account	
GAV Account (Excess)	120,785,279	(120,785,279)	GAV Account (Excess)	
District Suspense	93,672,595	(93,672,595)	District Suspense	
Total	<u>773,016,966</u>	<u>(771,912,907)</u>	Total	<u>1,104,059</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	652,231,682	(651,127,623)	GAV Account	1,104,059
A.I.A (Over/Under)			A.I.A (Over/Under)	
Exchequer	120,785,284	(120,785,284)	Exchequer	
Total	<u>773,016,966.00</u>	<u>(771,912,907)</u>	Total	<u>1,104,059</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 216,243,574 was adjusted by KShs 213,949,219 from the GAV account to KShs 2,294,355. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 39,827,345 was cleared against GAV account.
- c) The Salary advance account balance of KShs 15,679 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 139,271 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 254,624,169 was adjusted by KShs 252,174,864 from the PMG, Exchequer and Appropriation in Aid (A.I.A) accounts to KShs 2,449,305.
- f) The Appropriation in Aid account balance of KShs 1,601,700 was cleared against the GAV Account.

These are the balances to be carried forward to FY 2013/2014.

Development vote

- a) The PMG negative account balance of KShs 109,615,868 was adjusted by KShs 110,719,927 from the GAV account to KShs 1,104,059. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

cleared against the GAV (liability) account.

- d) The District Suspense account balance of KShs 93,672,595 was cleared against GAV account.
- e) The GAV account balance of KShs 652,231,682 was adjusted by KShs 651,127,623 from the PMG, Exchequer (asset), and GAV Account - Excess (asset), District Suspense and Exchequer (liability) accounts to KShs 1,104,059.
- f) The Exchequer (liability) account balance of KShs 120,785,284 was cleared against the GAV Account.

Recommendations requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.10 Ministry of Agriculture

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	(1,440,659,680)	1,596,116,543	Paymaster General	155,456,863
Exchequer Account	1,326,427,309	(1,326,427,309)	Exchequer Account	-
Advance	1,337,707	(549,672)	Advance	788,035
Agency	85,957,839	(85,957,839)	Agency	-
District Suspense	1,905,301,792	(1,905,301,792)	District Suspense	-
General Suspense	734,054,622	(734,054,622)	General Suspense	-
Temporary Imprest	524,050,460	(523,491,646)	Temporary Imprest	558,814
Standing Imprest	2,630,265	(2,630,265)	Standing Imprest	-
Clearance Account (Salaries etc.)	686,068,446	(686,068,446)	Clearance Account	-
Total	<u>3,825,168,760</u>	<u>3,668,365,048</u>	Total	<u>156,803,712</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	3,816,905,730	(3,660,102,018)	GAV Account	156,803,712
A.I.A (Over/Under)	8,263,030	(8,263,030)	A.I.A (Over/Under)	-
Total	<u>3,825,168,760</u>	<u>(3,668,365,048)</u>	Total	<u>156,803,712</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	(1,770,573,216)	1,801,461,116	Paymaster General	30,887,900
Exchequer Account	19,928,444,874	(19,928,444,874)	Exchequer Account	-
Agency	36,523,499	(36,523,499)	Agency	-
District Suspense	2,477,711,230	(2,477,711,230)	District Suspense	-
Temporary Imprest	250,608,469	(250,608,469)	Temporary Imprest	-
Total	<u>20,922,714,856</u>	<u>(20,891,826,956)</u>	Total	<u>30,887,900</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	19,707,237,239	(19,676,349,339)	GAV Account	30,887,900
General Suspense	1,215,477,617	(1,215,477,617)	General Suspense	-
Total	<u>20,922,714,856</u>	<u>(20,891,826,956)</u>	Total	<u>30,887,900</u>

Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of negative KShs 1,440,659,680 was adjusted by KShs 1,596,116,543 from the GAV account to KShs 155,456,863. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 1,326,427,309 was cleared against GAV account.
- c) The Salary Advance account balance of KShs 1,337,707 was adjusted by KShs 549,672 from the GAV account to KShs 788,035 that was supported by a Payroll IPPD By-product schedule. This was to be recovered from the respective officers.
- d) The Agency account balance of KShs 85,957,839 was cleared against the GAV account.
- e) The District Suspense account balance of KShs 1,905,301,792 was cleared against the GAV account.
- f) The General Suspense account balance of KShs 734,054,622 was cleared against the GAV account.
- g) The Temporary Imprest account balance of KShs 524,050,460 was adjusted by KShs 523,491,646 from the GAV account to KShs 558,814 which was supported. The MDA will be required to account for outstanding imprests.
- h) The Standing Imprest account balance of KShs 2,630,265 was cleared against the GAV account.

- i) The Salary Clearance (an asset) account balance of KShs 686,068,446 was cleared against the GAV account.
- j) The GAV account balance of KShs 3,816,905,730 was adjusted by KShs 3,660,102,018 from the PMG, Exchequer, Salary Advance, Agency, District Suspense, General Suspense, Temporary Imprest, Standing Imprest, Clearance, A.I.A accounts to KShs 156,803,712.
- k) The Appropriation in Aid account balance of KShs 8,263,030 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of negative balance KShs 1,770,573,216 was adjusted by KShs 1,801,461,116 from the GAV account to KShs 30,887,900. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 19,928,444,874 was cleared against the GAV account.
- c) The Agency account balance of KShs 36,523,499 was cleared against the GAV account.
- d) The District Suspense account balance of KShs 2,477,711,230 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 250,608,469 was cleared against the GAV account.
- f) The GAV account balance of KShs 19,707,237,239 was adjusted by KShs 19,676,349,339 from the PMG, Exchequer, Agency, District Suspense, Temporary Imprest and General Suspense accounts to KShs 30,887,900.
- g) The General Suspense account balance of KShs 1,215,477,617 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.11 Ministry of Medical Services

RECURRENT VOTE	AUDITED STATEMENTS 30JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
Assets	Kshs.	Kshs.	Assets	Kshs.
Paymaster General	103,629,402	17,261,862	Paymaster General	120,891,264
Exchequer Account	2,309,231,444	(2,309,231,444)	Exchequer Account	-
Advance	390,978	-	Advance	390,978
District Suspense	2,434,120,792	(2,434,120,792)	District Suspense	-
Temporary Imprest	1,964,843	-	Temporary Imprest	1,964,843
Standing Imprest	10,000	(10,000)	Standing Imprest	-
Total	4,849,347,459	(4,726,100,374)		123,247,085
Liabilities	Kshs.	Kshs.	Liabilities	Kshs.
GAV Account	4,764,302,441	(4,641,055,356)	GAV Account	123,247,085
A.I.A (Over/Under	188,652,025	(188,652,025)	A.I.A (Over/Under	-
General Suspense	(133,378,770)	133,378,770	General Suspense	-
Clearance Account	21,411,017	(21,411,017)	Clearance Account	-
Agency	8,360,746	(8,360,746)	Agency	-
Total	4,849,347,459	(4,726,100,374)	Total	123,247,085

DEVELOPMENT VOTE	AUDITED STATEMENTS 30JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS
Assets	Kshs.	Kshs.	Assets	Kshs.
Paymaster General	(967,212,545)	968,730,864	Paymaster General	1,518,319
Exchequer Account	13,463,212,314	(13,463,212,314)	Exchequer Account	-
Agency	869,118	(869,118)	Agency	-
District Suspense	2,492,696,316	(2,492,696,316)	District Suspense	-
General Suspense	385,640,849	(385,640,849)	General Suspense	-
Temporary Imprest	109,324,300	-	Temporary Imprest	109,324,300
Total	15,484,530,352	(15,373,687,733)	Total	110,842,619
Liabilities	Kshs.	Kshs.	Liabilities	Kshs.
GAV Account	15,385,430,959	(15,274,588,340)	GAV Account	110,842,619
A.I.A (Over/Under	51,212,922	(51,212,922)	A.I.A (Over/Under	-
Clearance Account	44,418,452	(44,418,452)	Clearance Account	-
Advances	3,468,019	(3,468,019)	Advances	-
Total	15,484,530,352	(15,373,687,733)	Total	110,842,619

The MDA will be required to re-do the revised statements and submit them for review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 103,629,402 was adjusted by KShs 17,261,862 from the GAV account to KShs 120,891,264. This was reviewed and agreed to the Board of Survey Report. The MDA is required to avail the Cash Book extract that has been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 2,309,231,444 was cleared against the GAV account.
- c) The salary advance balance of KShs 390,978 remained the same and was supported by a payroll IPPD schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 2,434,120,792 was supported by an analysis and cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 1,964,843 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.
- f) The Standing Imprest account balance of KShs 10,000 was cleared against the GAV.
- g) The GAV account balance of KShs 4,764,302,441 was adjusted by KShs 4,641,055,356 from the PMG, Exchequer, District suspense, General Suspense, Standing Imprest, and Appropriation in Aid, Clearance accounts and agency account to KShs 123,247,085.
- h) The Appropriation in Aid account balance of KShs 188,652,025 was cleared the GAV account.
- i) The General Suspense negative account balance of KShs 133,378,770 was cleared against GAV account. The MDA will be required to avail an analysis to support the adjustment.

- j) The Clearance account balance of KShs 21,411,017 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- k) The Agency account balance of KShs 8,360,746 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG negative account balance of KShs 967,212,545 was adjusted by KShs 968,730,864 from the GAV account to KShs 1,518,319. This was reviewed and agreed to the Board of Survey Report. The MDA will be required to avail the Cash Book extract that has been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 13,463,212,314 was cleared against the GAV account.
- c) The Agency account balance of KShs 869,118 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- d) The District Suspense account balance of KShs 2,492,696,316 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- e) The General Suspense account balance of KShs 385,640,849 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- f) The Temporary Imprest account balance of KShs 109,324,300 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.
- g) The GAV account balance of KShs 15,385,430,959 was adjusted by KShs 15,274,588,340 from the PMG, Exchequer, Agency, District suspense, General Suspense, Appropriation in Aid Clearance (liability), and salary advances account, to KShs 110,842,619.
- h) The Appropriation in Aid account balance of KShs 51,212,922 was cleared the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- i) The Clearance account balance of KShs 44,418,452 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.12 Office of the Deputy Prime Minister and Ministry of Local Government

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	278,853,389	(182,209,737)	Paymaster General	96,643,652
Exchequer Account	512,124,317	(512,124,317)	Exchequer Account	-
District Suspense	12,396,279	(12,396,279)	District Suspense	-
Temporary Imprest	2,148,587	-	Temporary Imprest	2,148,587
Standing Imprest	1,650,942	(1,500,942)	Standing Imprest	150,000
Total	807,173,514	(708,231,275)	Total	98,942,239
Liabilities	KShs.		Liabilities	KShs.
GAV Account	828,082,571	(729,140,332)	GAV Account	98,942,239
Clearance Account	3,356,419	(3,356,419)	Clearance Account	-
General Suspense	(24,265,476)	24,265,476	General Suspense	-
Total	807,173,514	(708,231,275)	Total	98,942,239

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	(164,933,371)	208,093,785	Paymaster General	43,160,414
Exchequer Account	6,617,700,804	(6,617,700,804)	Exchequer Account	-
District Suspense	186,381,814	(186,381,814)	District Suspense	-
Temporary Imprest	6,854,870	(6,443,086)	Temporary Imprest	411,784
Total	6,646,004,117	(6,602,431,919)	Total	43,572,198
Liabilities	KShs.		Liabilities	KShs.
GAV Account	6,646,004,117	(6,602,431,919)	GAV Account	43,572,198
Total	6,646,004,117	(6,602,431,919)	Total	43,572,198

Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 278,853,389 was adjusted by KShs 182,209,737 from the GAV account to KShs 96,643,652. This was reviewed and agreed to the Board of Survey Report and Cash Book Extract. The MDA will be required to avail the certificate of bank balance that is reconciled to Cash Book extract.
- b) The Exchequer account balance of KShs 512,124,317 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 12,396,279 was supported by an analysis and cleared against the GAV account.
- d) The General suspense account balance of KShs 24,265,496 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 2,148,587 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The Standing Imprest account balance of KShs 1,650,942 was adjusted by KShs 1,500,942 from the GAV account to KShs 150,000 that was supported by a Payroll IPPD By-Product schedule.
- g) The GAV account balance of KShs 828,082,571 was adjusted by KShs 729,140,332 from the PMG, Exchequer, General Suspense, District suspense, Standing Imprest and Clearance (liability) accounts to KShs 98,942,239.
- h) The Clearance account balance of KShs 3,356,419 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG negative account balance of KShs 164,933,371 was adjusted by KShs 208,093,785 from the GAV account to KShs 43,160,414. This was reviewed and agreed to the Board of Survey Report. The MDA will be required to avail the Cash Book extract that has been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 6,617,700,804 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 186,381,814 was cleared against GAV account.
- d) The Temporary Imprest account balance of KShs 6,854,870 was adjusted by KShs 6,443,086 from the GAV account to KShs 411,784. This was supported by schedule of KShs 306,974.
- e) The GAV account balance of KShs 6,646,004,117 was adjusted by KShs 6,602,431,919 from the Exchequer, PMG and District Suspense accounts to KShs 43,572,198.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

MINISTRY OF ROADS					
RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013		ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
Assets	Kshs.		Kshs.	Assets	Kshs.
Paymaster General	613,618,055	-	67,147,024	Paymaster General	680,765,079
Exchequer Account	(3,837,950,222)	-	3,837,950,222	Exchequer Account	-
Salary advance	61,126,672	-	(60,843,630)	Advance(salary advance)	283,042
Recurrent & District recurrent bank account	4,976,435,208	-	-	Agency(Recurrent & District recurrent bank account)	4,976,435,208
AP liabilities	(5,632,390,368)	-	-	AP liabilities	(5,632,390,368)
Prepayments	1,519,050	-	-	Prepayments	1,519,050
District Suspense/ unutilised funds	10,998,429,125	-	-	District Suspense and district unutilised funds	10,998,429,125
Temporary Imprest	688,782	-	-	Temporary Imprest	688,782
Clearance Account	9,581,294	-	(9,581,294)	Clearance Account	-
Others(Rd Cheques)	(88,823,663)	-	88,847,169	Others(Rd Cheques)	23,506
		-			
Total	<u>7,102,233,933</u>	-	<u>3,923,519,491</u>	Total	<u>11,025,753,424</u>
		-			
Liabilities	Kshs.		Kshs.	Liabilities	Kshs.
GAV Account	6,952,522,354	-	3,923,519,491	GAV Account	10,876,041,845
General Suspense	112,726,533	-	-	General Suspense	112,726,533
Special imprest	470,934	-	-		470,934
General Deposits& Retentions	24,584,765	-	-	General Deposits& Retentions	24,584,765
VAT & Withholding tax)	11,929,347	-	-	Others(VAT ,Withholding tax)	11,929,347
		-			
Total	<u>7,102,233,933</u>	-	<u>3,923,519,491</u>	Total	<u>11,025,753,424</u>

The National Treasury
Task Force Report on the Analysis and Resolution of Old Balances in the financial statements
for the period up to 30 June 2013

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	39,407,502	-	Paymaster General	39,407,502
Exchequer Account	44,577,477,093	(44,577,477,093)	Exchequer Account	-
District Development Bank account	8,754,968	-	Agency(District Dev Bank ac)	8,754,968
Prepayments	104,625	-	General Deposits(prepayme nts)	104,625
District Unutilised funds & district suspense	2,017,604,419	-	District Suspense(unutilised funds & district suspense ac)	2,017,604,419
Temporary Imprest	37,500	-	Temporary Imprest	37,500
District temporary imprest	90,912,259	-	Standing Imprest (District temporary imprest)	90,912,259
Development bank account	24,093,323,243	-	Clearance Account (Development bank account)	24,093,323,243
RD cheques	12,705,327,694	-	Others(RD cheques)	12,705,327,694
Total	<u>83,532,949,303</u>	-	Total	<u>38,955,472,210</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	81,750,438,048	(44,577,477,093)	GAV Account	37,172,960,955
District Suspense	1,145,252	-	District Suspense	1,145,252
General Suspense	1,636,356,006	-	General Suspense	1,636,356,006
District development bank account	145,009,997	-	District development bank account	145,009,997
Total	<u>83,532,949,303</u>	-	Total	<u>38,955,472,210</u>

them for review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 613,618,055 was adjusted by KShs 67,147,024 from the GAV account to KShs 680,765,079. This was reviewed and agreed to the Board of Survey Report. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer negative account balance of KShs 3,837,950,222 was cleared against the GAV account.
- c) The salary advance balance of KShs 61,126,672 was adjusted by KShs 60,843,630 from the GAV account to KShs 283,042 which was supported by a payroll IPPD schedule. This was to be recovered from the respective officers.
- d) The recurrent bank account of KShs 294,106,053 and district recurrent bank account KShs 4,682,329,155 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.
- e) The Ap liabilities negative account balance of KShs 5,632,390,368 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- f) The prepayment account balance of KShs 1,519,050 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- g) The District Suspense account balance of KShs 91,444 and district unutilised funds of KShs 10,998,337,681 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- h) The Temporary Imprest account balance of KShs 688,782 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.

