

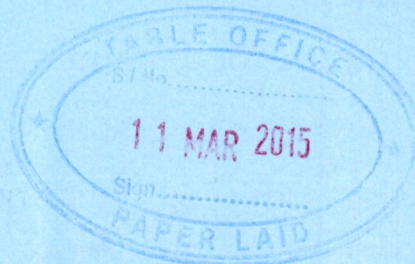
REPUBLIC OF KENYA



*Tabled by the leader
of the Majority in the
Afternoon of 11/3/15 in
the table of the House.
J. Githongo*

KENYA NATIONAL AUDIT OFFICE

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REPORT

OF

KENYA NATIONAL AUDIT OFFICE

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
THE PRESIDENCY VOTE 101**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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Website: www.kenao.go.ke



NAIROBI HUB
P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE PRESIDENCY VOTE 101 FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON FINANCIAL STATEMENTS

I have audited the accompanying financial statements for the Presidency vote 101 set out on pages 14 to 35, which comprise the statement of Financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, a statement of cash flows and a summary statement of recurrent & development appropriation account for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's responsibility

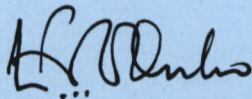
My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Presidency Vote 101 as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 February 2015



STATE HOUSE

P.O Box 40530

NAIROBI, KENYA

SH/3/26 VOL.111/(32)

16th December, 2014

The Auditor General
Kenya National Audit Office
Anniversary Towers
P.O. Box 30084
NAIROBI.

**THE PRESIDENCY – VOTE 101
REVISED REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED JUNE 30th, 2014**

As per letter Ref. AG 3/171/1/(342) 101 dated 1st December, 2014 from the The National Treasury and copied to your office on the above subject matter, forwarded herewith are two hard copies and a soft copy of revised reports and financial statements for the financial year ended 30th June, 2014 for Presidency vote 101.


E. T. MWETHI
HEAD OF ACCOUNTING UNIT
FOR: COMPTROLLER STATE HOUSE

Copies to:

1. The Principal Secretary
The National Treasury
P O Box 30007-00100
NAIROBI
2. Controller of Budget
Bima House
NAIROBI
3. The Commission Secretary
Commission on Revenue Allocation
14 Riverside Drive
Grosvenor Block
NAIROBI



**THE PRESIDENCY
VOTE 101**

**REVISED
REPORTS AND FINANCIAL STATEMENTS**

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

THE PRESIDENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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THE PRESIDENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Presidency was formed on 20th May 2013 by merging State House, Office of The Deputy President and Cabinet Affairs Office at cabinet level, the Presidency is represented by Chief of staff and Head of Public service who is responsible for the general policy and strategic direction of the Presidency.

(b) Key Management

The entity's day-to-day management is under the following key departments:

(i) State House

Service delivery in State House is effected through nine (9) key departments namely; Administration, Finance, Accounts, Mechanical, Supplies Chain, Presidential Strategic Communication Unit, Information Communication Technology, Human Resources Management and Central Planning & Project Monitoring Unit.

(ii) Office of the Deputy President

Service delivery in the office of the Deputy President is effected through six (6) key departments namely; Administration, Coordination, Efficiency Monitoring Unit, Inspectorate of State Corporations and Legislative Intergovernmental Liaison Office

(iii) Cabinet Affairs Office

Service delivery in Cabinet Office is effected through nine (9) key departments namely; Administration & Finance & Accounts, State Corporation Advisory Services, Supplies Chain, Power of Mercy Secretariat, Information Communication Technology, Human Resources Management and Cabinet Secretariat, Kenya Southern Sudan Liaison Office (KESSULO)

(c) Fiduciary Management

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

The Presidency Overall

No.	Designation	Name
1.	Accounting Officer	Lawrence N. Lenayapa

State House

1.	Deputy Secretary Administration	Evans M. Mutari
2.	Senior Principal Finance Officer	Samuel M. Mugambi
3.	Principal Accountant	Ellydon T. Mwethi

