

Transition Authority



Devolution for better services

paper land

*By order of
majority of
Aken. Juahe
on Tuesday, 25/1/13*

ANNUAL FINANCIAL REPORT 2012 / 2013



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INSTITUTIONAL INFORMATION

Registered Office:Extelcoms House

Haile selassie Avenue

P.O. Box 10736-00100

NAIROBI

Auditors

Auditor - General

Kenya National Audit Office

Anniversary Towers, University way

P. O. Box 30084-00100

NAIROBI

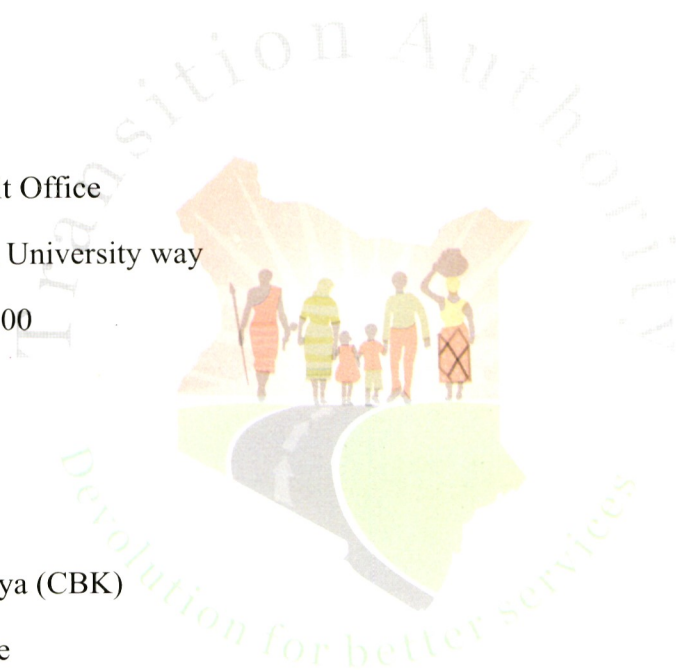
Bankers

Central Bank of Kenya (CBK)

Haile selassie Avenue

P. O. Box 60000

NAIROBI



Vision Statement

‘A seamless transition for better devolved services’

Mission Statement

‘To facilitate and coordinate the process of transition to devolved system of Government in Kenya’

Mandate and Core Function

The Transition Authority's core mandate is to **“facilitate the realization of a Devolved System of Government through effective and efficient coordination of the transition process”**.

The following core values are espoused by the Authority in delivery of its mandate:

Core Values

a) Professionalism

The TA is committed to professionalism in all its endeavors and has developed a Code of Ethics. A key component of the agreed upon code is performance standards which will continuously be evaluated and will form the basis of annual performance reviews.

b) Independence and Impartiality

The Authority executes its mandate independently, impartially and in full compliance with the Constitution and all the laws of the Republic of Kenya. It does these through extensive and exhaustive consultation with relevant stakeholders to reach consensus.

c) Accountability

The TA is a result oriented organization that emphasizes efficiency and financial probity in service delivery.

d) Equality, Equity, and Inclusion

The TA integrates equity, diversity and inclusion in its operations. To this regard, the rights of the youths, women and marginalized continue to inform both policy and decisions taken by TA.

e) Cooperation

The Authority embraces cooperation with all the stakeholders for effective and efficient delivery of services at devolved level.

OVERVIEW

The Transition Authority (TA) is a statutory body with the mandate of facilitating and coordinating the transition to the Devolved System of Government as provided for under section 15 of the Sixth Schedule of the Constitution of Kenya, 2010. The Authority is established under the Transition to Devolved Government Act (TDGA), 2012, and is expected to execute its mandate within three years following the first General Election held on March 4, 2013.

The Transition to a Devolved System of Government was set in motion following the swearing in of a team to spearhead Devolution on July 3, 2012. The team comprises of the chairman and eight other full-time members who were appointed by the President, in consultation with the Prime Minister, and following approval by the National Assembly as provided for in the First Schedule to the Transition to Devolved Government Act, 2012. Listed here below are the Transition Authority Members.