- i) The Clearance account balance of KShs 9,581,294 was cleared against the GAV account.
- j) The returned cheque negative account balance of KShs 88,823,663 was adjusted by KShs 88,847,169 from the GAV account to KShs 23,506. The MDA will be required to avail an analysis to support the remaining balance.
- k) The GAV account balance of KShs 6,952,522,354 was adjusted by KShs 3,923,519,491 from the PMG, Exchequer, salary advance, clearance account and returned cheques to KShs 10,876,041,845.
- l) The General Suspense account balance of KShs 112,726,533 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- m) The Special imprest account balance of KShs 470,934 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- n) The general deposit account balance of KShs 5,938,377 and retention account balance of KShs 18,646,388 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- o) The VAT account balance of KShs 8,535,804 and withholding account balance of KShs 3,393,543 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 39,407,502 remained the same and was supported by an adjusted cashbook extract and board of survey which was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 44,577,477,093 was cleared against the GAV account.
- c) The district development bank account KShs 8,754,968 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.

to the certificate of bank balance.

- f) The District Suspense account balance of KShs 160,260 and district unutilised funds of KShs 2,017,444,159 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- g) The Temporary Imprest account balance of KShs 37,500 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- h) The District temporary Imprest account balance of KShs 90,912,259 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- i) The development bank account KShs 24,093,323,243 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.
- j) The returned cheque account balance of KShs 12,705,327,694 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- k) The GAV account balance of KShs 81,750,438,048 was adjusted by KShs 44,577,477,093 from the Exchequer account to KShs 37,172,960,955.
- l) The District Suspense account balance of KShs 1,145,252 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- m) The General Suspense account balance of KShs 1,636,356,006 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- n) The district development bank account KShs 145,009,997 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs	KShs	Assets	KShs
Paymaster General	14,866,884	(14,568,031)	Paymaster General	298,853
Exchequer Account	286,248,286	(286,248,286)	Exchequer Account	-
Advance	69,854	-	Advance	69,854
Temporary Imprest	437,763	-	Temporary Imprest	437,763
Total	<u>301,622,787</u>	<u>(300,816,317)</u>	Total	<u>806,470</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	298,263,797	(297,457,327)	GAV Account	806,470
A.I.A (Over/Under)	3,358,990	(3,358,990)	A.I.A (Over/Under)	-
Total	<u>301,622,787</u>	<u>(300,816,317)</u>	Total	<u>806,470</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	18,412,115	15,581,952	Paymaster General	33,994,067
Exchequer Account	5,923,489,301	(5,923,489,301)	Exchequer Account	-
Total	<u>5,941,901,416</u>	<u>(5,907,907,349)</u>	Total	<u>33,994,067</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	5,941,901,416	(5,907,907,349)	GAV Account	33,994,067
Total	<u>5,941,901,416</u>	<u>(5,907,907,349)</u>	Total	<u>33,994,067</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 14,866,884 was adjusted by KShs 14,568,031 from the GAV account to KShs 298,853. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 286,248,286 was cleared against the GAV Account.
- c) The Salary Advance account balance of KShs 69,854 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 437,763 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 298,263,797 was adjusted by KShs 297,457,327 from the PMG, Exchequer and Appropriation in Aid accounts to KShs 806,470.
- f) The Appropriation in Aid account balance of KShs 3,358,990 was cleared the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 18,412,115 was adjusted by KShs 15,581,952 from the GAV account to KShs 33,894,069. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.15 Ministry of Labour

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	42,234,072	-	Paymaster General	42,234,072
Exchequer Account	223,421,255	223,421,255	Exchequer Account	
Advance	165,775	-	Advance	165,775
Agency	97,979,264	97,979,264	Agency	
District Suspense	97,325,003	97,325,003	District Suspense	
Temporary Imprest	1,818,125		Temporary Imprest	1,818,125
Standing Imprest	297,911		Standing Imprest	297,911
Clearance Account (Salaries etc.)	76,198,270	76,198,270	Clearance Account (Salaries etc.)	
Total	<u>539,439,675</u>	<u>(494,923,792)</u>	Total	<u>44,515,883</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	539,439,675	(494,923,792)	GAV Account	44,515,883
Total	<u>539,439,675</u>	<u>(494,923,792)</u>	Total	<u>44,515,883</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	12,823,532	96	Paymaster General	12,823,628
Exchequer Account	138,851,120	(138,851,120)	Exchequer Account	-
General Suspense	227,703,089	(201,031,518)	General Suspense	26,671,571
Total	<u>379,377,741</u>	<u>(339,882,542)</u>	Total	<u>39,495,199</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	379,377,741	(339,882,542)	GAV Account	39,495,199
Total	<u>379,377,741</u>	<u>(339,882,542)</u>	Total	<u>39,495,199</u>

department of accounting services.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 42,234,072 remained the same and was reviewed and agreed to the Cash Book extract. The MDA will be required to avail the board of survey report and certificate of bank balance.
- b) The Exchequer account balance of KShs 223,421,255 was cleared against the GAV account.
- c) The Salary Advances account balance of KShs 165,775 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Agency account balance of KShs 97,979,264 was supported by a schedule and adjusted to the GAV account.
- e) The District Suspense account balance of KShs 97,325,003 was supported by a schedule and adjusted to the GAV account.
- f) The Temporary Imprest account balance of KShs 1,818,125 remained the same. The MDA will be required to avail the supporting schedule of the amount and recover the same from the respective officers.
- g) The Standing Imprest account balance of KShs 297,911 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- h) Clearance account of KShs 76,198,270 was supported by a schedule and adjusted to the GAV account.
- i) The GAV of KShs 539,439,675 was adjusted by KShs 494,923,792 from the Exchequer, Agency, District Suspense and Clearance accounts to KShs 44,515,883.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 12,823,532 was adjusted by KShs 96 from the GAV account to KShs 12,823,628. This was reviewed and agreed to the Cash Book extract. The MDA will be required to avail the board of survey report and certificate of bank balance that is reconciled to Cash Book extract.
- b) The Exchequer account balance of KShs 138,851,120 was cleared against the GAV account.
- c) The General Suspense balance of 227,703,089 was adjusted by KShs 201,031,518 from the GAV account to KShs 26,671,571. The MDA will be required to avail the supporting schedule for the remaining amount.
- d) The GAV of KShs 379,377,741 was adjusted by KShs 339,882,542 from the Exchequer and General Suspense to KShs 39,495,199.

These are the balances to be carried forward in FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping.
- 2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs	KShs	Assets	KShs
Paymaster General	16,762,359	-	Paymaster General	16,762,359
Exchequer Account	44,605,017	(44,605,017)	Exchequer Account	-
Advance	233,548	-	Advance	233,548
District Suspense	53,941,007	(53,941,007)	District Suspense	-
Standing Imprest	689,273	-	Standing Imprest	689,273
Total	<u>116,231,204.00</u>	<u>(98,546,024)</u>	Total	<u>17,685,180</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	95,012,677	(77,327,497)	GAV Account	17,685,180
General Suspense	696,021	(696,021)	General Suspense	-
Advances	10,986,585	(10,986,585)	Advances	-
R/D Cheques	9,535,921	(9,535,921)	R/D Cheques	-
Total	<u>116,231,204</u>	<u>(98,546,024)</u>	Total	<u>17,685,180</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	601,090	-	Paymaster General	601,090
Exchequer Account	224,542,600	(224,542,600)	Exchequer Account	-
Temporary Imprest	2,200,591	-	Temporary Imprest	2,200,591
Standing Imprest	250,000	-	Standing Imprest	250,000
Total	<u>227,594,281</u>	<u>(224,542,600)</u>	Total	<u>3,051,681</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	204,001,236	(200,949,555)	GAV Account	3,051,681
General Suspense	11,723,977	(11,723,977)	General Suspense	-
R/D / Stale Cheques	1,194,987	(1,194,987)	R/D Cheques	-
Others(PMG)	10,674,081	(10,674,081)	Others(PMG)	-
Total	<u>227,594,281</u>	<u>(224,542,600)</u>	Total	<u>3,051,681</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 16,762,359 remained the same and was supported by an adjusted cashbook extract and board of survey which was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The exchequer account balance of KShs 44,605,017 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 233,548 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 53,941,007 was supported by a schedule and cleared against the GAV account.
- e) The Standing Imprest account balance of KShs 689,273 remained the same was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 95,012,677 was adjusted by KShs 77, 327,497 from the Exchequer and District Suspense accounts to KShs 17,685,180.
- g) The General Suspense account balance of KShs 696,021 was cleared against the GAV account.
- h) The Salary Advance (liability) account balance of KShs 10,986,585 was cleared against the GAV account.
- i) The R/D cheques (liability) account balance of KShs 9,535,921 was cleared against the GAV account.

agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.

- b) The Exchequer account balance of KShs 224,542,600 was cleared against the GAV account.
- c) The Temporary Imprest account balance of KShs 2,200,591 remained the same and was supported by a schedule of holders. This was to be recovered from the respective officers.
- d) Standing Imprest account balance of KShs 250,000 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV Account balance of KShs 204,001,236 was adjusted by KShs 200,949,555 from the Exchequer, General Suspense (liability), R/D State Cheques and other accounts to KShs 3,051,681.
- f) The General Suspense (liability) account balance of KShs 11,723,977 was cleared against the GAV account.
- g) R/D State Cheques account balance of KShs 1,194,987 was cleared against the GAV account.
- h) Others (PMG balance) account balance of KShs 10,674,081 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officers Attention

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	301,240,324	(213,947,120)	Paymaster General	87,293,204
Exchequer Account	68,699,953	(68,699,953)	Exchequer Account	-
Advance	938,288	(42,198)	Advance	896,090
Temporary Imprest	52,400	-	Temporary Imprest	52,400
Total	<u>370,930,965</u>	<u>(282,689,271)</u>	Total	<u>88,241,694</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	197,964,306	(109,722,612)	GAV Account	88,241,694
A.I.A (Over/Under)	151,584,736	(151,584,736)	A.I.A (Over/Under)	-
General Suspense	13,829,902	(13,829,902)	General Suspense	-
Clearance Account	6,894,289	(6,894,289)	Clearance Account	-
R/D Cheques	657,732	(657,732)	R/D Cheques	-
Total	<u>370,930,965</u>	<u>(369,926,578)</u>	Total	<u>88,241,694</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	25,280,587	(13,471,830)	Paymaster General	11,808,757 -
Exchequer Account	37,343,554	(37,343,554)	Exchequer Account	-
Total	<u>62,624,141</u>	<u>(50,815,384)</u>	Total	<u>11,808,757 -</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	62,624,141	(50,815,384)	GAV Account	11,808,757
Total	<u>62,624,141</u>	<u>(50,815,384)</u>	Total	<u>-</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 301,240,324 was adjusted by KShs 213,947,120 from the GAV account to KShs 87,293,204 which was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 68,699,953 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 938,288 was adjusted by KShs 42,198 from the GAV account to KShs 896,090 and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 52,400 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 197,964,306 was adjusted by KShs 109,722,612 from the PMG, Exchequer, Salary Advance, Appropriation in Aid, General Suspense (liability), Clearance (liability) and R/D Cheques (liability) accounts to KShs 88,241,694.
- f) The Appropriation in Aid account balance of KShs 151,584,736 was cleared against the GAV account.
- g) The General Suspense (liability) account balance of KShs 13,829,902 was cleared against the GAV account.
- h) The Clearance account (liability) balance of KShs 6,894,289 was cleared against the GAV account.
- i) The R/D Cheque (liability) account balance of KShs 657,732 was cleared against the GAV account.

- a) The PMG account balance of KShs 25,280,587 was adjusted by KShs 13,471,830 from the GAV account to KShs 11,808,757 which was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 37,343,554 was cleared against the GAV account.
- c) The GAV account balance of KShs 62,624,141 was cleared from the PMG and the Exchequer accounts to a nil balance.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments, should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.18 Ministry of Gender, Children and Social Development

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	369,770	-	Paymaster General	369,770
Exchequer Account	48,912,885	(48,912,885)	Exchequer Account	-
Advance	1,519,927	-	Advance	1,519,927
District Suspense	912,880,334	-	District Suspense	912,880,334
General Suspense	74,005,858	(74,005,858)	General Suspense	-
Temporary Imprest	3,854,531	-	Temporary Imprest	3,854,531
Clearance Account (Salaries etc.)	62,810,553	(62,810,553)	Clearance Account	-
Total	<u>1,104,353,858</u>	<u>(185,729,296)</u>	Total	<u>918,624,562</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	843,198,624	75,425,938	GAV Account	918,624,562
General Suspense	221,760,436	(221,760,436)	General Suspense	
Agency	12,907,610	(12,907,610)	Agency	
General Deposits	26,487,188	(26,487,188)	General Deposits	
Total	<u>1,104,353,858.00</u>	<u>(185,729,296)</u>	Total	<u>918,624,562.00</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	817,747,977	(760,144,024)	Paymaster General	57,603,953
Exchequer Account	1,528,451,319	(1,528,451,319)	Exchequer Account	-
District Suspense	555,759,839	(118,252,868)	District Suspense	437,506,971
General Suspense	(203,853,800)	203,853,800	General Suspense	-
Temporary Imprest	929,583	-	Temporary Imprest	929,583
Total	<u>2,699,034,918</u>	<u>(2,202,994,411)</u>	Total	<u>496,040,507</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,580,782,050	(2,084,741,543)	GAV Account	496,040,507
District Suspense	118,252,868	(118,252,868)	District Suspense	
Total	<u>2,699,034,918</u>	<u>(2,202,994,411)</u>	Total	<u>496,040,507</u>

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 369,770 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 48,912,885 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 1,519,927 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 912,880,334 remained the same. The MDA will be required to further analyse and avail a supporting schedule for District suspense balance.
- e) The General suspense (asset) account balance of KShs 74,005,858 was cleared against the GAV account.
- f) The Temporary Imprest account balance of KShs 3,854,531 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) The clearance (asset) account of KShs 62,810,553 was cleared against the GAV account.
- h) The GAV account balance of KShs 843,198,624 was adjusted by KShs 75,425,938 from the Exchequer, General Suspense (asset), Clearance (asset), General Suspense (liability), Agency and General Deposit (liability) accounts to KShs 918,624,562.
- i) The General suspense (liability) account balance of KShs 221,760,436 was cleared against the GAV account.

- j) The Agency (liability) account balance of KShs 12,907,610 was cleared against the GAV account.
- k) The General Deposits (liability) account balance of KShs 26,487,188 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 817,747,977 was adjusted by KShs 760,144,024 from the GAV account to KShs 57,603,953 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 1,528,451,319 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 555,759,839 was adjusted by KShs 118,252,868 from the GAV account to KShs 437,506,971. The MDA will be required to further analyse and avail a supporting schedule for the remaining District suspense account balance of KShs 437,506,971.
- d) The General suspense (asset) negative account balance of KShs 203,853,800 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 929,583 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 2,580,782,050 was adjusted by KShs 2,084,741,543 from the PMG, Exchequer, District Suspense (asset), General Suspense (asset) and District Suspense (liability) accounts to KShs 496,040,507.
- g) The District suspense (liability) account balance of KShs 118,252,868 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year the adjustments were made should be clearly indicated.