THE PRESIDENCY

Reports and Financial Statements

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

Office of the Deputy President

1.	Daniel Waisiko Wambura	Principal Administrative Secretary
2.	Shadrack Mwangolo Mwandime	Secretary, Administration
3.	Mary Musula Kundu	Chief Finance Officer
4.	Bernard Nthiwa Kimathi	Deputy Secretary
5.	Juliana Nashipae Yiapan	Deputy Secretary
6.	Dido Jillo Gababo	Senior Assistant Director/HRM
7.	Jane Wanjiru Murigi	Principal Human Resource Mgt Officer
8.	Paul Kamau Kingangi	Senior Finance Officer

Cabinet Affairs Office

1.	Aggrey Mudembei Busena	Director
2.	Jestinah Wakesho Hajari	Deputy Secretary
3.	Clement Nzomo Kiteme	Secretary
4.	Margaret Nyambura Githaiga	Assistant Secretary
5.	John Nyaga Gacivih	Secretary
6.	Thomas Mongare Nyamorata	Under Secretary
7.	Jane Njoki Mugambi	Secretary
8.	Stephen Kibunja Gitau	Assistant Secretary
9.	Charles Amimo Oloo	Deputy Director
10.	Elijah Malekya Matibo	Director

(d) Entity Headquarters

P.O. Box 40530-00100
State House Nairobi
State house Road
Nairobi, KENYA

(e) Entity Contacts

Telephone: (254) 020-2227436
E-mail: comptroller@president.go.ke
Website: www.president.go.ke

(f) Entity Bankers

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

THE PRESIDENCY

Reports and Financial Statements

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

THE PRESIDENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

II. FORWARD BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE

State House

During the 2013/2014 financial year, State House implemented one main programme namely: Management of State House Affairs and two sub-programmes namely: coordination of State House functions and administration of statutory benefits to the retired Presidents.

Budget Performance

During the 2013/14 financial year, State House was allocated a total of Kshs.3,236,359 thousands for both recurrent and development expenditure. The provision for recurrent expenditure for the period was Kshs.2,597,839 thousands while the allocation for development expenditure was Kshs.638,520 thousands.

The total expenditure for the year was Ksh.3,019,108 thousands which translated to a total absorption rate of 93%.

The total recurrent budgetary expenditure was Kshs.2,425,199 thousands against a total recurrent budgetary allocation of Kshs. 2,597,839 thousands. This translated to a total recurrent budget absorption rate of 93%.

The total development budget expenditure for the year was Kshs.593,909 thousands against a total development budgetary allocation of Kshs. 638,520 thousands. This translated to a total development budget absorption rate of 93%.

Key Achievements

The programme comprised of the following key components.

(i) State Hospitality

State House successfully hosted several Cabinet meetings and State functions and also provided hospitality services to the Presidency.

(ii) State Policy Pronouncements

State House provided full facilitation to His Excellency the President's timely policy formulation and pronouncements. These included: hosting cabinet meetings which guide the continuous implementation of the Constitution of Kenya 2010, policies related to the on-going implementation of the Vision 2030 and international relations.

(iii) Refurbishment and Improvement of State Houses and Lodges

State House undertook several development projects in all State Houses and Lodges. The major refurbishments were; installation of streetlights and popup water sprinklers in Sagana State Lodge, landscaping in Eldoret State Lodge, connecting Kisumu State Lodge

THE PRESIDENCY

Reports and Financial Statements

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

sewerage drainage system to Kisumu County main sewer system, constructed a partial 200 meter section of the perimeter wall and installed a generator in Nakuru State House, drilled a borehole in Mombasa State House and carried out major refurbishment in Nairobi and Mombasa State Houses. A total of 300 trees were also planted in Nairobi, Mombasa and Nakuru State Houses.

(iv) Modernization of Service Delivery

State House improved efficiency in service delivery through modernization of information Communication Technology (ICT) and installation of the video automation system in the Presidential Strategic Communication Unit (PSCU). This has resulted to quality coverage and timely release of video footages to media houses among others.

(v) Efficiency and Effectiveness of Service Delivery

Service Delivery was enhanced through; Job evaluation and recruitment of officers in various cadres. Gender, Disability, HIV/AIDS, Alcohol and Substance Abuse and Corruption prevention issues were also mainstreamed. A Service Charter for State House was developed. PSCU and Office of the First Lady were restructured and the Executive Office of the President was expanded. State House also established a coordinating office to ensure effective and efficient service delivery to the Retired Presidents.