Full-time Members

- 1) Mr. Kinuthia Wamwangi, EBS - Chairman
- 2) Mrs. Angeline Awino Hongo, MBS - Vice Chairperson
- 3) Ms. Safia Abdi
- 4) Mrs. Mary Mwangeli Ndeto, HSC
- 5) Mrs. Jacqueline Akhalemesi Mogeni
- 6) Mr. Erastus B. I. Nyaga Rweria, MBS
- 7) Mr. Simeon Pkiyach
- 8) Mr. Bakari Garise Omara
- 9) Dr. Dabar Abdi Maalim

Part-Time Members

- 1) The Principal Secretary, Office of the President and Secretary to Cabinet.
- 2) The Principal Secretary responsible for matters relating to devolution.
- 3) The Principal Secretary responsible for the public service.
- 4) The Principal Secretary responsible for finance.
- 5) The Principal Secretary responsible for planning.

- 6) The Principal Secretary responsible for justice.
- 7) The Attorney-General who shall be an ex-officio member with no right to vote.
- 8) The secretary appointed under Section 9 of the Transition to Devolved Government Act, 2012, who shall be an ex-officio member with no right to vote.

The Members of the Authority listed above, apart from the Secretary/CEO, may designate an officer from their respective Ministries to represent them.



BOARD MEMBERS



**Kinuthia Wamwangi, EBS
Chairman**



**Angeline Hongo, MBS
Vice Chairperson**



**Erustus Rweria, MBS
Member**



**Dr. Dabar Abdi Maalim
Member**



**Simeon Pkiyach
Member**



**Mary Ndeto, HSC
Member**



**Jacqueline Mogeni
Member**



**Bakari Omara
Member**



**Safia Abdi
Member**



**Stephen Makori
Secretary/CEO**

CHAIRMAN'S STATEMENT



It gives me great pleasure to present the first Transition Authority (TA) Financial Report. The Authority was established following a landmark report by The Task force on Devolution. Upon the establishment of the Transition Authority, the members were charged with the responsibility of “facilitating the realization of a devolved system of government through effective coordination of the transition process”.

The period under review (July 2012-June 2013) has been both challenging and productive for the Authority. This Financial Report summarizes the efforts made and results achieved by the Authority in carrying out its mandate, which was done against a backdrop of numerous new developments, and in the context of a rapidly evolving transition to a devolved system of Government in Kenya. On the whole, the transition to a devolved system of Government has been well received and accepted by the public in Kenya. Over the period under review, an eight-point road map was developed which had four thematic areas and three oversight committees. By the end of the period under review, Phase One was completed and Phase Two is underway.

While the process of decentralization and devolution can be a gradual incremental process, Kenya opted to do it all at once. This meant that in one go, the Authority had to ensure that Kenya's eight provinces with over 280 districts and 175 local authorities were replaced by 47 new counties without any disruption to service delivery. The Authority issued a Moratorium on the Transfer of Assets and Gazetted the initial functions to be transferred prior to the General Elections through Legal Notice No. 16 of 2013.

The Authority was also able to host a wide variety of fora. These included hosting of 175 local authorities to enable them understand the unbundling of functions and the Gubernatorial Candidates Conference on Transformation Leadership with the aim of instilling ideal leadership and management practices.

In addition the authority recruited and deployed over 600 Interim County Transition Teams in all the 47 Counties to ensure that the 'take off' of devolution was seamless. A variety of operational mechanisms, including identification of offices were also put in place early enough in preparation of the new County Governments.

The Authority managed to achieve this feat over a short span of one year is indeed remarkable. It is all the more remarkable because it occurred amidst a myriad of cataclysmic events, including the expiry of the National Accord and the General Elections. Fortunately, the County Governments are now in place and operational while at the same time, service delivery continues unabated.