5.19 Ministry of Livestock

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	649,088	-	Paymaster General	649,088
Exchequer Account	(1,056,150)	1,056,150	Exchequer Account	-
Advance (salary)	781,512	-	Advance (salary)	781,512
Agency	(482,192)	482,192	Agency	-
District Suspense	684,791,313	(684,791,313)	District Suspense	-
Temporary Imprest	89,027,844	-	Temporary Imprest	89,027,844
Clearance Account (Salaries etc.)	120,299,049	(120,299,049)	Clearance Account	-
Others(min of fisheries)	35,747,054	(35,747,054)	Others	-
Total	<u>929,757,518</u>	<u>(839,299,074)</u>	Total	<u>90,458,444</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	839,519,086	(749,060,642)	GAV Account	90,458,444
Exchequer	29,537,272	(29,537,272)	Exchequer	-
General Suspense	60,701,160	(60,701,160)	General Suspense	-
Total	<u>929,757,518</u>	<u>(839,299,074)</u>	Total	<u>90,458,444</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	1,615,118	-	Paymaster General	1,615,118
Exchequer Account	1,571,611,19	(1,571,611,192)	Exchequer Account	-
District Suspense	446,762,754	(446,762,754)	District Suspense	-
General Suspense	576,198,690	(576,198,690)	General Suspense	-
Temporary Imprest	19,051,330	-	Temporary Imprest	19,051,330
Others	94,689,917	(94,689,917)	Others	-
Total	<u>2,709,929,001</u>	<u>(2,689,262,553)</u>	Total	<u>20,666,448</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,709,929,001	(2,689,262,553)	GAV Account	20,666,448
Total	<u>2,709,929,001</u>	<u>(2,689,262,553)</u>	Total	<u>20,666,448</u>

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 649,088 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer (asset) negative account balance of KShs 1,056,150 was cleared against the GAV Account.
- c) The Salary advance account balance of KShs 781,512 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Agency negative account balance of KShs 482,192 was cleared against the GAV account.
- e) The District Suspense account balance of KShs 684,791,313 was cleared against the GAV account.
- f) Temporary Imprest account balance of KShs 89,027,844 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) The clearance account balance of KShs 120,299,049 was cleared against the GAV account.
- h) The Others (Ministry of Fisheries) account balance of KShs 35,747,054 was cleared against the GAV account.
- i) The GAV account balance of KShs 839,519,086 was adjusted by KShs 749,060,642 from the Exchequer (asset), Agency, District Suspense, Clearance, Exchequer (liability) and General Suspense (liability) accounts to KShs 90,458,444.

- j) The Exchequer (liability) account balance of KShs 29,537,272 was cleared against the GAV account.
- k) The General Suspense (liability) account balance of KShs 60,701,160 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 1,615,118 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled through to the certificate of bank balance.
- b) The Exchequer account balance of KShs 1,571,611,192 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 446,762,754 was cleared against the GAV account.
- d) The General Suspense account balance of KShs 576,198,690 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 19,051,330 remained the same was supported by a schedule. This was to be recovered from the respective officers.
- f) The 'Others' account balance of KShs 94,689,917 was cleared against the GAV account.
- g) The GAV account balance of KShs 2,709,929,001 was adjusted by KShs 2,689,262,533 from the Exchequer, District Suspense (asset), General Suspense (asset) and other accounts to KShs 20,666,448.

These are the balances to be carried forward to FY2013/2014.

2. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.

5.20 Ministry of Water and Irrigation

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	9,672,282	-	Paymaster General	9,672,282
Exchequer Account	24,235,626	(24,235,626)	Exchequer Account	-
District Suspense	672,104,453	(672,104,453)	District Suspense	-
Temporary Imprest	2,546,543	-	Temporary Imprest	2,546,543
Total	708,558,904	(696,340,079)	Total	12,218,825
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	680,495,323	(668,276,498)	GAV Account	12,218,825
General Suspense	7,034,940	(7,034,940)	General Suspense	-
General Deposits	21,028,641	(21,028,641)	General Deposits	-
Total	708,558,904	(696,340,079)	Total	12,218,825
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Assets	KShs	KShs	Assets	KShs
Paymaster General	65,627,922	-	Paymaster General	65,627,922
Exchequer Account	3,331,578,709	(3,331,578,709)	Exchequer Account	-
District Suspense	1,807,785,787	(1,807,785,787)	District Suspense	-
General Suspense	3,223,556,271	(3,223,556,271)	General Suspense	-
Temporary Imprest	1,060,238	-	Temporary Imprest	1,060,238
Total	8,429,608,927	8,362,920,767	Total	66,688,160
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	7,825,444,742	(7,758,756,582)	GAV Account	66,688,160
Vote Control Account/ Intervote Adjustment	604,164,185	(604,164,185)	Vote Control Account	-
Total	8,429,608,927	(8,362,920,767)	Total	66,688,160

financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 9,672,282 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled through to the certificate of bank balance.
- b) The Exchequer account balance of KShs 24,235,626 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 672,104,453 was cleared against the GAV account.
- d) The Temporary Imprest account balance of KShs 2,546,543 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 680,495,323 was adjusted by KShs 668,276,498 from the Exchequer, District Suspense, and General Suspense and General Deposits accounts to KShs 12,218,825.
- f) The General Suspense account balance (liability) of KShs 7,034,940 was cleared against the GAV account.
- g) The General deposit account balance of KShs 21,028,641 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The Paymaster General Account balance of KShs 65,627,922 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled through to the certificate of bank balance.

- b) The Exchequer account balance of KShs 3,331,578,709 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 1,807,785,787 was cleared against the GAV account.
- d) The General Suspense account balance of KShs 3,223,556,271 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 1,060,238 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.
- f) The GAV account balance of KShs 7,825,444,742 was adjusted by KShs 7,758,756,582 from the Exchequer, District Suspense, General Suspense and adjustment accounts to KShs 66,688,160.
- g) The adjustment (liability) account balance of KShs 604,164,185 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Paymaster General	634,893,413	(634,013,789)	Paymaster General	879,624
Exchequer Account	4,062,683	(4,062,683)	Exchequer Account	-
Advance	1,113,004	-	Advance	1,113,004
District Suspense	698,395	16,711,899	District Suspense	17,410,294
Temporary Imprest	2,215,745	-	Temporary Imprest	2,215,745
Total	<u>642,983,240</u>	<u>(621,364,573)</u>	Total	<u>21,618,667</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	641,274,036	(619,655,369)	GAV Account	21,618,667
General Suspense	1,244,350	(1,244,350)	General Suspense	-
Clearance	464,854	(464,854)	Clearance	-
Total	<u>642,983,240</u>	<u>(621,364,573)</u>	Total	<u>21,618,667</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	744,476,505	(741,839,444)	Paymaster General	2,637,061
Exchequer Account	1,792,459,831	(1,792,459,831)	Exchequer Account	-
District Suspense	42,362	1,519,436	District Suspense	1,561,798
Temporary Imprest	9,443,335	-	Temporary Imprest	9,443,335
Total	<u>2,546,422,033</u>	<u>(2,532,779,839)</u>	Total	<u>13,642,194</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	2,546,422,033	(2,532,779,839)	GAV Account	13,642,194
Total	<u>2,546,422,033</u>	<u>(2,532,779,839)</u>	Total	<u>13,642,194</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 634,893,413 was adjusted by KShs 634,013,789 from the GAV account to KShs 879,624. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled through to the certificate of bank balance.
- b) The Exchequer account balance of KShs 4,062,683 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 1,113,004 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 698,395 adjusted by KShs 16,711,899 from the GAV account to KShs 17,410,294. This was supported with a schedule and bank statements showing subsequent surrender of unspent District A.I.Es.
- e) The Temporary Imprest account balance of KShs 2,215,745 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 641,274,036 was adjusted by KShs 619,655,369 from the Paymaster General, Exchequer, District Suspense, General Suspense and Clearance accounts to KShs 21,618,667.
- g) The General Suspense (liability) account balance of KShs 1,244,350 was cleared against the GAV account.

Development Vote

- a) The PMG account balance of KShs 744,476,505 was adjusted by KShs 741,839,444 from the GAV account to KShs 2,637,061. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled through to the certificate of bank balance.
- b) The Exchequer account balance of KShs 1,792,459,831 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 42,362 was adjusted by KShs 1,519,436 from the GAV account to KShs 1,561,798. This was supported with a schedule and bank statements showing subsequent surrender of unspent District A.I.Es.
- d) The Temporary Imprest account balance of KShs 9,443,335 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 2,546,422,033 was adjusted by KShs 2,582,779,839 from the PMG, Exchequer and District Suspense accounts to KShs 13,642,194.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.22 Ministry of Co-operative Development and Marketing

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	7,915,897	(440,113)	Paymaster General	7,475,784
Exchequer Account	2,702,976	(2,702,976)	Exchequer Account	-
Advance (salary)	147,375	-	Advance(salary)	147,375
District Suspense	116,117,531	(116,117,531)	District Suspense	-
Temporary Imprest	529,427	(253,245)	Temporary Imprest	276,182
Total	<u>127,413,206</u>	<u>(119,513,865)</u>		<u>7,899,341</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	119,497,359	(111,598,018)	GAV Account	7,899,341
A.I.A (Over/Under)	7,662,603	(7,662,603)	A.I.A (Over/Under)	-
Others	253,244	(253,244)	Others	-
Total	<u>127,413,206</u>	<u>(119,513,865)</u>	Total	<u>7,899,341</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	8,472,355	828,187	Paymaster General	9,300,542
Exchequer Account	6,416,846	(6,416,846)	Exchequer Account	-
District Suspense	12,573,015	(12,573,015)	District Suspense	-
Total	<u>27,462,216</u>	<u>(18,161,674)</u>	Total	<u>9,300,542</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	22,823,910	(13,523,368)	GAV Account	9,300,542
A.I.A (Over/Under)	3,099,434	(3,099,434)	A.I.A (Over/Under)	-
Others	1,538,872	(1,538,872)	Others	-
Total	<u>27,462,216</u>	<u>(18,161,674)</u>	Total	<u>9,300,542</u>

Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 7,915,897 was adjusted by KShs 440,113 from the GAV account to KShs 7,475,784 that was reviewed and agreed to the adjusted Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 2,702,976 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 147,375 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 116,117,531 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 529,427 was adjusted by KShs 253,245 to KShs 276,183 and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 119,497,359 was adjusted by KShs 111,598,017 from the PMG, Exchequer, District Suspense, Temporary Imprest and Appropriation in Aid accounts to KShs 7,899,341.
- g) The Appropriation in Aid account balance of KShs 7,662,603 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 8,472,355 was adjusted by KShs 828,187 from the GAV account to KShs 9,300,542 that was reviewed and agreed to the adjusted Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 6,416,846 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 12,573,015 was cleared against the GAV account.
- d) The GAV account balance of KShs 22,823,910 was adjusted by KShs 13,523,368 from the PMG, Exchequer, District Suspense and Appropriation in Aid and Other accounts to KShs 9,300,542.
- e) The Appropriation in Aid account balance of KShs 3,099,434 was cleared against the GAV account.
- f) The 'Others' account balance of KShs 1,538,872 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officers Attention

- 1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments, should the two be different.
- 2. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
- 3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs	KShs.	Assets	KShs
Paymaster General	163,705	-	Paymaster General	163,705
Exchequer Account	565,154,428	(565,154,428)	Exchequer Account	-
Advance(salary)	78,310	-	Advance(salary)	78,310
Agency(Inter ministerial)	14,867,888	(9,804,588)	Agency(Inter ministerial)	5,063,300
Temporary Imprest	2,769,416	-	Temporary Imprest	2,769,416
Clearance Account (Salaries etc.)	70,846,403	(70,846,403)	Clearance Account	-
Total	<u>653,880,150</u>	<u>(645,805,419)</u>	Total	<u>8,074,731</u>
Liabilities	KShs		Liabilities	KShs
GAV Account	633,054,029	(624,979,298)	GAV Account	8,074,731
General Suspense	7,952,405	(7,952,405)	General Suspense	-
General Deposits	1,047,050	(1,047,050)	General Deposits	-
R/D Cheques	11,826,666	(11,826,666)	R/D Cheques	-
Total	<u>653,880,150</u>	<u>(645,805,419)</u>	Total	<u>8,074,731</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30JUNE 2013	DEVELOPMENT VOTE	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs.	Assets	KShs
Paymaster General	954,809	-	Paymaster General	954,809
Exchequer Account	524,809,245	(524,809,245)	Exchequer Account	-
General Deposits	1,215,820	(1,215,820)	General Deposits	-
Temporary Imprest	5,000	-	Temporary Imprest	5,000
Total	<u>526,984,874</u>	<u>(526,025,065)</u>	Total	<u>959,809</u>
Liabilities	KShs		Liabilities	KShs
GAV Account	507,988,525	(507,028,716)	GAV Account	959,809
General Suspense	18,569,959	(18,569,959)	General Suspense	-
General Deposits(Contractors Retention)	426,390	(426,390)	General Deposits	-
Total	<u>526,984,874</u>	<u>(526,025,065)</u>	Total	<u>959,809</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 163,705 remained the same and was reviewed and agreed to Board of Survey Report and a Cash Book extract that has been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 565,154,428 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 78,310 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Agency account balance of KShs 14,867,888 was adjusted by KShs 9,804,588 from the GAV account to KShs 5,063,300.
- e) The Temporary Imprest account balance of KShs 2,769,416 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The Clearance (asset) account balance of KShs 70,846,403 was cleared against the GAV account.
- g) The GAV account balance of KShs 633,054,029 was adjusted by KShs 624,979,298 from the Exchequer, Agency, Clearance, General Suspense (liability), General Deposits (liability) and R/D Cheque (liability) accounts to KShs 8,074,731.
- h) The General Suspense account balance of KShs 7,952,405 was cleared against the GAV account.
- i) The R/D Cheques account balance of KShs 11,826,666 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

the certificate of bank balance.

- b) The Exchequer account balance of KShs 524,809,245 was cleared against the GAV account.
- c) The General Deposit account balance of KShs 1,215,820 was cleared against the GAV account.
- d) The Temporary Imprest account balance of KShs 5,000 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 507,988,525 was adjusted by KShs 507,028,716 from the Exchequer, General Deposit (asset), General Suspense (liability) and General Deposit (liability) accounts to KShs 959,809.
- f) The General Suspense (liability) account balance of KShs 18,569,959 was cleared against the GAV account.
- g) The General Deposits - Contractors Retention (liability) account balance of KShs 426,390 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to ensure that the revised accounts reflect proper classification of assets and liabilities.
3. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.

4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs	KShs	Assets	KShs
Paymaster General	48,632,542	(35,657,703)	Paymaster General	12,974,839
Exchequer Account	(7,773,427)	7,773,427	Exchequer Account	-
Advance	131,339	-	Advance	131,339
Temporary Imprest	144,613	(3000)	Temporary Imprest	141,613
Total	<u>41,135,067</u>	<u>(27,887,276)</u>	Total	<u>13,247,791</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	40,798,667	(27,550,876)	GAV Account	(13,247,791)
A.I.A (Over/Under	336,400	(336,400)		-
Total	<u>41,135,067</u>	<u>(27,887,276)</u>	Total	<u>13,247,791</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	1,896,939	-	Paymaster General	1,896,939
Exchequer Account	72,244,468	(72,244,468)	Exchequer Account	-
Total	<u>74,141,407</u>	<u>(72,244,468)</u>	Total	<u>1,896,939</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	74,141,407	(72,244,468)	GAV Account	1,896,939
Total	<u>74,141,407</u>	<u>(72,244,468)</u>	Total	<u>1,896,939</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 48,632,542 was adjusted by KShs 3000 from the PMG and 35,660,703 GAV account to KShs 12,974,839. This was reviewed and agreed to the Board of Survey Report and cash book extract and bank reconciliation.
- b) The Exchequer account balance of negative KShs 7,773,427 was cleared against the GAV account.
- c) Salary advance account balance of KShs 131,339 remained the same was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 144,613 was adjusted by 3000 from the PMG and was supported by a schedule. This was to be recovered from the respective officers.
- e) The Appropriation in Aid account balance of KShs 336,400 was cleared against the GAV account.
- f) The GAV account balance of KShs 40,798,667 was adjusted by KShs 27,480,876 from the PMG and Exchequer accounts to KShs 13,247,791.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 1,896,939 remained the same was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

the Exchequer account to KShs 1,896,939.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.25 State Law Office

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	8,961,275	-	Paymaster General	8,961,275
Exchequer Account	63,756,018	(63,756,018)	Exchequer Account	-
District Suspense	1,287,073	(1,287,073)	District Suspense	-
Temporary Imprest	1,762,800	-	Temporary Imprest	1,762,800
Clearance Account	3,545,892	3,545,892	Clearance Account	-
Total	<u>79,313,058</u>	<u>(68,588,983)</u>	Total	<u>10,724,075</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	79,170,347	(68,560,243)	GAV Account	10,610,104
Salary advance	142,711	28,740	Agency	113,971
Total	<u>79,313,058</u>	<u>(68,588,983)</u>	Total	<u>10,724,075</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	2,794,503	(2,193,963)	Paymaster General	600,540
Exchequer Account	85,165,584	(85,165,584)	Exchequer Account	-
District Suspense	399,999	(399,999)	District Suspense	-
Total	<u>88,360,086</u>	<u>87,759,546</u>	Total	<u>600,540</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	14,317,895	(13,717,355)	GAV Account	600,540