The following development projects were implemented during the period:-

- i. Rehabilitation of Main house in Nairobi and Mombasa State Houses.
- ii. Construction of PURES Village (Pupils Reward Scheme (Pures) Centre home at State House Nairobi.
- iii. Purchase and installation of garage equipment at State House Nairobi.
- iv. Purchase and installation of a generator at State House Nakuru.
- v. Purchase of equipment for the Presidential Strategic Communication Unit (PSCU).
- vi. Street and garden lighting at State Lodge Sagana.

Emerging Issues

In executing its mandate, State House encountered several challenges thus deriving the following as the emerging issues;

Re-structuring of State House Operations

The on-going re-organization of State House is expected to raise the expenditure due to increase in human capacity. This expenditure may majorly be related to purchase of vehicles

THE PRESIDENCY

Reports and Financial Statements

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

and equipment to facilitate the new staff, construction of new buildings to cater for the increased demand for office space and; continuous refurbishment/construction in some of the State Houses and Lodges for the Head of State.

The Implementation of Constitution of Kenya 2010

The implementation of the Constitution of Kenya 2010 will continue to impact on the State House in terms of the resource requirements. This will particularly be in the area of State hospitality cost due to increased number of Cabinet meetings to approve bills and policies and hosting of delegations.

Challenges incurred during budget implementation

- i. Increased and unforeseen expenditure arising from power transition after 2013 general election and expanded State House mandate affected programmes and sub programme implementation. This has resulted to a vicious cycle of pending bills.
- ii. Old infrastructure in State Houses and Lodges that requires continuous refurbishment resulting to high cost of maintenance.
- iii. Underfunding and Budget cuts by the National Treasury impede the implementation of planned programmes and projects resulting to pending bills.
- iv. Delay in preparation and submission of bill of quantities by the Ministry of Works affecting timeline in implementation of development projects.

Recommendations

Based on the past experiences and challenges in the implementation of the programme, the following are the key recommendations:

- i. As a result of the expanded mandate for State House, adequate funds should be provided in order to smoothly facilitate activities related to this mandate and fulfil the overall goal of the institution.
- ii. Requested resource requirements and allocated budgetary provisions for State House should not be reduced to avoid pending bills;
- iii. Construction of new buildings and major rehabilitation of the existing infrastructure should be done in order to cut on high cost of routine maintenance; and
- iv. Local area network (LAN) and wide area network (WAN) should be extended to provide connectivity to all the State Houses and lodges. Currently only Nairobi State House and Sagana State Lodge are connected.

THE PRESIDENCY

Reports and Financial Statements

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

Office of the Deputy President

Achieved Output

Under coordination and policy advisory services, the office:

- Developed a system for tracking Bills;
- Held 6 Intergovernmental Budget and Economic Council (IBEC) consultation meetings;
- Supported the Government's reporting obligations to Parliament; and
- Coordinated the implementation of priority Jubilee Manifesto projects.
- The Lamu Port South Sudan Ethiopia Transport (LAPSSET) Corridor Development Authority was operationalized
- Following operationalization, the LAPSSET offered scholarships for youths in the LAPSSET Corridor project zone to enable them pursue tertiary and university education in fields relevant to LAPSSET Corridor Development. This was partly to promote ownership of the project and equip the youth with new skills to boost their employability in the project zone. In total, the authority was able to offer 220 scholarships.

The Efficiency Monitoring Unit (EMU):

- Carried out 2 research (on effectiveness of procurement and level of compliance with austerity measures) and disseminated the findings;
- Conducted 4 system audits and investigations;
- Produced 1 report on the implementation of previous audits and investigations; and
- Undertook an analysis of the effectiveness of austerity measures for optimal utilization of resources in MDAs and produced a report.

Under the Inspectorate of State Corporations (ISC), the following were achieved:

- Carried out 12 management audits of state corporations;
- Assembled, collected, organized and submitted 5 surcharge cases out of the targeted 12 cases to the State Corporations Surcharge Committee;
- Developed a manual for a Surcharge Management Information System (SMIS);
- Analysed and provided feedback on quarterly performance reports of state corporations within three weeks after receipt;
- Carried out an evaluation of performance of state corporations for the year 2012/13;
- Maintained a database of state corporations;
- Carried team building exercise;
- Developed a Draft Strategic Plan 2013-2017 for the Inspectorate of State Corporations; and
- Participated in all Parliamentary Investment Committee (PIC) sessions