We at TA are committed to ensuring that the Authority continues to undertake its mandate. We therefore intend to be even more engaged and visible to the citizens of Kenya and other key stakeholders during the months to come.

KINUTHIA WAMWANGI, EBS
CHAIRMAN

MESSAGE FROM THE SECRETARY/CEO



The 2012/2013 Financial Year was generally a successful one for the Transition Authority. Our success has been achieved by focusing intensively on embracing and managing devolution as it rapidly evolves in Kenya. The Authority also continued to collaborate closely with the Commission for the Implementation of the Constitution (CIC)

and the Commission for Revenue Allocation (CRA), and other Government Ministries, Departments and Agencies (MDAs) to ensure a smooth transition to the devolved system of Government.


This Financial report provides not only a short historical overview of the past year, but also sets out the key activities undertaken by the Authority in the process of transiting the nation to a devolved system of Government. The progress reported here is therefore, a culmination of the efforts of many individuals and stakeholders who provided their knowledge, expertise and capacity to ensure that the Authority delivers on its mandate.

During the 2012/2013 Financial Year, the Authority was allocated ksh.758 million under the Recurrent Budget. This was however complemented by technical and financial assistance from Development Partners, supported under the UNDP basket fund.

An additional Ksh.3.2 billion was allocated by the Government to facilitate for assumption of office by the Governors and Members of the County Assembly, refurbishment of County Government offices and establishment of the County Assemblies under the Development Budget.

This amount was disbursed to the Counties in the form of A.I.Es (Authority to Incur Expenditures), which were expected to be accounted for in form of expenditure returns to the Authority. However, by the time of audit, most of the Counties had not accounted for these funds despite several demand letters. These unaccounted for funds formed the basis of qualification of the Development Appropriation Accounts and the involved counties have been informed accordingly.

This financial report therefore showcases how far we have come, beginning with the foundations we have laid down to the extremely significant milestones we have covered. Going forward, I am proud of what the organization has achieved over the past one year and am extremely excited with that which lies ahead.


20/9/2013

STEPHEN KEROSI MAKORI
SECRETARY / CHIEF EXECUTIVE OFFICER

EXECUTIVE SUMMARY

The Transition Authority was established by an Act of Parliament through the Transition to Devolved Government Act 2012. The authority is therefore a statutory body mandated to facilitate and coordinate the transition to the devolved system of government in Kenya pursuant to the provisions of the Transition to Devolved Governments Act (TDGA) 2012, and Section 15 of the Sixth Schedule to the Constitution of Kenya, 2010.

The transition was envisaged to be covered in two phases; Phase One which commenced in June, 2012 and ended with the March 4, 2013 General Elections, and Phase Two which began on March 5, 2013 and ends no later than March 2016.

During the period under review, the Authority was able to undertake all the key activities it was mandated to perform to ensure the transition from a centralized to a decentralized and devolved system of government. In this case, TA put in place the necessary internal and external infrastructure that would enable it to carry out its objectives.

Section 7 of the Transition to Devolved Government Act, 2012, provided the specific functions of the Authority. These functions have been implemented in consultation and partnerships with Government Ministries, Departments and Agencies (MDAs), the Constitutional and Independent offices, particularly the Commission for the Implementation of the Constitution (CIC), Commission on Revenue Allocation (CRA), Office of the Auditor General and the Office of the Controller of Budget; Development Partners and Non State Actors (NSA).

FUNCTIONS OF THE AUTHORITY

According to Transition to Devolved Government Act 2012, section 7; the Authority shall; facilitate and coordinate the Transition to the Devolved system of Government as provided for under Section 15 of the Sixth Schedule to the Constitution.