Others(pending bills)	54,323,208	(54,323,208)	Others	-
Total	<u>88,360,086</u>	<u>87,759,546</u>	Total	<u>600,540</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 8,961,275 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 63,756,018 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 1,287,073 was cleared against the GAV account.
- d) The Temporary Imprest account balance of KShs 1,762,800 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The Clearance account balance of KShs 3,545,892 was cleared against the GAV account.
- f) The GAV account balance of KShs 79,170,347 was adjusted by KShs 68,560,243 from the Exchequer, Salary Advances, and District Suspense and clearance accounts to KShs 10,610,104.
- g) The Salary advance account balance of KShs 142,711 was adjusted by KShs 256,682 to KShs 113,971 and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 2,794,503 was adjusted by KShs 2,193,963 against the GAV to KShs 600,540 was reviewed and agreed to the Cashbook extract, board of

- c) The District Suspense account balance of KShs 399,999 was cleared against the GAV account.
- d) The GAV account balance of KShs 14,317,895 was adjusted by KShs 13,717,355 from the PMG, Exchequer, District Suspense, Appropriation in Aid, General suspense, R/D cheques and Pending bills accounts to KShs 600,540.
- e) The Appropriation in Aid account balance of KShs 4,663,407 was cleared against the GAV account.
- f) The General suspense account balance of KShs 12,555,576 was cleared against the GAV account.
- g) The R/D cheques account balance of KShs 2,500,000 was cleared against the GAV account. The MDA will be required to avail support for the adjustment.
- h) The Pending Bills account balance of KShs 54,323,208 was cleared against the GAV account.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.26 Ministry of Energy

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	153,362,143	-	Paymaster General	153,362,143
Exchequer Account	2,472,904	(2,472,904)	Exchequer Account	-
Advance	7,281	-	Advance	7,281
District Suspense	102,135	-	District Suspense	102,135
Temporary Imprest	18,029	-	Temporary Imprest	18,029
Total	<u>155,962,492</u>	<u>(2,472,904)</u>	Total	<u>153,489,588</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	402,819,641	(249,330,053)	GAV Account	153,489,588
General Suspense	(247,623,794)	247,623,794	General Suspense	-
Clearance Account	766,645	(766,645)	Clearance Account	-
Total	<u>155,962,492</u>	<u>(2,472,904)</u>	Total	<u>153,489,588</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	263,217,372	-	Paymaster General	263,217,372
Exchequer Account	10,355,054,475	(10,355,054,475)	Exchequer Account	-
District Suspense	53,260	53,260	District Suspense	-
Temporary Imprest	264,614	-	Temporary Imprest	264,614
Total	<u>10,618,589,721</u>	<u>(10,355,107,735)</u>	Total	<u>263,481,986</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	11,888,411,078	(11,624,929,092)	GAV Account	263,481,986
General Suspense	1,269,821,357	1,269,821,357	General Suspense	-
Total	<u>10,618,589,721</u>	<u>(10,355,107,735)</u>	Total	<u>263,481,986</u>

Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 153,362,143 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 2,472,904 was cleared against GAV account.
- c) The Salary Advance account balance of KShs 7,281 remained the same and was supported by a Payroll IPPD By-product schedule.
- d) The District Suspense account balance of KShs 102,135 was supported by an analysis. This was to be recovered from the respective officers.
- e) The Temporary Imprest account balance of KShs 18,029 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 402,819,641 was adjusted by KShs 249,330,053 from the Exchequer, General Suspense (liability) and Clearance (liability) accounts to KShs 153,489,588.
- g) The General Suspense negative account balance of KShs 247,623,794 was cleared against the GAV account.
- h) The Clearance (liability) account balance KShs 766,645 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 263,217,372 remained the same and was reviewed and agreed to the Board of Survey Report and Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 10,355,054,475 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 53,260 was supported by a schedule and was cleared against the GAV.
- d) The Temporary Imprest account balance of KShs 264,614 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The GAV account balance of KShs 11,888,411,078 was adjusted by KShs 11,624,929,092 from the Exchequer, District Suspense and General Suspense (liability) accounts to KShs 263,481,986.
- f) The General Suspense (liability) account balance of KShs 1,269,821,357 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

RECURRENT VOTE	30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	4,725,181,705	(4,697,765,293)	Paymaster General	27,416,412
Exchequer Account	(7,164,955,914)	7,164,955,914	Exchequer Account	-
Advance	2,024,675	57,948	Advance	2,082,623
District Suspense	699,270,434	(699,270,434)	District Suspense	-
General Suspense	54,416,128	(54,416,128)	General Suspense	-
Temporary Imprest	12,106,707	-	Temporary Imprest	12,106,707
Total	(1,671,956,265)	1,713,562,007	Total	41,605,742
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	(1,683,546,558)	1,725,152,300	GAV Account	41,605,742
Clearance Account	11,590,293	(11,590,293)	Clearance Account	-
Total	(1,671,956,265)	1,713,562,007	Total	41,605,742

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	80,864,136	(80,010,707)	Paymaster General	853,429
Exchequer Account	3,444,713,942	(3,444,713,942)	Exchequer Account	-
Agency	82,405,195	(82,405,195)	Agency	-
Temporary Imprest	2,639,928	-	Temporary Imprest	2,639,928
Others	41,707	(41,707)	Others	-
Total	3,610,664,908	(3,607,171,551)	Total	3,493,357
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	3,453,853,765	(3,450,360,408)	GAV Account	3,493,357
Agency	156,811,143	(156,811,143)	Agency	-
Total	3,610,664,908	(3,607,171,551)	Total	3,493,357

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 4,725,181,705 was adjusted by KShs 4,697,765,293 from the GAV account to KShs 27,416,412 that was reviewed and agreed to the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of negative KShs 7,164,955,914 was cleared against GAV account.
- c) The Salary Advance account balance of KShs 2,024,675 was adjusted by KShs 57,948 to KShs 2,082,623 from the GAV account and was supported by a Payroll IPPD By-Product. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 699,270,434 was cleared against the GAV account.
- e) The General Suspense account balance of KShs 54,416,128 was cleared against the GAV account.
- f) The Temporary Imprest account balance of KShs 12,106,707 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) The GAV account balance of negative KShs 1,683,546,558 was adjusted by KShs 1,725,094,352 from the PMG, Exchequer, District Suspense, General Suspense and Clearance accounts to KShs 41,547,794.
- h) The Clearance account balance of KShs 11,590,293 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

bank balance.

- b) The Exchequer account balance of KShs 3,444,713,942 was cleared against the GAV account.
- c) The Agency (asset) account balance of KShs 82,405,195 was cleared against the GAV account.
- d) The Temporary Imprest account balance of KShs 2,639,928 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The 'Others' account balance of KShs 41,707 was cleared against the GAV Account.
- f) The GAV account balance of KShs 3,453,853,765 was adjusted by KShs 3,450,360,408 to KShs 3,493,357.
- g) The Agency (liability) account balance of KShs 156,811,143 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.28 Ministry of Information, Communication and Technology

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	53,791,926	(52,832,686)	Paymaster General	959,240
Exchequer Account	15,154,552	(15,154,552)	Exchequer Account	-
Advance	337,719	-	Advance	337,719
District Suspense	717,942	-	District Suspense	717,942
Total	<u>70,002,139</u>	<u>(67,987,238)</u>	Total	<u>2,014,901</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	70,002,139	(67,987,238)	GAV Account	2,014,901
Total	<u>70,002,139</u>	<u>(67,987,238)</u>	Total	<u>2,014,901</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	447,197,991	(433,903,588)	Paymaster General	13,294,403
Exchequer Account	2,148,410,554	(2,148,410,554)	Exchequer Account	-
District Suspense	17,813,929	-	District Suspense	17,813,929
Total	<u>2,613,422,474</u>	<u>(2,582,314,142)</u>	Total	<u>31,108,332</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	2,613,422,474	(2,582,314,142)	GAV Account	31,108,332
Total	<u>2,613,422,474</u>	<u>(2,582,314,142)</u>	Total	<u>31,108,332</u>

financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 53,791,926 was adjusted by KShs 52,832,686 from the GAV account to KShs 959,240 and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 15,154,552 was cleared against the GAV account.
- c) The Salary advance account of KShs 337,719 remained the same and was supported by an IPPD Payroll By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 717,942 remained the same and was supported by a schedule. This was to be recovered from the respective Districts.
- e) The GAV account balance of KShs 70,002,139 was adjusted by KShs 67,987,238 from the PMG and Exchequer accounts to KShs 2,014,901.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 447,197,991 was adjusted by KShs 433,903,588 from the GAV account to KShs 13,294,403 and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 2,148,410,554 was cleared against the GAV account.

- c) The District Suspense account balance of KShs 17,813,929 remained the same and was supported by a schedule. This was to be recovered from the respective Districts.
- d) The GAV account balance of KShs 2,613,422,474 was adjusted by KShs 2,582,314,142 to KShs 31,108,332.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	3,445,651	-	Paymaster General	3,445,651
Exchequer Account	91,203,110	(91,203,110)	Exchequer Account	-
District Suspense	101,508,421	(93,794,837)	District Suspense	7,713,584
Temporary Imprest	319,230	-	Temporary Imprest	319,230
Total	<u>196,476,412</u>	<u>(184,997,947)</u>	Total	<u>11,478,464.85</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	196,476,412	(184,997,947)	GAV Account	11,478,465
Total	<u>196,476,412</u>	<u>(184,997,947)</u>	Total	<u>11,478,464.85</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	95,227	-	Paymaster General	95,227
Exchequer Account	2,059,270,539	(2,059,270,539)	Exchequer Account	-
District Suspense	5,301,268	(5,299,218)	District Suspense	2,050
Temporary Imprest	117,520	-	Temporary Imprest	117,520
Total	<u>2,064,784,554</u>	<u>(2,064,569,757)</u>	Total	<u>214,797</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,064,784,554	(2,064,569,757)	GAV Account	214,797
Total	<u>2,064,784,554</u>	<u>(2,064,569,757)</u>	Total	<u>214,797</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 3,445,651 remained the same and was reviewed and agreed to the Board of Survey Report and a Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 91,203,110 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 101,508,421 was adjusted by KShs 93,794,837 from the GAV account to KShs 7,713,584. The adjustment was supported by a schedule.
- d) The Temporary Imprest account balance of KShs 319,230 remained the same and was supported by a schedule. This is to be recovered from the respective officers.
- e) The GAV account balance of KShs 196,476,412 was adjusted by KShs 184,997,947 from the District suspense and Exchequer account to KShs 11,478,465.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 95,227 remained the same and was reviewed and agreed to the Board of Survey Report and a Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 2,059,270,539 was cleared against GAV account.

supported by a schedule. This was to be recovered from the respective officers.

- e) The GAV account balance of KShs 2,064,784,554 was adjusted by KShs 2,064,569,757 from the Exchequer account to KShs 214,797.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.30 Ministry of Lands

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	36,980,367	(33,977,430)	Paymaster General	3,002,937
Exchequer Account	521,042,448	(521,042,448)	Exchequer Account	-
Advance	852,736	(468,472)	Advance	384,264
District Suspense	52,970,738	(52,970,738)	District Suspense	-
Temporary Imprest	2,658,868	-	Temporary Imprest	2,658,868
Total	<u>614,505,157</u>	<u>(608,459,088)</u>	Total	<u>6,046,069</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	455,103,123	(449,057,054)	GAV Account	6,046,069
A.I.A (Over/Under)	159,402,034	(159,402,034)	A.I.A (Over/Under)	-
Total	<u>614,505,157</u>	<u>(608,459,088)</u>	Total	<u>6,046,069</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	53,292,270	(53,172,242)	Paymaster General	120,028
Exchequer Account	959,147,560	(959,147,560)	Exchequer Account	-
Total	<u>1,012,439,830</u>	<u>(1,012,319,802)</u>	Total	<u>120,028</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	885,771,619	(885,651,591)	GAV Account	120,028
District Suspense	126,668,211	(126,668,211)	District Suspense	-
Total	<u>1,012,439,830</u>	<u>(1,012,319,802)</u>	Total	<u>120,028</u>

Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 36,980,367 was adjusted by KShs 33,977,430 from the GAV account to KShs 3,002,937. This was reviewed and agreed to the Board of Survey Report and cashbook extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 521,042,448 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 852,736 was adjusted by KShs 468,472 from the GAV account to KShs 384,264 and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 52,970,738 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 2,658,868 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The Appropriation in Aid (A.I.A) account balance of KShs 159,402,034 was cleared against the GAV account.
- g) The GAV account balance of KShs 455,103,123 was adjusted by KShs 449,057,053 from the PMG, Exchequer, Salary Advance, District Suspense and Appropriation in Aid accounts to KShs 6,046,070.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 53,292,270 was adjusted by KShs 53,172,242 from the GAV account to KShs 120,028. This was reviewed and agreed to the Board of Survey Report and a Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 959,147,560 was cleared against the GAV account.
- c) The District Suspense (liability) account balance of KShs 126,668,211 was cleared against the GAV account.
- d) The GAV account balance of KShs 885,771,619 was adjusted by KShs 885,651,591 from the PMG, Exchequer and the District Suspense (liability) accounts to KShs 120,028.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	4,798,032	-	Paymaster General	4,798,032
Exchequer Account	963,310,601	(963,310,601)	Exchequer Account	-
Advance	38,303	-	Advance	38,303
District Suspense	787,858,392	(787,858,392)	District Suspense	-
Temporary Imprest	468,720	-	Temporary Imprest	468,720
Total	<u>1,756,474,048</u>	<u>(1,751,168,993)</u>	Total	<u>5,305,055</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	1,644,479,551	(1,639,174,496)	GAV Account	5,305,055
General Suspense	3,525,448	(3,525,448)	General Suspense	-
Clearance Account	108,469,049	(108,469,049)	Clearance Account	-
Total	<u>1,756,474,048</u>	<u>(1,751,168,993)</u>	Total	<u>5,305,055</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	2,609,757	81,000	Paymaster General	2,690,757
Exchequer Account	1,060,887,328	(1,060,887,328)	Exchequer Account	-
District Suspense	(97,252,680)	97,252,680	District Suspense	-
General Suspense	951,170	(951,170)	General Suspense	-
Total	<u>967,195,575</u>	<u>(964,504,818)</u>	Total	<u>2,690,757</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	966,254,753	(963,563,996)	GAV Account	2,690,757
R/D Cheques	940,822	(940,822)	R/D Cheques	-
Total	<u>967,195,575</u>	<u>(964,504,818)</u>	Total	<u>2,690,757</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 4,798,032 remained the same and was agreed to the Board of Survey Report and the Cash Book extract that had been supported by adjustments and reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 963,310,601 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 38,303 remained the same and was supported by a Payroll IPPD By-Product Schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 787,858,392 was analysed and supported and adjusted against the GAV.
- e) The Temporary Imprest account balance of KShs 468,720 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 1,644,479,551 was adjusted by KShs 1,639,174,496 from the Exchequer, District Suspense (asset), General suspense (liability) and Clearance (liability) accounts to KShs 5,305,055.
- g) The General Suspense (liability) account balance of KShs 3,525,448 was cleared against the GAV account.
- h) The Clearance (liability) account balance of KShs 108,469,049 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

- b) The Exchequer account balance of KShs 1,060,887,328 was cleared against the GAV account.
- c) The District Suspense negative account balance of KShs 97,252,680 was analysed and adjusted to the GAV account to KShs 9,666,327.
- d) The General Suspense account balance of KShs 951,170 was cleared against the GAV account.
- e) The GAV account balance of KShs 966,254,753 was adjusted by KShs 963,563,996 from the Exchequer, District Suspense (asset), General Suspense (asset) and R/D Cheques (liability) accounts to KShs 2,690,757.
- f) The R/D Cheque account balance of KShs 940,822 was written off against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendations requiring the Accounting Officers Attention

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.32 Ministry of State for National Heritage and Culture

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	6,212,413	(3,313,931)	Paymaster General	2,898,482
Exchequer Account	28,013,782	(28,013,782)	Exchequer Account	-
Advance	573,381	-	Advance	573,381
District Suspense	5,259,806	(5,259,806)	District Suspense	-
Temporary Imprest	290,010	-	Temporary Imprest	290,010
Total	<u>40,349,392</u>	<u>(36,587,518)</u>	Total	<u>3,761,873</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	34,346,764	(30,584,890)	GAV Account	3,761,873
A.I.A (Over/Under)	4,431,485	(4,431,485)	A.I.A (Over/Under)	-
Clearance Account	(9,131)	9,131	Clearance Account	-
General Deposits	337,773	(337,773)	General Deposits	-
Others	1,242,501	(1,242,501)	Others	-
Total	<u>40,349,392</u>	<u>(36,587,518)</u>	Total	<u>3,761,873</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	961,280	(750,009)	Paymaster General	211,271.00
Exchequer Account	21,229,218	(21,229,218)	Exchequer Account	-
General Suspense	13,880,000	(13,880,000)	General Suspense	-
Others	5,000,000	(5,000,000)	Others	-
Total	<u>41,070,498</u>	<u>(40,859,227)</u>	Total	<u>211,271.00</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	57,805,519	(57,594,248)	GAV Account	211,271
District Suspense	(16,735,021)	16,735,021	District Suspense	-
Total	<u>41,070,498</u>	<u>(40,859,227)</u>	Total	<u>211,271</u>

Financial Statements

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 6,212,413 was adjusted by KShs 3,313,931 from the GAV account to KShs 2,898,482 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 28,013,782 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 573,881 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 5,259,806 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 290,010 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The Appropriation in Aid (A.I.A) account balance of KShs 4,431,485 was cleared against the GAV account.
- g) The Clearance negative (liability) account balance of KShs 9,131 was cleared against the GAV account.
- h) The General Deposits (liability) account balance of KShs 337,773 was cleared against the GAV account.
- i) The Others (liability) account balance of KShs 1,242,501 was cleared against the GAV account.