THE PRESIDENCY

Reports and Financial Statements

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

Under administrative services, the office:

- Provided Internet connectivity to the Deputy President's residence in Karen;
- Installed structured cable network for data and voice communication, CCTV and access control system on both 3rd and 5th floors of Harambee House annex;
- Procured 35 desktop computers and 10 laptops;
- Maintained current ICT infrastructure which includes desktop computers, printers, photocopiers, CCTV system, access control system and AC system both at the headquarters and the Deputy President's residence in Karen;
- Facilitated the Deputy President's local and foreign engagements;
- Operationalized the Disability Committee and implemented the Disability Policy;
- Sensitized ODP staff on HIV/AIDS and conducted VCT;
- Sensitized staff on alcohol and substance abuse;
- Refurbished offices on 3rd and 5th floors of Harambee House Annex;
- Refurbished the Deputy President's official residence in Karen;
- Initiated the ISO 9001:2008 certification process;
- Conducted fire and safety training for staff and installed firefighting equipment; and
- Provided hospitality services for guests at the Deputy President's residence.

Under the Deputy President spouse's program for enhancing women's economic empowerment, women from various regions of the country were trained on table banking, livelihood projects, market access and entrepreneurship

PROGRAMME MONITORING

Programme Monitoring Initiatives

Monitoring of the Office of the Deputy President programmes involved routine collection of data and analysis to determine progress in implementation. The monitoring was done through the following initiatives:

Annual Work Plans: The office tracked implementation of its annual work plans. Departments filed monthly reports on the status of implementation of their respective work plans. These reports were then consolidated to ascertain how the targets for the office were being implemented. Recommendations in the monthly reports were used in taking appropriate mitigation action towards improved delivery of targets.

Performance Contract: The office held monthly meetings with heads of departments to track the progress of implementation of the performance contract. Quarterly and the final annual reports were prepared and submitted to the Performance Contracting Department.

Field Work: Technical officers undertook field visits and prepared reports to verify implementation of programmes undertaken by the Office.

Surveys: The Office contracted independent consultants who undertook surveys such as Customer Satisfaction, Employee Satisfaction and Work Environment to measure the customer's perception on service delivery.

THE PRESIDENCY

Reports and Financial Statements

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

Programme Monitoring Challenges

In the process of monitoring its programmes, the office encountered various challenges, among them:

- (i) Late submission of reports by some departments leading to delay in consolidation of final reports;
- (ii) Submission of outdated information leading to inconsistency in reporting;
- (iii) Weak understanding of monitoring and evaluation across departments. This in turn leads to poor data capture and analysis, among other issues;
- (iv) Lack of baseline and standardized data to provide a basis for progress tracking; and
- (v) Inadequate monitoring and evaluation infrastructure. Much of the M&E is done manually, hence not able to attain real time reporting.

Steps Being Taken to Address Monitoring Challenges

The office has been taking steps towards addressing the above challenges. The measures taken include:

- (i) Heads of Departments have been sensitized on performance management and reporting with a view to improving programme implementation and reporting;
- (ii) The office conducted training on monitoring and evaluation for selected staff from all the departments. The trained staff spearhead monitoring and evaluation in their respective departments;
- (iii) The office developed monitoring and evaluation tools for use by the departments; and
- (iv) The office has plans to identify its baseline data needs. This will be followed with data gathering and setting up of an appropriate database.

Cabinet Affairs Office

Cabinet Affairs Office had an allocation of Kshs.1,563,722 against which an Actual Expenditure of Kshs.1,445,269 was incurred on the following:-

Compensation to Employees
Use of Goods and Services
Current Grants to Government Agencies
Accusation of Non-financial Assets

Cabinet Affairs Office had the following two programmes:-

- Cabinet Services
- Government Advisory Services

THE PRESIDENCY

Reports and Financial Statements

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

i. Cabinet Services Programme

This programme had a sub programme identified as management of Cabinet Affairs. This Sub programme had an allocation of Kshs.1,146,015 against which Kshs.1,126,791 was spent on the following.