More specifically; the Authority shall-

- a) Facilitate the analysis and the phased transfer of the functions provided under the Fourth Schedule to the Constitution to the national and county governments;
- b) Determine the resource requirements for each of the functions;
- c) Develop a framework for the comprehensive and effective transfer of functions as provided for under Section 15 of the Sixth Schedule to the Constitution;
- d) Coordinate with the relevant State organ or public entity in order to;
 - i) Facilitate the development of the budget for county governments during Phase One of the transition period;
 - ii) Establish the status of ongoing reform processes, development programmes and projects and make recommendations on the management, reallocation or transfer to either level of government during the transition period;

- iii) Ensure the successful transition to the devolved system of government;
- e) Prepare and validate an inventory of all the existing assets and liabilities of Government, other public entities and Local Authorities;
- f) Make recommendations for the effective management of assets of the national and county Government;
- g) Provide mechanisms for the transfer of assets which may include vetting the transfer assets during the transitional period;
- h) Pursuant to section 15 (2) (b) of the sixth schedule to the constitution, develop the criteria as may be necessary to determine the transfer of functions from the national to county governments, including-
 - i) Such criteria as may be necessary to guide the transfer of functions to County Governments; and
 - ii) The criteria to determine the transfer of previously shared assets, liabilities and staff of the Governments and Local Authorities;
- i) Carry out an audit of the existing human resource of the government and local authorities.
- j) Assess the capacity needs of national and county governments.
- k) Recommend the necessary measures required to ensure that the national and county governments have adequate capacity during the transition period to enable them undertake their assigned functions.
- l) Co-ordinate and facilitate the provision of support and assistance to national and county governments in building their capacity to govern and provide services effectively.
- m) Advise on the effective and efficient rationalization and deployment of the human resource to either level of government.
- n) Submit monthly reports to the Commission for the Implementation of the Constitution and the Commission on Revenue Allocation on the progress in the implementation of the transition to the devolved system of government.
- o) Perform any other function as may be assigned by national legislation.

ACHIEVEMENT DURING THE 2012/2013 FINANCIAL YEAR

Since the Authority's inception in July 2012, it has accomplished various activities in fulfillment of its mandate. The tasks are being implemented in consultation and partnership with the National Assembly, the Senate, Government Ministries, Departments and Agencies (MDAs), the Constitutional and Independent offices, including Commission on Implementation of the Constitution (CIC), Commission on Revenue Allocation (CRA), Office of the Auditor General, Office of the Controller of Budget; Development Partners and Non- State Actors, among others.

Section 14 (b) of the Transition to Devolved Government Act, 2012 provides that in the performance of its functions or the exercise of the powers conferred by this Act, the Authority shall be accountable to the people of Kenya and ensure their participation in the transition process. This has been achieved through consultative engagements with members of the public and stakeholders at large through print and mass media, workshops and forums. During the year under review, the Authority under the various committees was able to undertake following activities:

I. FUNCTIONAL ANALYSIS AND COMPETENCY ASSIGNMENT

The Transition Authority facilitated the analysis and phased transfer of the functions to the National and County Governments as provided for under the Fourth Schedule to the Constitution. To date, a functional Analysis Framework has been developed and is under implementation, including guidelines for unbundling functions and costing for functional analysis and transfer.

Initial functions for transfer were also gazetted, (Legal Notice No. 16 of 16th February 2013) Templates for preparation of Transition Implementation Plans (TIPs), were developed and have been used by Government Ministries, Departments and Agencies (MDAs). A quick readiness assessment was also undertaken in all Counties to establish County preparedness for functions transfer.

II. LEGAL AND INTERGOVERNMENTAL RELATIONS

The Transition Authority has been able to review, prepare and publicize a number of regulations and guidelines relevant to the transition process. Key input has been made on:

- 1) Various subsidiary legislations on devolution pursuant to the Constitution of Kenya 2010;
- 2) County Assembly Standing Orders;
- 3) Budget Guidelines;
- 4) Guidelines on opening and operating County bank accounts
- 5) Procedure for election of County Speakers;
- 6) Assumption of Office for the Governor Regulations, oaths and oath books, maces, location as well as identification of judges and magistrates to administer the swearing in ceremonies
- 7) Regulations under the County Government Act.