- j) The GAV account balance of KShs 34,346,764 was adjusted by KShs 30,584,891 from the PMG, Exchequer, District Suspense, Appropriation in Aid, Clearance (liability), General Deposit (liability) and 'Other' (liability) accounts to KShs 3,761,873.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 961,280 was adjusted by KShs 750,009 from the GAV account to KShs 211,271 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 21,229,218 was cleared against the GAV account.
- c) The General Suspense account balance of KShs 13,880,000 was cleared against the GAV account.
- d) The Other (asset) account balance of KShs 5,000,000 was cleared against the GAV account
- e) The District Suspense negative (liability) account balance of KShs 16,735,021 was cleared against the GAV account.
- f) The GAV account balance of KShs 57,805,519 was adjusted by KShs 57,594,248 from the PMG, Exchequer, General Suspense, Other (asset) and District Suspense (liability) accounts to KShs 211,271.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.

5.33 Ministry of Youth Affairs and Sports

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	474,531,984	(474,281,856)	Paymaster General	250,128
Exchequer Account	503,717,535	(503,717,535)	Exchequer Account	-
Advance(salary)	27,211	-	Advance(salary)	27,211
District Suspense	215,877,574	(183,618,836)	District Suspense	32,258,738
Temporary Imprest	212,450	-	Temporary Imprest	212,450
Total	<u>1,194,366,754</u>	<u>(1,161,618,227)</u>		<u>32,748,527</u>
<u>Liabilities</u>	<u>Kshs.</u>		<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	1,194,366,754	(1,161,618,227)	GAV Account	32,748,527
Total	<u>1,194,366,754</u>	<u>(1,161,618,227)</u>	Total	<u>32,748,527</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	(19,222,654)	23,855,364	Paymaster General	4,632,710
Exchequer Account	1,031,655,960	(1,031,655,960)	Exchequer Account	-
District Suspense	389,841,771	(368,645,564)	District Suspense	21,196,207
Total	<u>1,402,275,077</u>	<u>(1,376,446,160)</u>	Total	<u>25,828,917</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	1,402,275,077	(1,376,446,160)	GAV Account	25,828,917
Total	<u>1,402,275,077</u>	<u>1,376,446,160</u>	Total	<u>25,828,917</u>

Resolution of Old Balances

Task Force

The Taskforce to resubmit the revised financial statements to the audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 474,531,984 was adjusted by KShs 474,281,856 from the GAV account to KShs 250,128 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 503,717,535 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 27,211 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 215,877,574 was adjusted by KShs 183,618,836 from the GAV account to KShs 32,258,738 which was reviewed and supported by analysis.
- e) The Temporary Imprest account balance of KShs 212,450 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 1,194,366,754 was adjusted by KShs 1,161,618,227 from the Paymaster General, Exchequer and District Suspense accounts to KShs 32,748,527.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG negative account balance of KShs 19,222,654 was adjusted by KShs 23,855,364 from the GAV account to KShs 4,632,710 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

- b) The Exchequer account balance of KShs 1,031,655,960 was cleared against the GAV account.
- c) The District Suspense (asset) account balance of KShs 389,841,771 was adjusted by KShs 368,645,564 from the GAV account to KShs 21,196,207 which was reviewed and supported by analysis.
- d) The GAV account balance of KShs 1,402,275,077 was adjusted by KShs 1,376,446,160 from the PMG, Exchequer, District Suspense, to KShs 25,828,917.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.34 Ministry of Higher Education, Science and Technology

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	109,937,189	1,749,742	Paymaster General	111,686,931
Exchequer Account	348,645,926	(348,645,926)	Exchequer Account	-
Advance	1,735,883	(991,000)	Advance	744,883
Agency	817,184	(817,184)	Agency	-
General Suspense	394,644	(394,644)	General Suspense	-
Temporary Imprest	752,959	-	Temporary Imprest	752,959
Standing Imprest	62,500	-	Standing Imprest	62,500
Total	<u>462,346,285</u>	<u>(349,099,012)</u>	Total	<u>113,247,273</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	462,346,285	(349,099,012)	GAV Account	113,247,273
Total	<u>462,346,285</u>	<u>(349,099,012)</u>	Total	<u>113,247,273</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	21,447,513	-	Paymaster General	21,447,513
Exchequer Account	3,351,935,166	(3,351,935,166)	Exchequer Account	-
Total	<u>3,373,382,679</u>	<u>(3,351,935,166)</u>	Total	<u>21,447,513</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	3,373,382,679	(3,351,935,166)	GAV Account	21,447,513
Total	<u>3,373,382,679</u>	<u>(3,351,935,166)</u>	Total	<u>21,447,513</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 109,937,189 was adjusted by KShs 1,749,742 from the GAV account to KShs 111,686,931 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract. The MDA will be required to avail the bank reconciliation that reconciles the certificate of bank balance to the cashbook extract.
- b) The Exchequer account balance of KShs 348,645,926 was cleared against the GAV account.
- c) Salary advance account balance of KShs 1,735,883 was adjusted by KShs 991,000 from the GAV account to KShs 744,883 and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Agency account balance of KShs 817,184 was cleared against the GAV account.
- e) The General Suspense (an asset) account balance of KShs 394,644 was cleared against the GAV account.
- f) The Temporary Imprest account balance of KShs 752,959 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) The Standing Imprest account balance of KShs 62,500 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- h) The GAV account balance of KShs 462,346,285 was adjusted by KShs 349,099,012 from the PMG, Exchequer, Advance, Agency and General Suspense (asset) accounts to KShs 113,247,273.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 21,447,513 remained the same and was reviewed and agreed to the Cash Book extract. The MDA will be required to avail the Board of Survey Report and the bank reconciliation that reconciles the certificate of bank balance to the cashbook extract.
- b) The Exchequer account balance of KShs 3,351,935,166 was cleared against the GAV account.
- c) The GAV account balance of KShs 3,373,382,679 was adjusted by KShs 3,351,935,166 from the Exchequer accounts to KShs 21,447,513.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping
- 2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.35 Ministry of Housing

RECURRENT VOTE	AUDITED STATEMENTS 30JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	353,749,506	(319,270,513)	Paymaster General	34,478,993
Exchequer Account	724,395,127	(724,395,127)	Exchequer Account	-
Advance	261,072	(223,424)	Advance	37,648
District Suspense	388,389,528	(378,667,133)	District Suspense	9,722,395
Temporary Imprest	3,569,214	(2,492,086)	Temporary Imprest	1,077,128
Total	<u>1,470,364,447</u>	<u>(1,425,048,283)</u>		<u>45,316,164</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	1,470,364,447	(1,425,048,283)	GAV Account	45,316,164
Total	<u>1,470,364,447</u>	<u>(1,425,048,283)</u>	Total	<u>45,316,164</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General	183,081,716	159,726,296	Paymaster General	23,355,420
Exchequer Account	1,050,188,241	(1,050,188,241)	Exchequer Account	-
District Suspense	21,550,722	(20,926,560)	District Suspense	624,162
Total	<u>1,254,820,679</u>	<u>(1,230,841,097)</u>	Total	<u>23,979,582</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	1,254,820,679	(1,230,841,097)	GAV Account	23,979,582
Total	<u>1,254,820,679</u>	<u>(1,230,841,097)</u>	Total	<u>23,979,582</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 353,749,506 was adjusted by KShs 319,270,513 from the GAV account to KShs 34,478,993 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 724,395,127 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 261,072 was adjusted by KShs 223,424 to KShs from the GAV account and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 388,389,528 was adjusted by KShs 378,667,133 from the GAV account to KShs 9,722,395 which was reviewed and supported by analysis.
- e) The Temporary Imprest account balance of KShs 3,569,214 was adjusted by KShs 2,492,086 from the GAV account to KShs 1,077,128 which was reviewed and supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 1,470,364,447 was adjusted by KShs 1,425,048,283 from the Paymaster General, Exchequer, Temporary imprest and District Suspense accounts to KShs 45,316,164.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 183,081,716 was adjusted by KShs 159,726,296 from the GAV account to KShs 23,355,420 that was reviewed and agreed to the Board

of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

- b) The Exchequer account balance of KShs 1,050,188,241 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 21,550,722 was adjusted by KShs 20,926,560 from the GAV account to KShs 624,162 which was reviewed and supported by analysis.
- d) The GAV account balance of KShs 1,254,820,679 was adjusted by KShs 1,230,841,097 from the PMG, Exchequer, District Suspense, to KShs 23,979,582.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

The National Treasury

Task Force Report on the Analysis and Resolution of Old Balances in the financial statements for the period up to 30 June 2013

5.36 National Security Intelligence Service

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	196,915	-	Paymaster General	196,915
Exchequer Account	8,590,686	(8,590,686)	Exchequer Account	-
Advance	698,390	(482,428)	Advance	215,962
Agency	125,857,405	(74,484,926)	Agency	51,372,479
District Suspense	-	482,428	District Suspense	482,428
Temporary Imprest	7,196,120	-	Temporary Imprest	7,196,120
Treasury Recovery	36,644,320	(36,644,320)	Treasury Recovery	-
Total	<u>179,183,836</u>	<u>(119,719,932)</u>	Total	<u>59,463,904</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	60,700,166	(1,236,262)	GAV Account	59,463,904
A.I.A (Over/Under)	111,000	(111,000)	A.I.A (Over/Under)	-
Treasury Recovery	118,372,670	(118,372,670)	Treasury Recovery	-
Total	<u>179,183,836</u>	<u>(119,719,932)</u>	Total	<u>59,463,904</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 196,915 remained the same and was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 8,590,686 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 698,390 was adjusted by KShs 482,428 from the GAV account to KShs 215,962 and supported with a schedule.
- d) The Agency account balance of KShs 125,857,405 was adjusted by KShs 74,484,926 from the GAV account to KShs 51,372,479 and supported with a schedule.
- e) The District Suspense account balance was adjusted to KShs 482,428 which was reviewed and supported by analysis.
- f) The Temporary Imprest account balance of KShs 7,196,120 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- g) The Treasury recovery account balance of KShs 36,644,320 was cleared against the GAV account. The MDA is required to avail bank statements to support the Treasury recoveries
- h) The GAV account balance of KShs 60,700,166 was adjusted by KShs 1,236,262 from the Exchequer, Salary Advance, Agency, Treasury Recovery (both asset and liability) and Appropriation in Aid accounts to KShs 59,463,904.

- i) The Appropriation in Aid account balance of KShs 111,000 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development Vote

There was no Development Vote for this MDA.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.37 Ministry of Tourism

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	9,144,547	(6,660,000)	Paymaster General	2,484,547
Exchequer Account	90,725	(90,725)	Exchequer Account	-
Advance	151,886	-	Advance	151,886
Temporary Imprest	1,953,310	-	Temporary Imprest	1,953,310
Total	<u>11,340,468</u>	(6,750,725)	Total	<u>4,589,743</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	4,680,468	(90,725)	GAV Account	4,589,743
General Suspense	6,660,000	(6,660,000)	General Suspense	-
Total	<u>11,340,468</u>	(6,750,725)	Total	<u>4,589,743</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	32,215,473	-	Paymaster General	32,215,473
Exchequer Account	63,749,058	(63,749,058)	Exchequer Account	-
Total	<u>95,964,531</u>	(63,749,058)	Total	<u>32,215,473</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	95,964,531	(63,749,058)	GAV Account	32,215,473
Total	<u>95,964,531</u>	(63,749,058)	Total	<u>32,215,473</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 9,144,547 was adjusted by KShs 6,660,000 from the GAV account to KShs 2,484,547. The MDA availed the Board of Survey, Cashbook extract and certificate of balance. However, the adjusted PMG balance did not agree to the supporting documents availed.
- b) The Exchequer account balance of KShs 90,725 was cleared against the GAV balance.
- c) The Salary Advance account balance of KShs 151,886 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 1,953,310 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The General suspense account balance of KShs 6,660,000 was cleared against the PMG account.
- f) The GAV balance amounting to KShs 4,680,468 was adjusted by KShs 90,725 from the Exchequer account to KShs 4,589,743.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 32,215,473 remained the same and was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The Exchequer balance of KShs 63,749,058 was cleared against the GAV account.

- c) The GAV account balance of KShs 95,964,531 was adjusted by KShs 63,749,058 from the Exchequer account to KShs 32,215,473.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.38 Office of Prime Minister

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	9,378,624	-	Paymaster General	9,378,624
Exchequer Account	275,762	(275,762)	Exchequer Account	-
Advance(Salary)	717,609	-	Advance(Salary)	717,609
Total	<u>10,371,995</u>	<u>(275,762)</u>	Total	<u>10,096,233</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	9,397,999	698,234	GAV Account	10,096,233
A.I.A (Over/Under)	973,996	(973,996)	A.I.A (Over/Under)	-
Total	<u>10,371,995</u>	<u>(275,762)</u>	Total	<u>10,096,233</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	4,485,238	-	Paymaster General	4,485,238
Exchequer Account	26,434,661	(26,434,661)	Exchequer Account	-
Total	<u>30,919,899</u>	<u>(26,434,661)</u>	Total	<u>4,485,238</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	30,919,899	(26,434,661)	GAV Account	4,485,238
Total	<u>30,919,899</u>	<u>(26,434,661)</u>	Total	<u>4,485,238</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 9,378,624 remained the same and was reviewed and agreed to the Board of Survey. This was reviewed and agreed to the Board of Survey Report that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 275,762 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 717,609 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The GAV account balance of KShs 9,397,999 was adjusted by KShs 698,224 from Exchequer and Appropriation in Aid accounts to KShs 10,096,233.
- e) The Appropriation in Aid account balance of KShs 973,996 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development vote

- a) The PMG account balance of KShs 4,485,238 remained the same and was reviewed and agreed to the Board of Survey and the Bank certificate. The MDA will be required to avail the cash book extract that has been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 26,434,661 was cleared against the GAV account.