- Compensation to employees
- Use of Goods and Service
- Capital Grants and Transfers
- Acquisition of Non-Financial Assets

ii. Government Advisory Services

This Programme had a total allocation of Kshs.417,707 against which Kshs.318,478 was spent on:-

- Compensation to Employees
- Use of Goods and Services
- Current Grants and Transfers to Agencies

The Sub programmes under this Programme include:-

- Power of Mercy Advisory Services
- State Corporation Advisory Committee Services
- KESSULO Advisory Services

The Power of Mercy Advisory Services had an allocation of Kshs.40,867 against which Kshs.37,184 was incurred on:-

- Compensation of Employees
- Use of Goods and Services
- Acquisition of Non-Financial Assets

State Corporation Advisory Services

This sub programme had a one line budget allocation of Kshs.128,800 against which Kshs.122,036 was spent on review of Review of Parastatal Policies and Implementation of the Recommendation reforms.

KESSULO Advisory Services

This sub programme had an allocation of Kshs.248,839 against which Kshs.159,257 was incurred on:-

- Compensation to Employees
- Use of goods and services

THE PRESIDENCY

Reports and Financial Statements

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

Detail Key Achievements

During 2013/14 Financial Year, Cabinet Office realized the following achievements:-

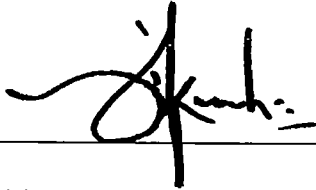
- Office premises procured for the National Fund for the Disabled of Kenya
- Completed repair works at Cabinet Secretariat
- Refurbishment of the Office on 10th floor and 3rd floor of Harambee House
- Improved management of State Corporations (New Corporate Structure)
- Improved Kenya South Sudan partnership
- Office premises for the 2nd Rtd president procured.

List of Emerging Issues related to the Entity

The emerging issues related to the entity include:-

- Emergence of unplanned activities beyond the control of the Office and which are of National need to provide for extra resources to cater for such a need.
- Declining resources amid increasing service delivery needs (subsector ceilings)
- In ability to find priority areas e.g. automation of Cabinet process.
- Upgrading the IFMIS system during the closure of the Financial Year.

Sign _____



Chief of Staff and Head of Public Service

THE PRESIDENCY

Reports and Financial Statements

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

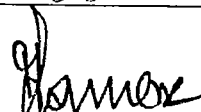
The Accounting Officer in charge of the Presidency is responsible for the preparation and presentation of the Presidency's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the Presidency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2014, and of the entity's financial position as at that date. The Accounting Officer charge of the Presidency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Presidency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 22nd - 12 - 2014.


Comptroller State House


Principal Accounts Controller

THE PRESIDENCY

Reports and Financial Statements

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

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE PRESIDENCY

We have audited the accompanying (consolidated) financial statements of Presidency for the year ended June 30, 2014, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The entity's Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date

THE PRESIDENCY

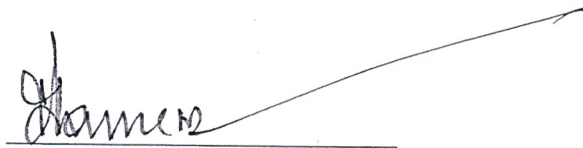
Reports and Financial Statements

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

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	0	139,030
Exchequer releases	2	6,660,000	6,887,000
Transfers from Other Government Entities	3	277,055	31,835
Domestic Currency and Domestic Deposits	4	10,412	3,399
Proceeds from Foreign Borrowings	5	0	621,133
Proceeds from Sale of Assets	6	7,299	2,518
Other Receipts	7	7,358	8,202
TOTAL RECEIPTS		6,962,124	7,693,118
PAYMENTS			
Compensation of Employees	8	1,041,759	987,867
Use of goods and services	9	2,793,505	4,250,638
Other grants and other payments	10	830,745	462,689
Social Security Benefits	11	34,370	90,519
Acquisition of Assets	12	1,975,724	1,816,275
Other Payments	13	276,980	30,122
TOTAL PAYMENTS		6,953,082	7,638,110
SURPLUS/DEFICIT		9,043	55,008

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22nd - 12th 2014 and signed by:


Comptroller State House


Principal Accounts Controller

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VI. STATEMENT OF ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	54,055	75,684
Cash Balances	14B	177	1,558
Outstanding Imprests	14C	2,251	4,070
Outstanding Advances	14D	1,217	0
TOTAL FINANCIAL ASSETS		57,700	81,312
REPRESENTED BY			
Fund balance b/fwd		81,312	71,772
Prior year Adjustments		-32,654	-45,468
Surplus/Deficit for the year		9,043	55,008
NET FINANCIAL POSITION		57,700	81,312