III. PLANNING, BUDGETING AND FINANCE

In collaboration with the Ministry of Devolution and Planning, County Development profiles have been prepared for all the 47 Counties. Meanwhile, County Governments were issued with the draft County Profiles in soft copies to enable them undertake the budgeting process as required by the Public Finance Management Act, 2012. Draft guidelines for the preparation of the Integrated County Development Plans have also been prepared through a consultative process involving the physical planners, economists, surveyors and urban planners.

IV. CIVIC EDUCATION

The Authority has coordinated and facilitated civic education on devolution through the development and dissemination of civic education materials. Operationalization of the civic education programme has featured stakeholder for infomercials and participation in for a organized by other institutions.

V. SECURING , MANAGEMENT, AUDIT AND TRANSFER OF PUBLIC ASSETS AND LIABILITIES

The Transition Authority is preparing an inventory of all existing assets and liabilities of Government, other public entities and Local Authorities.

Accordingly, a moratorium on the Transfer of Assets and Liabilities has been developed and a technical committee comprising of CIC, CRA, Ministry of Lands, PPOA and Ethics and Anti-Corruption Commission (EACC) to handle issues on assets has been put in place. An Asset Management Information Systems has also been procured and data entry is ongoing with a view of producing the first ever Integrated National and County Government Assets and Liability (INCAL) Register.

VI. HUMAN RESOURCE AUDIT AND RATIONALIZATION

The Authority is working on a policy on the rationalization and deployment of human resources to the National and County Governments. Once finalized, the policy will provide guidelines on the successful transition of staff.

VII. CAPACITY BUILDING FOR THE DEVOLVED STRUCTURES

The Authority has been coordinating and facilitating the provision of support services and assistance to the National and County Governments in building their capacity to govern and provide services effectively. Accordingly, the Authority has developed a National Capacity Building Framework to provide guidance to Capacity Building Framework to provide guidance to capacity building actors. This framework included induction of elected and appointed officers, refurbishment and minor renovations of county offices, and preparation of guidelines. TA also provided relevant tools required to operationalize the County Assemblies such as maces, and the relevant statutes for the County Assemblies and County Executives.

CHALLENGES AND EMERGING ISSUES

Many MDAs have failed to provide adequate data on the critical aspects relating to the devolved functions and the required level of support for such functions. It emerged that some MDAs have earmarked functions for transfer while retaining the bulk of resources at the headquarters; while others have not submitted data on Assets and Liabilities to enable TA to prepare an inventory of the Public Assets and Liabilities. This poses fundamental difficulties for TA's role of facilitating a smooth transition.

Inadequate budgetary allocation which inhibits TA from fulfilling its mandate as required by Law.

STAKEHOLDERS ENGAGEMENT AND RESOURCE MOBILIZATION

The Authority has maintained a sustained effort to build strong partnerships with the Government and Non State Actors, within and outside the country, that promote TA work through engagement and resource mobilization. Notably, the partnership with UNDP to manage a basket fund on behalf of the Authority. The Authority also received indirect support from other partnership engagements, especially in capacity and capability building. The capacity building activities primarily executed through an inter-agency partnership between the Authority, Kenya School of Government, Centre for Parliamentary Studies and Training (CPST) AND Kenya School of Monetary Studies (KSMS).

REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON TRANSITION AUTHORITY FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Transition Authority Vote 170 which comprise the statement of Assets and Liabilities - Recurrent and Development as at 30 June, 2013 and the Appropriation Accounts. Recurrent and Development 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.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer - Transition Authority is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations and Procedures and Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 and 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 provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. APPROPRIATION ACCOUNT - VOTE D. 170

Under Expenditure

The Appropriation Account for Vote D170 for the year ended 30 June, 2013 reflects gross under - expenditure of **Kshs. 2,764,822,980.60** or 86% of the Approved Budget of **Kshs.3,216.430,000.00**. The under-expenditure occurred mainly under items **221080-** Hospitality Supplies and Service. **2220200-** Maintenance and Other Supplies. **2630200 -** Capital Grants and **3111000 -** Purchase of Office furniture, General and IT equipment. The reasons given in the footnotes to the Account for the under expenditure includes failure of some County District Commissioners to remit the expenditure incurred and failure of County Governors to submit their returns of the expenditure in order to capture data. The Authority has, however. not indicated the measures being taken to address these challenges.