- c) The GAV account balance of KShs 30,919,899 was adjusted by KShs 26,434,361 from the Exchequer account to KShs 4,485,238 which agrees with PMG balance.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.39 Ministry of Public Health and Sanitation

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	32,521,241	362	Paymaster General	32,521,603
Exchequer Account	41,121,103	(41,121,103)	Exchequer Account	-
Advance	1,977,977	-	Advance	1,977,977
District Suspense	128,328,918	(128,328,918)	District Suspense	-
Temporary Imprest	1,401,004	-	Temporary Imprest	1,401,004
Total	<u>205,350,243</u>	<u>(169,449,659)</u>	Total	<u>35,900,584</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	121,932,154	(86,031,570)	GAV Account	35,900,584
A.I.A (Over/Under)	72,502,148	(72,502,148)	A.I.A (Over/Under)	-
Clearance Account	10,093,308	(10,093,308)	Clearance Account	-
R/D Cheques (returned salaries)	822,633	(822,633)	R/D Cheques	-
Total	<u>205,350,243</u>	<u>(169,449,659)</u>	Total	<u>35,900,584</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	274,153,638	-	Paymaster General	274,153,638
Exchequer Account	11,388,147,080	(11,388,147,080)	Exchequer Account	-
District Suspense	61,854,068	(61,854,068)	District Suspense	-
Total	<u>11,724,154,786</u>	<u>(11,450,001,148)</u>	Total	<u>274,153,637</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	11,722,777,375	(11,450,001,148)	GAV Account	272,776,226
R/D Cheques	1,377,411		Clearance Account	1,377,411
Total	<u>11,724,154,786</u>	<u>(11,450,001,148)</u>	Total	<u>274,153,637</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA will be required to re-do the revised statements and submit them for review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 32,521,241 was adjusted by KShs 362 from the GAV account to KShs 32,521,603 and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 41,121,103 was cleared against the GAV account.
- c) The Salary advance account balance of KShs 1,977,977 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense (asset) account balance of KShs 128,328,918 was supported by an analysis and was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 1,401,004 remained the same. The MDA will be required to avail the supporting schedule for the imprest.
- f) The GAV account balance of KShs 121,932,154 was adjusted by KShs 86,031,570 from the PMG, Exchequer, Salary Advance, District Suspense (asset), Appropriation in Aid, Clearance (liability) & R/D Cheques (liability) accounts to KShs 35,900,584.
- g) The Appropriation in Aid account balance of KShs 72,502,198 was cleared against the GAV account.
- h) The Clearance (liability) account balance of KShs 10,093,308 was cleared against the GAV account. The MDA will be required to avail support for the adjustment.
- i) The R/D Cheques (liability) account balance of KShs 822,633 was supported by a schedule and cleared against the GAV account. The MDA will be required to crosscheck if the returned salaries were subsequently paid.

These are the balances to be carried forward to FY2013/2014.

Development Vote

- a) The PMG account balance of KShs 274,153,638 remained the same and was reviewed and agreed to the Board of Survey Report and cash book extract. The MDA will be required to avail the Certificate of bank balance that has been reconciled to the Cash book extract.
- b) The Exchequer account balance of KShs 11,388,147,080 was cleared against the GAV account.
- c) The District Suspense (asset) account balance of KShs 61,854,068 was analysed and cleared against the GAV account.
- d) The GAV account balance of KShs 11,722,777,375 was adjusted by KShs 11,450,001,149 from the PMG, Exchequer, District Suspense (asset) and Clearance (liability) accounts to KShs 272,776,226.
- e) The returned salary balance of KShs 1,377,411 remained the same. The MDA will be required to support the amount and to crosscheck if the returned salaries were subsequently paid.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
- 2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 3. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
- 4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.40 Ministry of Forestry and Wildlife

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	222,363,727	(215,863,508)	Paymaster General	6,500,219
Exchequer Account	5,015,033	(5,015,033)	Exchequer Account	-
GAV Account (Excess)	1,755,327	(1,755,327)	GAV Account (Excess)	-
Advance (salary)	176,948	-	Advance (salary)	176,948
Others (KFS & AIA Deficiency)	7,450	(7,450)	Others (KFS & AIA Deficiency)	-
Total	<u>229,318,485</u>	<u>(222,641,318)</u>	Total	<u>6,677,167</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	25,914,660	(19,237,493)	GAV Account	6,677,167
A.I.A (Over/Under)	186,533,806	(186,533,806)	A.I.A (Over/Under)	-
Exchequer	16,870,019	(16,870,019)	Exchequer	-
Total	<u>229,318,485</u>	<u>(222,641,318)</u>	Total	<u>6,677,167</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	108,793,225	(22,193,958)	Paymaster General	86,599,267
Exchequer Account	677,170,187	(677,170,187)	Exchequer Account	-
Total	<u>785,963,412</u>	<u>(699,364,145)</u>	Total	<u>86,599,267</u>
Liabilities	KShs	KShs	Liabilities	KShs.
GAV Account	785,963,412	(699,364,145)	GAV Account	86,599,267
Total	<u>785,963,412</u>	<u>(699,364,145)</u>	Total	<u>86,599,267</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 222,363,727 was adjusted by KShs 215,863,508 from the GAV account to KShs 6,500,219 and was reviewed and agreed to the Board of Survey Report and cashbook extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 5,015,033 was cleared against the GAV account.
- c) The GAV (Excess) (asset) account balance of KShs 176,948 was cleared against the GAV account.
- d) The Salary advance account balance of KShs 176,948 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- e) The KFS and AIA Deficiency (Others) account balance of KShs 7,450 was cleared against the GAV account.
- f) The GAV account balance of KShs 25,914,660 was adjusted by KShs 19,237,493 from the PMG, Exchequer (asset), GAV Excess (asset), KFS and AIA Deficiency (Others), AIA and Exchequer (liability) accounts to KShs 6,677,167.
- g) The Appropriation in Aid account balance of KShs 186,533,806 was cleared against the GAV account.
- h) The Exchequer (liability) account balance of KShs 16,870,019 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Development vote

- a) The PMG account balance of KShs 108,793,225 was adjusted by KShs 22,193,958 from the GAV account to KShs 86,599,267. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 677,170,187 was cleared against the GAV account.
- c) The GAV account balance of KShs 785,963,412 was adjusted by KShs 699,364,145 from the PMG and Exchequer accounts to KShs 86,599,267 which agreed to the PMG balance.

These are the balances to be carried forward to FY2013/2014.

Recommendations requiring the Accounting Officer's attention.

- 1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.41 Ministry of Fisheries Development

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	32,535,354	(60,365)	Paymaster General	32,474,989
Exchequer Account	74,187,461	(74,187,461)	Exchequer Account	-
Advance	94,851	-	Advance	94,851
District Suspense	58,809,790	(58,809,790)	District Suspense	-
Total	<u>165,627,456</u>	<u>(133,057,616)</u>	Total	<u>32,569,840</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	159,984,016	(127,414,176)	GAV Account	32,569,840
General Suspense	5,582,214	(5,582,214)	General Suspense	-
Agency	860	(860)	Agency	-
General Deposits	60,366	(60,366)	General Deposits	-
Total	<u>165,627,456</u>	<u>(133,057,616)</u>	Total	<u>32,569,840</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	10,654,257	-	Paymaster General	10,654,257
Exchequer Account	1,279,113,264	(1,279,113,264)	Exchequer Account	-
District Suspense	296,110,441	(296,110,441)	District Suspense	-
Total	<u>1,585,877,962</u>	<u>(1,575,223,705)</u>	Total	<u>10,654,257</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	1,585,372,261	(1,574,718,004)	GAV Account	10,654,257
General Suspense	505,701	(505,701)	General Suspense	-
Total	<u>1,585,877,962</u>	<u>(1,575,223,705)</u>	Total	<u>10,654,257</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 32,535,354 was adjusted by KShs 60,365 from the GAV account to KShs 32,474,989 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 74,187,461 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 94,851 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 58,809,790 was cleared against the GAV account.
- e) The Agency account balance of KShs 860 was cleared against the GAV account.
- f) The General deposits account balance of KShs 60,366 was cleared against the GAV account.
- g) The GAV account balance of KShs 159,984,016 was adjusted by KShs 127,414,176 from the Paymaster General, Exchequer and District Suspense accounts to KShs 32,569,840.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 10,654,257 remained the same and was reviewed and agreed to the Board of Survey Report and cash book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 1,279,113,264 was cleared against the GAV account.
- c) The District Suspense (asset) account balance of KShs 296,110,441 was cleared against the GAV account.
- d) The GAV account balance of KShs 1,585,372,261 was adjusted by KShs 1,574,718,005 from the Exchequer, District Suspense, General Suspense (liability) accounts to KShs 10,654,256.
- e) The General Suspense (liability) account balance of KShs 505,701 was cleared against the GAV account.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.42 Ministry of Nairobi Metropolitan Development

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	5,769,429	-	Paymaster General	5,769,429
Exchequer Account	13,378,589	(13,378,589)	Exchequer Account	-
Advance	26,132	-	Advance	26,132
Temporary Imprest	696,652	-	Temporary Imprest	696,652
Total	<u>19,870,802</u>	<u>(13,378,589)</u>	Total	<u>6,492,213</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	5,024,758	1,467,455	GAV Account	6,492,213
A.I.A (Over/Under)	14,846,044	(14,846,044)	A.I.A (Over/Under)	-
Total	<u>19,870,802</u>	<u>(13,378,589)</u>	Total	<u>6,492,213</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	1,831,258	-	Paymaster General	1,831,258
Exchequer Account	2,116,829,710	(2,116,829,710)	Exchequer Account	-
Total	<u>2,118,660,968</u>	<u>(2,116,829,710)</u>	Total	<u>1,831,258</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,118,660,968	(2,116,829,710)	GAV Account	1,831,258
Total	<u>2,118,660,968</u>	<u>(2,116,829,710)</u>	Total	<u>1,831,258</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 5,769,429 remained the same and was reviewed and agreed to the Board of Survey Report and Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 13,378,589 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 26,132 remained the same and was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The Temporary Imprest account balance of KShs 696,652 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The Appropriation in Aid (A.I.A) account balance of KShs 14,846,044 was cleared against the GAV account.
- f) The GAV account balance of KShs 5,024,758 was adjusted by KShs 1,467,455 from the Exchequer and Appropriation in Aid accounts to KShs 6,492,213.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 1,831,258 remained the same and was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 2,116,829,710 was cleared against the GAV account.

- c) The GAV account balance of KShs 2,118,660,968 was adjusted by KShs 2,116,829,710 from the Exchequer account to KShs 1,831,258.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor for audit review.
3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.43 Ministry of Development of Northern Kenya and Other Arid Lands

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	71,670,329	(55,417,513)	Paymaster General	16,252,816
Exchequer Account	9,441,433	(9,441,433)	Exchequer Account	-
Advance	1,336,412	(493,547)	Advance	842,865
District Suspense	15,867,600	(15,867,600)	District Suspense	-
Temporary Imprest	2,677,141	(2,510,087)	Temporary Imprest	167,054
Total	<u>100,992,915</u>	<u>(83,730,180)</u>	Total	<u>17,262,735</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	100,992,915	(83,730,180)	GAV Account	17,262,735
Total	<u>100,992,915</u>	<u>(83,730,180)</u>	Total	<u>17,262,735</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	304,229,762	(292,056,729)	Paymaster General	12,173,033
Exchequer Account	1,684,938,836	(1,684,938,836)	Exchequer Account	-
District Suspense	2,441,022,909	(1,757,275,187)	District Suspense	683,747,722
Total	<u>4,430,191,507</u>	<u>(3,734,270,752)</u>	Total	<u>695,920,755</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,672,916,320	(1,976,995,565)	GAV Account	695,920,755
General Suspense	1,757,275,187	(1,757,275,187)	General Suspense	-
Total	<u>4,430,191,507</u>	<u>(3,734,270,752)</u>	Total	<u>695,920,755</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 71,670,329 was adjusted by KShs 55,417,513 from the GAV account to KShs 16,252,816 which was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 9,441,433 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 1,336,412 was adjusted by KShs 493,547 from the GAV account to KShs 842,865 which was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 15,867,600 was adjusted by KShs 14,136,789 from the GAV account to KShs 1,730,811 which was reviewed and supported by an analysis and a bank statement extract showing cash returns from districts in the subsequent year.
- e) The Temporary Imprest account balance of KShs 2,677,141 was adjusted by KShs 2,510,087 from the GAV account to KShs 167,054 which was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 100,992,915 was adjusted by KShs 83,730,180 from the PMG, Exchequer, and District Suspense and Temporary Imprest accounts to KShs 17,262,735.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 304,229,762 was adjusted by KShs 292,056,729 from the GAV account to KShs 12,173,033 which was reviewed and agreed to the Board of Survey Report and Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 1,684,938,836 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 2,441,022,909 was adjusted by KShs 2,419,526,902 from the GAV account to KShs 21,496,007 which was reviewed and supported by an analysis and a bank statement extract showing cash returns from districts in the subsequent year.
- d) The GAV account balance of KShs 2,672,916,320 was adjusted by KShs 1,976,995,565 from the PMG, Exchequer, District Suspense (asset) and General Suspense (liability) accounts to KShs 695,920,755.
- e) The General Suspense account balance of KShs 1,757,275,187 was cleared against the GAV account.

These are the balances to be carried forward to FY 2014/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments, should the two be different.
- 2. The MDA will be required to resubmit the revised financial Statements to the Auditor General for audit review.
- 3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.44 Ministry of Public Works

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	12,803,266	-	Paymaster General	12,803,266
Exchequer Account	136,078,064	(136,078,064)	Exchequer Account	-
Advance	1,862,123	(19,107)	Advance	1,843,016
General Suspense	31,990,234	(31,990,234)	General Suspense	-
Temporary Imprest	933,026	19,107	Temporary Imprest	952,133
Total	<u>183,666,713</u>	<u>(168,068,298)</u>	Total	<u>15,598,415</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	163,433,160	(147,834,745)	GAV Account	15,598,415
A.I.A (Over/Under)	20,233,553	(20,233,553)	A.I.A (Over/Under)	-
Total	<u>183,666,713</u>	<u>(168,068,298)</u>	Total	<u>15,598,415</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	6,946,819	-	Paymaster General	6,946,819
Exchequer Account	370,316,405	(370,316,405)	Exchequer Account	-
District Suspense	78,006,143	-	District Suspense	78,006,143
Total	<u>455,269,367</u>	<u>(370,316,405)</u>	Total	<u>84,952,962</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	455,269,367	(370,316,405)	GAV Account	84,952,962
Total	<u>455,269,367</u>	<u>(370,316,405)</u>	Total	<u>84,952,962</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 12,803,266 remained the same and was reviewed and agreed to the Board of Survey Report and Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 136,078,064 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 1,862,123 was adjusted by KShs 19,107 from the Temporary Imprest account to KShs 1,843,016 which was supported by a Payroll IPPD By-Product schedule. This was to be recovered from the respective officers.
- d) The General Suspense account balance of KShs 31,990,234 remained the same. The MDA will be required to clear this balance against the GAV account since it has been analysed and supported.
- e) The Temporary Imprest account balance of KShs 933,026 was adjusted by KShs 19,107 from the Salary Advances account to KShs 952,133 which was supported by a schedule. This was to be recovered from the respective officers.
- f) The Appropriation in Aid (A.I.A) account balance of KShs 20,233,553 was cleared against the GAV account.
- g) The GAV account balance of KShs 163,433,160 was adjusted by KShs 147,834,745 from the Exchequer and Appropriation in Aid accounts to KShs 15,598,415.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 6,946,819 remained the same and was reviewed and agreed to the Board of Survey Report and Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 370,316,405 was cleared against the GAV account.
- c) The District Suspense account balance of KShs 78,006,143 was cleared against the GAV account.
- d) The GAV account balance of KShs 455,269,367 was adjusted by KShs 370,316,405 from the PMG, Exchequer and District Suspense accounts to KShs 84,952,962.

These are the balances to be carried forward to FY2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments, should the two be different.
- 2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.45 Ministry of Industrialisation

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	63,529,088	(63,407,486)	Paymaster General	121,602
Exchequer Account	149,088,175	(149,088,175)	Exchequer Account	-
Advance	778,339	(540,896)	Advance	237,443
District Suspense	131,235,563	(131,235,563)	District Suspense	-
General Suspense	1,608,939	(1,608,939)	General Suspense	-
Temporary Imprest	3,641,200	(3,489,924)	Temporary Imprest	151,276
Standing Imprest	243,055	(243,055)	Standing Imprest	-
Total	<u>350,124,359</u>	<u>(349,614,038)</u>	Total	<u>510,321</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	211,586,700	(211,076,379)	GAV Account	510,321
A.I.A (Over/Under)	1,452,544	(1,452,544)	A.I.A (Over/Under)	-
Exchequer	132,380,068	(132,380,068)	Exchequer	-
District Suspense	169,742	(169,742)	District Suspense	-
R/D Cheques	3,873,515	(3,873,515)	R/D Cheques	-
Insurances/Welfare	631,763	(631,763)	Insurances/Welfare	-
Interbank Transfers	30,027	(30,027)	Interbank Transfers	-
Total	<u>350,124,359</u>	<u>(349,614,038)</u>	Total	<u>510,321</u>
DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs	KShs	Assets	KShs
Paymaster General	1,757,371,669	(1,705,943,683)	Paymaster General	51,427,986
Exchequer Account	4,183,819,389	(4,183,819,389)	Exchequer Account	-
District Suspense	124,396,246	(124,396,246)	District Suspense	-
General Suspense	6,403,200	-	General Suspense	6,403,200
Temporary Imprest	313,075	(313,075)	Temporary Imprest	-
Total	<u>6,072,303,579</u>	<u>(6,014,472,393)</u>	Total	<u>57,831,186</u>
Liabilities	KShs	KShs	Liabilities	KShs
GAV Account	6,069,212,824	(6,011,381,638)	GAV Account	57,831,186
District Suspense	3,090,755	(3,090,755)	District Suspense	-
Total	<u>6,072,303,579</u>	<u>(6,014,472,393)</u>	Total	<u>57,831,186</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 63,529,088 was adjusted by KShs 63,407,486 from the GAV account to KShs 121,602. This was reviewed and agreed to the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 149,088,175 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 778,339 was adjusted by KShs 540,896 from the GAV account to KShs 237,443 which was supported by a Payroll IPPD By-product schedule. This was to be recovered from the respective officers.
- d) The District Suspense account balance of KShs 131,235,563 was cleared against GAV account.
- e) The General Suspense account balance of KShs 1,608,939 was cleared against GAV account.
- f) The Temporary Imprest account balance of KShs 3,641,200 was adjusted by KShs 3,489,924 to KShs 151,276 which was supported by a schedule. This was to be recovered from the respective officers.
- g) The Standing Imprest account balance of KShs 243,055 was cleared against the GAV account.
- h) The GAV account balance of KShs 211,586,700 was adjusted by KShs 211,076,379 from the PMG, Exchequer (asset), Salary Advance, District Suspense (asset), General Suspense, Temporary Imprest, Standing Imprest, Appropriation In Aid, Exchequer (liability), District Suspense (liability), R/D Cheques (a liability), Insurances/Welfare (liability), Interbank Transfer (liability) accounts to KShs 510,321.