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22nd - 12 - 2014 and signed by:



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 Principal Accounts Controller

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VII. STATEMENT OF CASHFLOW

CASHFLOW FROM OPERATING ACTIVITIES

	Note	2013-2014	2012-2013
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	0	139,030
Exchequer Releases	2	6,660,000	6,887,000
Transfers from Other Government Entities	3	277,055	31,835
Other Receipts	7	7,358	8,202
Payments for operating expenses			
Compensation of Employees	8	-1,041,759	-987,867
Use of goods and services	9	-2,793,505	-4,250,638
Other grants and other payments	10	-830,745	-462,689
Social Security Benefits	11	-34,370	-90,519
Other Expenses	13	-276,980	-30,122
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		1,967,055	1,244,233
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	7,299	2,518
Acquisition of Assets	12	-1,975,724	-1,816,275
Net cash flows from Investing Activities		-1,968,425	-1,813,757
CASHFLOW FROM FINANCING ACTIVITIES			
Domestic Currency and Domestic Deposits	4	10,412	3,399
Proceeds from Foreign Borrowings	5	0	621,133
Net cash flow from financing activities		10,412	624,532
NET INCREASE IN CASH AND CASH EQUIVALENT		9,043	55,008
Cash and cash equivalent at BEGINNING of the year		81,312	71,772
Adjustments during the year		-32,654	-45,468
Cash and cash equivalent at END of the year		57,700	81,312

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22nd - 12 2014 and signed by:


Comptroller State House



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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	22,000	-22,000	0	0	0	0%
Exchequer releases	4,268,161	2,630,319	6,898,480	6,660,000	238,480	97%
Proceeds from Sale of Assets AIA	2,000	0	2,000	7,299	-5,299	365%
Other Receipts AIA	5,000	4,850	9,850	7,358	2,492	75%
Total Receipts	4,297,161	2,613,169	6,910,330	6,674,657	235,673	97%
PAYMENTS						
Compensation of Employees	726,645	296,171	1,022,816	1,041,759	-18,943	102%
Use of goods and services	1,786,046	1,267,999	3,054,045	2,793,505	260,541	91%
Other grants and other payments	184,204	576,500	760,704	830,745	-70,041	109%
Social Security Benefits	39,592	-3,756	35,836	34,370	1,467	96%
Acquisition of Assets	1,560,673	476,255	2,036,928	1,975,724	61,204	97%
Total Payments	4,297,161	2,613,169	6,910,330	6,676,102	234,228	97%

The entity financial statements were approved on 22nd - 12 - 2014 and signed by:


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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	3,124,641	2,244,319	5,368,960	5,180,000	188,960	96%
Proceeds from Sale of Assets AIA	2,000	0	2,000	7,299	-5,299	365%
Other Receipts AIA	5,000	4,850	9,850	7,358	2,492	75%
Receipts Totals	3,131,641	2,249,169	5,380,810	5,194,657	186,153	97%
PAYMENTS						
Compensation of Employees	754,180	308,985	1,063,165	1,041,759	21,406	98%
Use of goods and services	1,496,169	1,220,321	2,716,489	2,636,534	79,955	97%
Other grants and other payments	135,504	338,500	474,004	415,745	58,259	88%
Social Security Benefits	20,000	-3,756	16,244	34,370	-18,126	212%
Acquisition of Assets	725,788	385,120	1,110,908	1,094,052	16,856	98%
Payments Totals	3,131,641	2,249,169	5,380,810	5,222,459	158,351	97%

The entity financial statements were approved on 22nd - 12 - 2014 and signed by:


Comptroller State House


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X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	22,000	-22,000	0	0	0	0%
Exchequer releases	1,143,520	386,000	1,529,520	1,480,000	49,520	97%
	1,165,520	364,000	1,529,520	1,480,000	49,520	97%
PAYMENTS						
Use of goods and services	230,635	-42,135	188,500	181,952	6,548	97%
Other grants and other payments	100,000	315,000	415,000	415,000	0	100%
Acquisition of Assets	834,885	91,135	926,020	881,672	44,348	95%
TOTALS	1,165,520	364,000	1,529,520	1,478,624	50,896	97%