2. STATEMENT OF ASSETS AND LIABILITIES - D.170

Suspense Account

The Statement of Assets and Liabilities for Development Vote 170 for the year ended 30 . June, 2013 reflects suspense account debit balance of **Kshs. 2,755,489,211.00** which has not been cleared. The balance relates to funds disbursed to the counties for infrastructure development and swearing in ceremonies for the members of county assembly and assumption of office of Governors. No explanation has been provided for failure to clear the suspense account debit balance from the accounts.

AUDIT OPINION

In line with my responsibility, I express opinion on the following financial statements;

Qualified Opinion

- (i) Appropriation Account for Development Vote D.170
- (ii) Statement of Assets and Liabilities for Development Vote D.170

Unqualified Opinion

- (iii) Appropriation Account for Recurrent Vote R.170
- (iv) Statement of Assets and Liabilities for Recurrent Vote R.170

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of the Transition Authority as at 30 June, 2013 and of its operations for the year then ended in accordance with the Government Financial Regulations and Procedures and the Public Finance.

Management Act, 2012.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 March 2014



VOTE 170 TRANSITION AUTHORITY

RECURENT APPROPRIATION ACCOUNT - FOR THE YEAR ENDED 30 JUNE 2013 (6MONTHS)							
HEAD	Title			Approved Budget	Actual Expenditure	Over	Under
VOTE 170							
Head	001 Headquarters			kshs.	kshs.	0	
Item Head							
2110100	Basic Salaries - Permanent Employees			112,134,700.00	111,695,721.00	0	438,979.00
2110300	Personal Allowance - paid as part of salary			125,678,000.00	125,151,620.50	0	526,379.50
2210100	Utilities Supplies and Services			100,000.00	95,000.00	0	5000.00
2210200	Communication, Supplies and Services			5,170,000.00	5,143,805.00	0	26,195.00
2210300	Domestic Travel and Subsistence and other transportation costs	Original Add Supplementary	ksh.50,950,000 ksh.1,000,000	51,950,000.00	51,842,121.05	0	107,878.00
2210400	Foreign Travel and Subsistence and other transportation costs			10,435,000.00	10,351,768.00	0	83,232.00
2210500	Printing, Advertising and Information Supplies and Services	Original Add Supplementary	ksh.60,250,000 ksh.68,400,000	128,650,001.00	128,594,196.50	0	55,804.50
2210600	Rental			30,740,000.00	30,723,395.50		16,604.50
2210700	Traning Expenses	Original Add Supplementary	ksh.18,891,300 ksh. 2,000,000	20,891,300.00	20,725,948.50	0	165,351.50
2210800	Hospitality Supplies and Services	Original Add Supplementary	ksh.33,500,000 ksh.2,000,000	35,500,000.00	35,425,809.00	0	74,191.00
2210900	Insurance Costs			15,450,000.00	15,446,169.00	0	3,831.00
22111000	Specialised Materials and Supplies			200,000.00	134,126.00	0	65,874.00
2211100	Office and general Supplies and services	Original Add Supplementary	ksh.8,150,000 ksh.3,500,000	11,650,000.00	11,423,871.00	0	226,129.00
2211200	Fuel Oil and Lubricants	Original Add Supplementary	ksh.4,750,000 ksh.1,000,000	5,750,000.00	5,711,030.00	0	38,970.00
2211300	Other operating Expenses	Original Add Supplementary	ksh.19,800,000 ksh.3,000,000	22,800,000.00	22,618,584.00	0	181,416.00
2220100	Maintenance-Vehicles and other Transport Equipment			500,000.00	357,000.00	0	143,000.00
2220200	Routine Maintenance - Other Assets			17,700,000.00	17,455,460.90	0	244,539.10
2620100	Membership Fees and Dues and Subscriptions to professional Organizations			1,000,000.00	981,741.60	0	18,258.40
2710100	Government Pension and Retirement Benefits			1,000.00	0.00	0	1,000.00
3110700	Purchase of Vehicles and Other Transport Equipment	Original Add Supplementary	ksh.96,000,000 ksh.27,100,000	123,100,000.00	123,024,557	0	75,443.00
3110800	Overhaul of Vehicles and Other Transport Equipment			500,000.00	353,579.00	0	146,421.00
3111000	Purchase of Office Furniture, General and IT Equipment			8,100,000.00	8,024,870.00	0	75,130.00
3111100	Purchase of specialized plant, equipment and machinery			30,000,000.00	29,942,750.00	0	57,250.00
	Gross Expenditure..... Ksh			758,000,000.00	755,223,122.05	0	2,776,877.95
		Appropriations in Aid					
	3520300	Receipts from the sale of tender forms				1,231,000.00	
		Total Appropriations in Aid				1,231,000.00	1,231,000.00
		NET EXPENDITURE FOR HEAD 0001				753,992,122.05	