- i) The Appropriation in Aid account balance of KShs 1,452,544 was cleared against the GAV account.
- j) The Exchequer (liability) account balance of KShs 132,380,068 was cleared against the GAV account.
- k) The District Suspense account balance of KShs 169,742 was cleared against the GAV account.
- l) The R/D Cheques account balance of KShs 3,873,515 was cleared against the GAV account.
- m) The Insurance/Welfare (liability) account balance of KShs 631,763 was cleared against the GAV account.
- n) The Inter-bank transfer account balance of KShs 30,027 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 1,757,371,669 was adjusted by KShs 1,705,943,683 from the GAV account to KShs 51,427,986 and was reviewed and agreed to the Cash Book Extract. The MDA is required to avail the Board of Survey Report and bank reconciliation reconciling the cashbook extract to the certificate of bank balance.
- b) The Exchequer account balance of KShs 4,183,819,389 was cleared against the GAV account.
- c) The District Suspense (asset) account balance of KShs 124,396,246 was cleared against the GAV account.
- d) The General Suspense account balance of KShs 6,403,200 remained the same and was supported by a schedule.
- e) The Temporary Imprest account balance of KShs 313,075 was cleared against the GAV account.

- f) The GAV account balance of KShs 6,069,212,824 by KShs 6,011,381,638 from the PMG, Exchequer, District Suspense and Temporary Imprest accounts to KShs 57,831,186.
- g) The District Suspense (liability) account balance of KShs 3,090,755 was cleared against the GAV account.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officers Attention

1. The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
2. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
3. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
4. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.46 Independent Electoral and Boundaries Commission

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Exchequer Account	1,418,439,000	(1,418,439,000)	Exchequer Account	-
Advance(Salary)	9,838,000	(624,000)	Advance(Salary)	9,214,000
District Suspense	875,830,000	(875,830,000)	District Suspense	-
General Suspense	2,114,658,000	(2,114,658,000)	General Suspense	-
Temporary Imprest	1,946,000	-	Temporary Imprest	1,946,000
Total	<u>4,420,711,000</u>	<u>(4,409,551,000)</u>	Total	<u>11,160,000</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	4,364,871,000	(4,353,711,000)	GAV Account	11,160,000
A.I.A (Over/Under)	55,216,000	(55,216,000)	A.I.A (Over/Under)	-
Advances	624,000	(624,000)	Advances	-
Total	<u>4,420,711,000</u>	<u>(4,409,551,000)</u>	Total	<u>11,160,000</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The Exchequer account balance of KShs 1,418,439,000 was cleared against GAV account.
- b) The Salary Advance (asset) account balance of KShs 9,838,000 was adjusted by KShs 624,000 from the Advance (liability) account) to KShs 9,214,000 which was supported by schedule and subsequent recovery from respective officers was done.
- c) The District Suspense account balance of KShs 875,830,000 was cleared against the GAV account.
- d) The General Suspense account balance of KShs 2,114,658,000 was cleared against the GAV account.
- e) The Temporary Imprest account balance of KShs 1,946,000 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- f) The GAV account balance of KShs 4,364,871,000 was adjusted by KShs 4,353,711,000 from the Exchequer, District Suspense, General Suspense and Appropriation in Aid accounts to KShs 11,160,000.
- g) The Advance (liability) account balance account of KShs 624,000 was cleared against Salary Advance (asset) account.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

There was no Development Vote for this MDA.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.47 Parliamentary Service Commission

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	66,382,069	(60,905,640)	Paymaster General	5,476,429
Exchequer Account	2,103,688,435	(2,103,688,435)	Exchequer Account	-
Advance	561,058	-	Advance	561,058
Temporary Imprest	18,775,305	-	Temporary Imprest	18,775,305
Total	<u>2,189,406,867</u>	<u>(2,164,594,075)</u>	Total	<u>24,812,792</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,189,283,695	(2,164,470,903)	GAV Account	24,812,7920
A.I.A (Over/Under)	123,172	(123,172)	A.I.A (Over/Under)	-
Total	<u>2,189,406,867</u>	<u>(2,164,594,075)</u>	Total	<u>24,812,792</u>

DEVELOPMENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	DEVELOPMENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	27,499,256	(23,370,937)	Paymaster General	4,128,319
Exchequer Account	1,131,100,000	(1,131,100,000)	Exchequer Account	-
Total	<u>1,158,599,256</u>	<u>(1,154,470,937)</u>	Total	<u>4,128,319</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account	1,158,599,256	(1,154,470,937)	GAV Account	4,128,319
Total	<u>1,158,599,256</u>	<u>(1,154,470,937)</u>	Total	<u>4,128,319</u>

Status on the Analysis and Resolution of old balances

Tasks/Achievements of the Task Force

The MDA was cleared by both the Taskforce and Auditor General to pass adjustments in the financial statements.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account balance of KShs 66,382,069 was adjusted by KShs 60,905,640 from the GAV account to KShs 5,476,429 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance KShs 2,103,688,435 was cleared against the GAV account.
- c) The Salary Advance account balance of KShs 561,058 remained the same and was supported by a Payroll IPPD By-product schedule. This was to be recovered from the respective officers.
- d) Temporary Imprest account balance of KShs 18,775,305 remained the same and was supported by a schedule. This was to be recovered from the respective officers.
- e) The Appropriation in Aid (A.I.A) account balance of KShs 123,172 was cleared against the GAV account.
- f) The GAV account balance of KShs 2,189,283,695 was adjusted by KShs 2,164,470,903 from the PMG, Exchequer and Appropriation in Aid accounts to KShs 24,812,792.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

- a) The PMG account balance of KShs 27,499,256 was adjusted by KShs 23,370,937 from the GAV account to KShs 4,128,319. This was reviewed and agreed to the Board of Survey Report and the Cash Book extract that had been reconciled to the certificate of bank balance.

- b) The Exchequer account balance of KShs 1,131,100,000 was cleared against the GAV account.
- c) The GAV account balance of KShs 1,158,599,256 was adjusted by KShs 1,154,470,937 from the PMG and Exchequer accounts to KShs 4,128,319.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officer's attention.

- 1) The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 2) The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

The National Treasury

Task Force Report on the Analysis and Resolution of Old Balances in the financial statements for the period up to 30 June 2013

5.48 Auditor General

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General		24,298,601	Paymaster General	24,298,601
Advance		3,517,476	Advance	3,517,476
Temporary Imprest		13,267,633	Temporary Imprest	13,267,633
Others		2,500,000	Others	2,500,000
Total	=	<u>43,583,710</u>	Total	<u>43,583,710</u>
Liabilities	KShs.		Liabilities	KShs.
GAV Account		42,635,543	GAV Account	42,635,543
General Deposits(retention)		298,376	General Deposits	298,376
Others(staff deductions)		649,791	Others	649,791
Total	=	<u>43,583,710</u>	Total	<u>43,583,710</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account of KShs 24,298,601 was reviewed and agreed to the Cash Book extract that had been reconciled to the certificate of bank balance.
- b) The Salary Advance account was adjusted to KShs 3,517,476 and was supported by a salary advance and medical advance schedule. This was to be recovered from the respective officers.
- c) Temporary Imprest account balance was adjusted to KShs 13,267,633 and was supported by a schedule. This will be recovered from the respective officers.
- d) Other balances (hospital deposits) (asset) account balance was adjusted to KShs 2,500,000 and was supported by a schedule.
- e) General deposits (retention) (liability) account balance was adjusted to KShs 13,267,633 and was supported by a schedule.
- f) Other balances (staff Deductions) (liability) account balance was adjusted to KShs 694,791 and was supported by a schedule.
- g) The GAV account balance was adjusted to KShs 42,635,543 from the PMG, Salary Advance, Temporary Imprest, Other balances (hospital deposits) (asset), General deposits (retentions) (liability) and Other balances (staff deductions) (liability) accounts.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

There was no Development Vote for this MDA.

Recommendation requiring the Accounting Officer's attention.

- 1) The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 2) The MDA will be required to resubmit the revised financial statements to the Office of the Auditor General for audit review.
- 3) The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.49 CFS Public Debt

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS
<u>Assets</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Assets</u>	<u>Kshs.</u>
Paymaster General (CFS R050, R052,R053)	(110,124,154,857)	113,730,176,559	Paymaster General (CFS R050, R052,R053)	3,606,021,702
Exchequer Account(Exchequer under issues)	106,034,859,760	(106,034,859,760)	Exchequer Account	-
Agency(Suspense)	8,891,343,661	(8,891,343,661)	Agency	
Total	<u>4,802,048,564</u>	<u>(1,196,026,862)</u>		<u>3,606,021,702</u>
<u>Liabilities</u>	<u>Kshs.</u>	<u>Kshs.</u>	<u>Liabilities</u>	<u>Kshs.</u>
GAV Account	-	3,603,928,264	GAV Account	3,603,928,264
Clearance Account	4,799,955,126	(4,799,955,126)	Clearance Account	-
Others(sinking fund)	2,093,438		Others(sinking fund)	2,093,438
Total	<u>4,802,048,564</u>	<u>(1,196,026,862)</u>	Total	<u>3,606,021,702</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG negative account of KShs 110,124,154,857 was adjusted by KShs 113,730,176,559 from the GAV account to KShs 3,606,021,702 which was reviewed and agreed to the Board of Survey Reports that had been reconciled to the certificate of bank balance.
- b) The Exchequer account balance of KShs 106,034,859,760 was cleared against the GAV account.
- c) The agency suspense account balance of KShs 8,891,343,661 was cleared against the GAV account.
- d) The GAV account balance was adjusted to KShs 3,603,928,264 from the PMG, Exchequer, agency and clearance accounts.
- e) The clearance account balance of KShs 4,799,955,126 was cleared against the GAV account and was supported by a schedule.
- f) The sinking fund account balance of KShs 4,799,955,126 remained the same.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

There was no Development Vote for this MDA.

Recommendation requiring the Accounting Officer's attention.

- 1) The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.

- 2) The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 3) The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.50 CFS Pensions and Gratuities

AUDITED STATEMENTS 30 JUNE 2013		ADJUSTMENTS	REVISED STATEMENTS	
RECURRENT VOTE	Kshs.		RECURRENT VOTE	Kshs.
Assets		Kshs.	Assets	
Paymaster General	206,865,064	-	Paymaster General	206,865,064
GAV Account (Net Excess Expenditure)	2,154,204,889	(259,977,753)	GAV Account (Net Excess Expenditure)	1,894,227,136
Others (Stale cheques)	2,360,628	(2,360,628)	Others (Stale cheques)	-
Total	<u>2,363,430,581</u>	<u>(262,338,381)</u>	Total	<u>2,101,092,200</u>
Liabilities	Kshs.	Kshs.	Liabilities	Kshs.
Advances to post bank	129,259,140	(110,784,866)	Advances to post bank	18,474,274
R/D Cheques (Re- credited cheques)	2,063,180,681	-	R/D Cheques (Re- credited cheques)	2,063,180,681
Contract Gratuity	151,553,515	(151,553,515)	Contract Gratuity	-
Retrenchment gratuity	18,709,787	-	Retrenchment gratuity	18,709,787
Marriage Gratuity	727,458	-	Marriage Gratuity	727,458
Total	<u>2,363,430,581</u>	<u>(262,338,381)</u>	Total	<u>2,101,092,200</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA will be required to re-do the financial statements and resubmit to the department of accounting services.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG negative account of KShs 206,865,064 remained the same. The MDA will be required to avail the Board of Survey Report and cash book extract and certificate of bank balance that has been reconciled to the Cash book extract.
- b) The stale cheques account balance of KShs 2,360,628 was cleared against the GAV account and was supported by a schedule.
- c) The advance to post bank account balance of KShs 129,259,140 was adjusted by KShs 110,784,866 from the GAV account to KShs 18,474,274 which was supported by a confirmation letter from post bank.
- d) The re-credited cheques account balance of KShs 2,063,180,681 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- e) The GAV account balance of KShs 2,154,204,889 was adjusted by KShs 259,977,753 to KShs 1,894,227,136 from the stale cheques, advances and Contract Gratuity accounts.
- f) The contract gratuity account balance of KShs 151,553,515 was analysed and cleared against the GAV account.
- g) The retrenchment gratuity account balance of KShs 18,709,787 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- h) The marriage gratuity account balance of KShs 727,458 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.

These are the balances to be carried forward to FY 2013/2014.

Development Vote

There was no Development Vote for this MDA.

Recommendation requiring the Accounting Officer's attention.

- 1) The MDA will be required to avail the source documents alluded above to the Task Force Secretariat for record keeping and revise their statements as advised.
- 2) The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
- 3) The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
- 4) The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

Status of Other financial statements under The National Treasury

5.51 Petroleum Development Levy Fund

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
<u>Assets</u>	<u>KShs.</u>	<u>KShs.</u>	<u>Assets</u>	<u>KShs.</u>
Paymaster General	2,734,539,721	(1,951,424,178)	Paymaster General	783,115,543
Total	<u>2,734,539,721</u>	<u>(1,951,424,178)</u>	Total	<u>783,115,543</u>
<u>Liabilities</u>	<u>KShs.</u>		<u>Liabilities</u>	<u>KShs.</u>
GAV Account	2,734,539,721	(1,951,424,178)	GAV Account	783,115,543
Total	<u>2,734,539,721</u>	<u>(1,951,424,178)</u>	Total	<u>783,115,543</u>

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG account was adjusted from KShs 2,734,539,721 to KShs 783,115,543 and was reviewed and agreed to the Cash Book extract that had been reconciled to the certificate of bank balance.

This is the balance to be carried forward to FY 2013/2014.

Development Vote

There was no Development Vote for Petroleum Development Levy Fund.

Recommendation requiring the Accounting Officer's attention.

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.52 Government Clearing Agency

RECURRENT VOTE	AUDITED STATEMENTS 30 JUNE 2013	ADJUSTMENTS	RECURRENT VOTE	REVISED STATEMENTS 30 JUNE 2013
Assets	KShs.	KShs.	Assets	KShs.
Paymaster General	(245,810,387)	245,810,387	Paymaster General	-
Accounts Receivables (Debtors)	300,931,776	(300,931,776)	Accounts Receivables (Debtors)	-
Total	<u>55,121,389</u>	<u>(55,121,389)</u>	Total	-
Liabilities	KShs.		Liabilities	KShs.
GAV Account	2,147,492	(2,147,492)	GAV Account	-
Accounts Payables (Creditors)	52,973,897	(52,973,897)	Accounts Payables (Creditors)	-
Total	<u>55,121,389</u>	<u>(55,121,389)</u>	Total	-

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

- a) The PMG negative account balance of KShs 245,810,387 was adjusted to NIL balance from the debtors, creditors and the GAV account.
- b) The Debtors account balance of KShs 300,931,776 was adjusted by KShs 300,931,776 from the PMG account to a NIL Balance. The MDA will be required to avail supporting schedules that support this adjustment.
- c) The Creditors account balance of KShs 69,268,711 was adjusted by KShs 69,268,711 from the PMG account to a NIL Balance. The MDA will be required to avail supporting schedules that support this adjustment.
- d) The GAV account balance of KShs 2,147,492 was adjusted by KShs 2,147,492 from the PMG to a NIL Balance.