The entity financial statements were approved on 22nd of 12 - 2014 and signed by:


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XI. SUMMARY STATEMENT OF PROVISIONINGS

Details of General Accounts On Vote Recurrent

	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning account balance- The Presidency	235,520	0
GAV Provisioning account balance- State House	0	66,829
GAV Provisioning account balance- OPM	0	51,265
GAV Provisioning account balance- Cabinet Office	0	190,117
Total	235,520	308,211

Details of Exchequer Account Recurrent

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer Provisioning account balance- The Presidency	200,810	0
Exchequer Provisioning account balance- State House	0	67,466
Exchequer Provisioning account balance- OPM	0	16,289
Exchequer Provisioning account balance- Cabinet Office	0	206,761
Total	200,810	290,516

Details of General Accounts On Vote Development

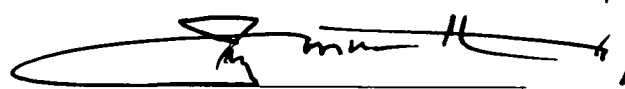
	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning account balance- The Presidency	1,376	0
GAV Provisioning account balance- State House	0	12,862
GAV Provisioning account balance- OPM	0	14,135
GAV Provisioning account balance- Cabinet Office	0	238,478
Total	1,376	265,475

Details of Exchequer Account Development

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer Provisioning account balance- The Presidency	49,520	0
Exchequer Provisioning account balance- State House	0	11,250
Exchequer Provisioning account balance- OPM	0	14,245
Exchequer Provisioning account balance- Cabinet Office	0	240,000
Total	49,520	265,495



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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented. The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

2. Recognition of revenue and expenses

The entity recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the entity. In addition, the entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

3. In-kind contributions

In-kind contributions are donations that are made to the entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 5. Pending bills**
Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.
- 6. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.
- 7. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 8. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014		2012 - 2013	
			Kshs		Kshs	
Grants Received from Bilateral Donors (Foreign Governments)						
Grants Received from Multilateral Donors (International Organizations)				53,705		
Total			0	85,325	0	139,030

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 EXCHQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,365,000	1,358,253
Total Exchequer Releases for quarter 2	1,355,000	1,412,064
Total Exchequer Releases for quarter 3	1,120,000	2,211,683
Total Exchequer Releases for quarter 4	2,820,000	1,905,000
Total	6,660,000	6,887,000

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers from Central government entities		
Transfer from Ministry of Agr,Liv and Fisher AIE No.A715114	2,258	
Transfer from Ministry of Health AIE No.A722524	2,797	
Transfer from Provincial Admin. OOP Hqs AIE No.A69116	272,000	
Transfer from Cabinet Office AIE No.A388678		10,992
Transfer from Cabinet Office AIE No.A388671		5,000
Transfer from Cabinet Office AIE No.		15,843
TOTAL	277,055	31,835

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Retention amount in relation to State House	0	1,986
Retention amount in relation to ODP	0	0
Retention amount in relation to Cabinet	0	1,413
Retention amount in relation to The Presidency	10,412	0
Total	10,412	3,399

5 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Foreign Borrowing - Direct Payments	0	621,133
Total	0	621,133

6 PROCEEDS FROM SALE OF ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Vehicles and Transport Equipment	7,299	2,518
Total	7,299	2,518

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER RECEIPTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Rents	236	6,834
Receipts from Administrative Fees and Charges - Collected as AIA	5,484	1,368
Receipts from Sale of Incidental Goods	1,639	0
Total	7,358	8,202

8 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	574,637	500,470
Basic wages of temporary employees	27,109	25,156
Personal allowances paid as part of salary	436,641	457,234
Personal allowances paid as reimbursements	3,000	2,620
Personal allowances provided in kind	236	2,000
Compulsory national social security schemes	136	388
Total	1,041,759	987,867