Signed by Stephen Makori

Date: 20/9/2013

TRANSITION AUTHORITY

RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (6MONTHS)

Head	Sub head	Title and Detail	Original	Add/Less Supplimentary	Approved Budget	Actual expenditure	Under
1000101	000		Kshs	Kshs			
		Transition Authority - Vote 170	650,000,000.00	108,000,000.00	758,000,000.00	755,223,122.05	2,776,877.95
		Gross Expenditure	650,000,000.00	108,000,000.00	758,000,000.00	755,223,122.05	2,776,877.95
		Less Appropriation				1,231,000.00	1,231,000.00
		Net Total	650,000,000.00	108,000,000.00	758,000,000.00	753,992,122.05	

Detail of Appropriation in Aid Receipt

	Approved Estimate Kshs.	Actual receipt in kshs.	Variation in kshs.	
Vote 170		1,231,000.00	1,231,000.00	
Total appropriatiaton		1,231,000.00	1,231,000.00	



TRANSITION AUTHORITY


VOTE 170 RECURRENT

STATEMENT OF ASSET AND LIABILITY


AS AT 30TH JUNE 2013

ASSETS	Note	Current Year	Total
		Amount Kshs .00	Amounts Kshs.0.00
Exchequer Account	1	-	
Imprest Balance	2	1,867,880.00	1,867,880.00
Advance	3	275,000.00	275,000.00
PMG- Cash on Hand		527,962.00	527,962.00
PMG - Cash at Bank		1,337,035.95	1,337,035.95
Total		4,007,877.95	4,007,877.95
Liabilities			
General vote on Account	4	2,776,877.95	2,776,877.95
Excess appropriation in Aid	5	1,231,000.00	1,231,000.00
Total		4 007 877.95	4,007,877.95

STEPHEN K. MAKORI
CHIEF EXECUTIVE OFFICER / SECRETARY

Signed: 
 Date: 22/9/2013

EDITH KANINI
CHIEF ACCOUNTANT

Signed: 
 Date: 22/9/2013

Note 1

Exchequer Account Balance	
Approved estimate	kshs. 758,000,000.00
less Exchequer balance issue	<u>kshs. 758,000,000.00</u>
	0

Note 2

Imprest balance	
Out standing balance	kshs. 1,867,880
Attached schedule	kshs. 1,867,880

Note 3

Advance balance Schedule	
1 Stanley Gitonga Mbaka	<u>275,000.00</u>
Total	275,000.00

IMPREST RETURNS AS AT 30TH JUNE 2013

TRANSITION AUTHORITY	P/NUMBE/R	DATE OF ISSUE	WARRANT NUMBER	AMOUNT
DR. ROBERT KAGIRI		30/4/2013	1675762	24,000.00
DR. ROBERT KAGIRI		29/5/2013	1675842	5,000.00
ELIUD BARASA WEPUKHULU		11/3/2013	1605506	35,545.80
EMMY CHEPKEMOI		12/6/2013	1742460	40,000.00
EPHANTUS W.MAINA		10/5/2013	1605593	100,000.00
EPHANTUS W.MAINA		11/3/2013	1605528	150,000.00
FAITH WANJIRU MBUGUA		11/3/2013	1605650	35,200.00