These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officers Attention

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

5.53 The National Treasury Revenue Statement

AUDITED STATEMENTS 30JUNE 2013					ADJUSTMENTS		REVISED STATEMENTS
Revenue	Balances B/F	Revenue Collected	Transfers to Exchequer	Balance C/F	Kshs.	Revenue	Balance C/F
	Kshs.	Kshs.	Kshs.	Kshs.			Kshs.
Taxes on Income, profit & Capital gains	22,826,891	373,086,041,415	373,086,041,415	22,826,891	(22,826,891)	Taxes on Income, profit & Capital gains	-
Taxes on Goods and Services	1,256,052,388	270,910,212,783	270,910,212,783	1,256,052,388	(1,256,052,388)	Taxes on Goods and Services	-
Taxes on International Trade and Transactions	129,630,985	81,915,392,438	81,915,392,438	129,630,985	(129,630,985)	Taxes on International Trade and Transactions	-
Other Taxes(Stamp Duty)	76	8,515,439,167	8,515,439,167	76	(76)	Other Taxes(Stamp Duty)	-
Property Income	41	1,072,504,036	1,072,504,036	41	(41)	Property Income	-
Sale of Goods and Services	192,239	2,431,428,389	2,431,428,389	192,239	(192,239)	Sale of Goods and Services	-
Miscellaneous Revenue	221,410,196	11,896,381,061	11,896,381,061	221,410,196	(221,410,196)	Miscellaneous Revenue	-
				-	-		-
Total	<u>1,630,112,816</u>	<u>749,827,399,289</u>	<u>749,827,399,289</u>	<u>1,630,112,816</u>	<u>(1,630,112,816)</u>		=
Asset				Kshs.	Kshs.	Asset	Kshs.
Cash & Bank	1,630,112,816	749,827,399,289	749,827,399,289	1,630,112,816	(1,630,112,816)	Cash & Bank	-
Total	<u>1,630,112,816</u>	<u>749,827,399,289</u>	<u>749,827,399,289</u>	<u>1,630,112,816</u>	<u>(1,630,112,816)</u>	Total	=

Status on the Analysis and Resolution of Old Balances

Tasks/Achievements of the Task Force

The MDA was cleared by the Taskforce to resubmit the revised financial statements to the Auditor General for audit review.

The following constitutes the make-up of the revised accounts and the tasks accomplished:

Recurrent Vote

a) The PMG account balance of KShs 1,630,112,816 was adjusted to NIL balance. This was supported by a board of survey, cashbook extract and Certificate of bank balance. These are the balances to be carried forward to FY 2013/2014.

Recommendation requiring the Accounting Officers Attention

1. The MDA will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.
2. The MDA will be required to resubmit the revised financial statements to the Auditor General for audit review.
3. The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.

6. Challenges

The following are challenges the Task Force identified and encountered when undertaking the assigned tasks i.e.

- i) Merging and splitting of entities have resulted in the following challenges:
 - a. Lack of clear guideline on closure of the former vote books i.e. which entity to carry and be responsible of the previous vote balances in terms of assets and liabilities.
 - b. Lack of direction on where to account for imprest taken in the previous vote.
 - c. Unresolved audit issues raised by the Auditor General on the previous vote accounts.
- ii) Transfer of staff en-mass from one MDA to another has resulted to the following challenges:
 - a. New officers lack information of the entity they are transferred to
 - b. Poor handing over process as a result of poor record keeping
 - c. Un-accounted for Imprest by officers transferred to other entities.
 - d. Un-cleared staff advances and imprest amounts as a result of non-remittance of imprest and advances recovered from transferred staff by the new MDA.
- iii) Capacity challenges -changes in the accounting system i.e. from RGAS (Legacy) system to IFMIS resulted to capacity challenges among users of IFMIS system such as:
 - a. Budget transfer process when issuing AIEs to Districts.
 - b. Surrender of accounted for Imprest in the system among others
- iv) Challenges in accounting for AIEs issued to Districts as a result of incompatible systems i.e. the vote book system by Districts and IFMIS system.
- v) Non-availability of financial records as a result of poor record keeping.
- vi) Members of the Task Force concurrently being involved in other official assignments/duties.

7. General Recommendations

The Task Force wishes to make the following recommendations:

- i) National Treasury should continue capacity build public accountants and insist on regular bank reconciliation being done. District returns should be immediately uploaded to IFMIS to prevent District suspense accounts. The transition from RGAS manual (legacy system) to automated IFMIS platform in 2011 created uncertainty on process flows.
- ii) The National Treasury should give clear guidelines on how to manage the merging and splitting of MDAs and how the old vote books of accounts should be closed. The identification of the mother State Department is important to reduce reconciled balances.
- iii) All Accounting Officers should be reminded of the provisions of Regulation 118 of the PFM Act Regulations (2015) on control and storage of accountable documents
- iv) The 5 remaining MDAs should continue resolving old balances with support from the Department of Accounting Services. They will be required to avail primary source documents and revise their statements as advised starting from FY 2012/2013 audited financial statements and followed by the revised statements, T accounts, journal entries and the supporting documents for each account.
- v) The 5 remaining MDAs will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 13/14 to the Department of Accounting Services for review. The year in which the adjustments were made should be clearly indicated.
- vi) Transfers of staff should be well managed to ensure that proper handing over is done to ensure smooth continuity of activities and proper accounting.
- vii) Staff transferred from one MDA to another should ensure they have cleared imprest and advances before reporting to their new workstation. Efforts should be made to recover all unaccounted for imprest or advances.
- viii) Recoveries made on behalf of staff initially from other MDAs should be remitted to the MDA that issued the imprest/ advance.
- ix) The National Treasury should ensure full automation of the District AIE issue and expenditure return process. It should come up with a compatible system between the Districts and MDAs or alternatively ensure that all National Sub County Treasuries are connected to and use IFMIS for their expenditures to be automatically uploaded into MDAs' ledger.
- x) Capacity building i.e. continuous training of accounting staff especially on the process and importance of budget transfer process and Imprest surrender process in IFMIS. Close monitoring should be done to ensure the processes are done efficiently.
- xi) Accounting units should ensure proper keeping and maintenance of accounting records. Archival of accounting records should be automated.
- xii) Continuous inspection of MDAs and Sub County Treasuries by the Accountant General's department.

- xiii) The National Treasury should consider issuing guidelines on clearance of any outstanding balances in the financial statements.
- xiv) The Task Force analyzed the recurrent and development votes. More work needs to be done on analyzing deposits, revenues and fund accounts.

8. Conclusion

The Task Force was able to review the financial statements of all MDAs and assisted them to clear the old and historical balances in the financial statements for recurrent and development votes, apart from a few which are remaining with items to attend to.

The balances reflected in the revised financial statements and are supported by source documents should be carried forward to FY 2013/2014 after audit review.

The MDAs will be required to restate the fund balance brought forward in FY 2013/2014 to the revised balances carried forward in FY 2012/2013 through prior year adjustments should the two be different.

The MDA will be required to resubmit the financial statements showing adjustments passed on the fund balance brought forward in FY 2013/2014 to the Department of Accounting Services for review.

Out of the 48 MDAs and 5 Other financial statements under The National Treasury reviewed by the Task Force, 16 MDAs have obtained concurrence from the Auditor General to pass adjustments to FY 2013/2014 fund balances brought forward, 27 MDAs and 5 Other financial statements under The National Treasury have revised their financial statements and have been advised to forward the same to the Auditors for review, 5 MDAs are in the process of finalizing their revised financial statements.

The Task Force has communicated to all the 48 MDAs with 5 other financial statements under The National Treasury giving them directions on the way forward.

9.1 Appendix 1: MDAs with pending analysis (issues)

The following five (5) MDAs and one (1) Fund are required to continue analyzing the financial statements.

9.1.1 Ministry of Medical Services

Status on the Analysis and Resolution of old balances

Recurrent Vote

- a) The PMG account balance of KShs 103,629,402 was adjusted by KShs 17,261,862 from the GAV account to KShs 120,891,264. This was reviewed and agreed to the Board of Survey Report. The MDA is required to avail the Cash Book extract that has been reconciled to the certificate of bank balance.
- b) The Temporary Imprest account balance of KShs 1,964,843 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.
- c) The Standing Imprest account balance of KShs 10,000 was cleared against the GAV. The MDA will be required to avail a supporting schedule to support the adjustment.
- d) The General Suspense negative account balance of KShs 133,378,770 was cleared against GAV account. The MDA will be required to avail an analysis to support the adjustment.
- e) The Clearance account balance of KShs 21,411,017 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- f) The Agency account balance of KShs 8,360,746 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.

Development Vote

- a) The PMG negative account balance of KShs 967,212,545 was adjusted by KShs 968,730,864 from the GAV account to KShs 1,518,319. This was reviewed and agreed to the Board of Survey Report. The MDA will be required to avail the Cash Book extract that has been reconciled to the certificate of bank balance.

- b) The Agency account balance of KShs 869,118 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- c) The District Suspense account balance of KShs 2,492,696,316 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- d) The General Suspense account balance of KShs 385,640,849 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- e) The Temporary Imprest account balance of KShs 109,324,300 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.
- f) The Clearance account balance of KShs 44,418,452 was cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.
- g) The salary advance balance of KShs 3,468,019 as cleared against the GAV account. The MDA will be required to avail an analysis to support the adjustment.

9.1.2 Ministry of Labour

Status on the Analysis and Resolution of Old Balances

Recurrent Vote

- a) The PMG account balance of KShs 42,234,072 remained the same and was reviewed and agreed to the Cash Book extract. The MDA will be required to avail the board of survey report and certificate of bank balance.
- b) The Temporary Imprest account balance of KShs 1,818,125 remained the same. The MDA will be required to avail the supporting schedule of the amount and recover the same from the respective officers.

Development Vote

- a) The PMG account balance of KShs 12,823,532 was adjusted by KShs 96 from the GAV account to KShs 12,823,628. This was reviewed and agreed to the Cash Book extract. The MDA will be required to avail the board of survey report and certificate of bank balance that is reconciled to Cash Book extract.
- b) The General Suspense balance of 227,703,089 was adjusted by KShs 201,031,518 from the GAV account to KShs 26,671,571. The MDA will be required to avail the supporting schedule for the remaining amount.

9.1.3 Ministry of Gender, Children and Social Development

Status on the Analysis and Resolution of Old Balances

Recurrent Vote

- a) The District Suspense account balance of KShs 912,880,334 remained the same. The MDA will be required to further analyse and avail a supporting schedule for district suspense balance.

Development Vote

- a) The District Suspense account balance of KShs 555,759,839 was adjusted by KShs 118,252,868 from the GAV account to KShs 437,506,971. The MDA will be required to further analyse and avail a supporting schedule for the remaining District suspense account balance of KShs 437,506,971.

9.1.4 Ministry of Public Health and Sanitation

Status on the Analysis and Resolution of old balances
Recurrent Vote a) The Temporary Imprest account balance of KShs 1,401,004 remained the same. The MDA will be required to avail the supporting schedule for the imprest. b) The Clearance (liability) account balance of KShs 10,093,308 was cleared against the GAV account. The MDA will be required to avail support for the adjustment. Development Vote a) The PMG account balance of KShs 274,153,638 remained the same and was reviewed and agreed to the Board of Survey Report and cash book extract. The MDA will be required to avail the Certificate of bank balance that has been reconciled to the Cash book extract.

9.1.5 Ministry of Roads (Infrastructure)

Status on the Analysis and Resolution of old balances
Recurrent Vote a) The recurrent bank account of KShs 294,106,053 and district recurrent bank account KShs 4,682,329,155 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance. b) The Ap liabilities negative account balance of KShs 5,632,390,368 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule. c) The prepayment account balance of KShs 1,519,050 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.

- d) The District Suspense account balance of KShs 91,444 and district unutilised funds of KShs 10,998,337,681 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- e) The Temporary Imprest account balance of KShs 688,782 remained the same. The MDA will be required to avail a supporting schedule and recover the same from the respective officers.
- f) The returned cheque negative account balance of KShs 88,823,663 was adjusted by KShs 88,847,169 from the GAV account to KShs 23,506. The MDA will be required to avail an analysis to support the remaining balance.
- g) The General Suspense account balance of KShs 112,726,533 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- h) The Special imprest account balance of KShs 470,934 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- i) The general deposit account balance of KShs 5,938,377 and retention account balance of KShs 18,646,388 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- j) The VAT account balance of KShs 8,535,804 and withholding account balance of KShs 3,393,543 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.

Development Vote

- a) The district development bank account KShs 8,754,968 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.
- b) The prepayment account balance of KShs 104,625 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- c) The development bank account KShs 24,093,323,243 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.

- d) The District Suspense account balance of KShs 160,260 and district unutilised funds of KShs 2,017,444,159 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- e) The District temporary Imprest account balance of KShs 90,912,259 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- f) The development bank account KShs 24,093,323,243 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.
- g) The returned cheque account balance of KShs 12,705,327,694 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- h) The District Suspense account balance of KShs 1,145,252 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- i) The General Suspense account balance of KShs 1,636,356,006 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.
- j) The district development bank account KShs 145,009,997 remained the same. The MDA will be required to avail the Cash Book extract and Board of survey that has been reconciled to the certificate of bank balance.

9.1.6 CFS Pensions & Gratuities

Status on the Analysis and Resolution of Old Balances

Recurrent Vote

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|---|
| <ul style="list-style-type: none">a) The PMG negative account of KShs 206,865,064 remained the same. The MDA will be required to avail the Board of Survey Report and cash book extract and certificate of bank balance that has been reconciled to the Cash book extract.b) The re-credited cheques account balance of KShs 2,063,180,681 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.c) The retrenchment gratuity account balance of KShs 18,709,787 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule.d) The marriage gratuity account balance of KShs 727,458 remained the same. The MDA will be required to analyse the amount and avail a supporting schedule. |
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9.2 Appendix 2: MDAs with pending documents

The following five (5) MDAs are required to provide additional support documents as indicated against them.

9.2.1 Ministry of Higher Education, Science and Technology

Status on the Analysis and Resolution of Old Balances
Recurrent Vote a) The PMG account balance of KShs 109,937,189 was adjusted by KShs 1,749,742 from the GAV account to KShs 111,686,931 that was reviewed and agreed to the Board of Survey Report and the Cash Book extract. The MDA will be required to avail the bank reconciliation that reconciles with the certificate of bank balance and the cashbook extract. Development Vote a) The PMG account balance of KShs 21,447,513 remained the same and was reviewed and agreed to the Cash Book extract. The MDA will be required to avail the Board of Survey Report and bank reconciliation that reconciles with the certificate of bank balance and the cashbook extract.

9.2.2 Ministry of Tourism

Status on the Analysis and Resolution of old balances
Recurrent Vote a) The PMG account balance of KShs 9,144,547 was adjusted by KShs 6,660,000 from the GAV account to KShs 2,484,547. The MDA availed the Board of Survey, Cashbook extract and certificate of balance. However, the adjusted PMG balance did not agree to the supporting documents availed. b) MDA will be required to avail a bank reconciliation which agrees with the adjusted cash book and bank certificate of balance.

9.2.3 Office of the Prime Minister

Status on the Analysis and Resolution of Old Balances

Development vote

- | |
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| <p>a) The PMG account balance of KShs 4,485,238 remained the same and was reviewed and agreed to the Board of Survey and the Bank certificate. The MDA will be required to avail the cash book extract that has been reconciled to the certificate of bank balance.</p> |
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9.2.4 Ministry of Industrialization

Status on the Analysis and Resolution of old balances

Development Vote

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| <p>a) The PMG account balance of KShs 1,757,371,669 was adjusted by KShs 1,705,943,683 from the GAV account to KShs 51,427,986 and was reviewed and agreed to the Cash Book Extract. The MDA is required to avail the Board of Survey Report and bank reconciliation reconciling the cashbook extract to the certificate of bank balance.</p> |
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9.2.5 State Law Office

Status on the Analysis and Resolution of Old Balances

Development Vote

- | |
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| <ul style="list-style-type: none">a) The PMG account balance of KShs 2,794,503 was adjusted by KShs 2,193,963 against the GAV to KShs 600,540 was reviewed and agreed to the Cashbook extract, board of survey and bank certificate. The MDA will be required to avail the bank reconciliation that reconciles the certificate of bank balance to the cashbook extract.b) The R/D cheques account balance of KShs 2,500,000 was cleared against the GAV account. The MDA will be required to avail support for the adjustment. |
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