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	124,917	123,107
Communication, supplies and services	58,226	84,261
Domestic travel and subsistence	375,381	406,373
Foreign travel and subsistence	192,220	198,616
Fuel Oil and Lubricants	191,930	232,964
Printing, advertising and information supplies & services	22,870	185,512
Rentals of produced assets	120,558	223,341
Training expenses	29,940	162,341
Hospitality supplies and services	687,010	1,409,027
Insurance costs	21,100	0
Specialized materials and services	25,561	30,566
Office and general supplies and services	51,543	71,021
Other operating expenses	685,686	811,509
Routine maintenance – vehicles and other transport equipment	173,998	156,513
Routine maintenance – other assets	32,565	155,489
Total	2,793,505	4,250,638

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	131,164	203,348
Other current transfers, grants	284,581	159,341
Other capital grants and transfers	415,000	100,000
Total	830,745	462,689

11 SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	34,370	90,519
Total	34,370	90,519

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	222,681	160,000
Construction of Buildings	2,306	12,600
Refurbishment of Buildings	450,993	212,015
Construction and Civil Works	148,726	65,000
Purchase of Vehicles and Other Transport Equipment	838,151	403,106
Overhaul of Vehicles and Other Transport Equipment	33,093	67,486
Purchase of Household Furniture and Institutional Equipment	112,391	51,302
Purchase of Office Furniture and General Equipment	76,643	47,548
Purchase of Specialised Plant, Equipment and Machinery	87,837	730,121
Rehabilitation and Renovation of Plant, Machinery and Equip.	2,902	2,676
Research, Studies, Project Preparation, Design & Supervision	0	64,420
Total	1,975,724	1,816,275

13 OTHER EXPENSES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilization of AIEs	276,980	30,122
	276,980	30,122

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Central Bank of Kenya, 1000181354 Recurrent Kes- The Presidency			650	0
Central Bank of Kenya, 1000181583 Development Kes- The Presidency			1,375	0
Central Bank Of Kenya, 1000181947 Deposits Kes -The Presidency			52,030	0
Total			54,055	0

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Central Bank of Kenya, 1000003375 Recurrent Kshs -State House			0	3,041
Central Bank of Kenya, 1000002883 Development Kshs -State House			0	1,612
Central Bank Of Kenya, 1000125047 Deposits Kshs -State House			0	44,660
Total			0	49,313

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Central Bank of Kenya, 10000003839 Recurrent Kshs -OPM			0	9,379
Central Bank of Kenya, 10000003286 Development Kshs -OPM			0	4,485
Central Bank Of Kenya, 1000121963 Deposits Kshs -OPM			0	9,352
Total			0	23,216

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Central Bank of Kenya, 1000003685 Recurrent Kshs -Cabinet Office			0	164
Central Bank of Kenya, 1000003178 Development Kshs -Cabinet Office			0	955
Central Bank Of Kenya, 1000181947 Deposits Kshs- Cabinet Office			0	2,036
Total			0	3,155

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14B: CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
State House Cash Office Recurrent	42	1,407
State House Cash Office Deposit	135	0
Cabinet Cash Office Recurrent	0	151
Total	177	1,558

14C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	
				<i>2013-2014</i>	<i>2012 - 2013</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
State House Annex 1	various	0	0	1,772	1296
Office of The Deputy President Annex 2	various	0	0	0	0
Cabinet Affairs Office Annex 3	various	0	0	479	2774
Total		0	0	2,251	4,070

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14D: OUTSTANDING ADVANCES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
The Presidency	1,217	0
Total	1,217	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
15. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts- State House Recurrent	3,041	885
Bank accounts- State House Development	1,612	1,385
Bank accounts- State House Deposits	44,660	42,674
Bank accounts- ODP Recurrent	74	454
Bank accounts- ODP Development	4,485	209
Bank accounts- ODP Deposits	9,352	17,959
Bank accounts- Cabinet Recurrent	12	1,207
Bank accounts- Cabinet Development	955	855
Bank accounts- Cabinet Deposits	1,413	0
Cash in hand- State House	1,407	154
Imprest- State House	1,296	1,191
Cash in hand- ODP Rec	0	805
Cash in hand- ODP Dev	0	3,994
Imprest- ODP	0	0
Cash in hand- Cabinet	151	32
Imprest- Cabinet	2,774	1,196
Total	68,307	71,772


 Comptroller State House


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ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Buildings and structures	824,706	449,615
Transport equipment	871,244	470,592
Office equipment, furniture and fittings	189,034	98,850
Other Machinery and Equipment	90,739	732,797
Intangible assets	0	64,420
Total	1,975,724	1,816,275