FRANCIS WAMBUA		29/5/2013	1675839	13,500.00
GABRIEL MBITHI		28/3/2013	1675721	44,500.00
JACQUELINE MOGENI		15/2/2013	1613886	20,000.00
JAMES LONGOLE WANGIROS		10/5/2013	1605600	100,000.00
JANE ANGAYO ASEKA		10/5/2013	1605579	2,500.00
JEREMIAH ESPIRAH	199002262 24	13/2/2013	1613867	95,000.00.00
JOHN JUMA MATSAGA		11/3/2013	1605504	150,000.00
JOSEPH K MWANGI	200305198	29/1/2013	1613851	113,680.00
JOSEPH K MWANGI	200305198	15/2/2013	1613884	34,000.00
KEPKEMOI KIRUI		26/2/2013	1605633	20,000.00
KEPKEMOI KIRUI		22/2/2013	1605625	25,000.00
LILIAN WAJIRU NDEGWA		10/5/2013	1675804	100,000.00
PETER NDUNGU	200803548 1	15/2/2013	1613887	22,500.00
PROF KAREGA MUTAHI		15/2/2013	1613896	20,000.00
RONALD A. ENYAKASI		17/5/2013	1675820	582,000.00
SIMON LANGAT		25/3/2013	1675709	21,000.00
TOTAL				1,867,880.00

Transition Authority
Vote Development 170, Appropriation Account
For the Year ended 30 June 2013

Head	Sub Head	ITEM	Title and Details	Original	Add Supplementary	Approved budget	Actual Expenditure	Over	Under
100101	0000		HEAD QUATER	kshs..00	kshs.00	kshs.00	kshs.00	kshs.00	kshs.00
	0	2210600	Rental	7,000,000	-	7,000,000	7,000,000		0
		2210800	Hospitality supplies and service	107,894,100	-	107,894,100	58,786,418		49,107,682
		2220200	Maintenance and other supplies	96,028,678	-	96,028,678	53,820,483		42,208,195
		2630200	Capital Grants	2,892,804,722	-	2,892,804,722	270,964,656		2,621,840,066.00
		3111000	Purchase of Office furniture general and IT Equipment	96,272,500	16,430,000	112,702,500	61,035,462		51,667,038
			Gross Expenditure	3,200,000,000	16,430,000	3,216,430,000	451,607,019		2,764,822,981

Summary Of Appropriation Account Development Vote 170
For the year ending 30 June 2013 (six month)

Head	sub head	Title and Details	Original	Add / less supplementary	Approved budget	Actual Expenditure	Over	Under
1000101	000		kshs	kshs		kshs		kshs
		Transition Authority Vote 170	3,200,000,000	16,430,000.00	3,216,430,000.00	451,607,019		2,764,822,980.60
		Gross Expenditure	3,200,000,000	16,430,000.00	3,216,430,000.00	451,607,019.40		2,764,822,980.60
		Net total	3,200,000,000	16,430,000.00	3,216,430,000.00	459,060,974.79		2,764,822,980.60

**TRANSITION AUTHORITY - DEVELOPMENT VOTE D170
REASONS FOR MATERIAL DIFFERENCE**

2210800 - Hospitality Supplies and Service - Kshs. 49,107,682.00

The under expenditure was caused by failure of some County District Commissioner to remit the expenditure incurred.

2220200 - Maintenance Other Supplies - Kshs. 42,208,195.00


The under expenditure was caused by failure of some County District Commissioner to remit the expenditure incurred

2630200 - Capital Grants - Kshs. 2,621,840,066.00

The under expenditure was caused by failure. of County Governors to submit their returns to capture the data.

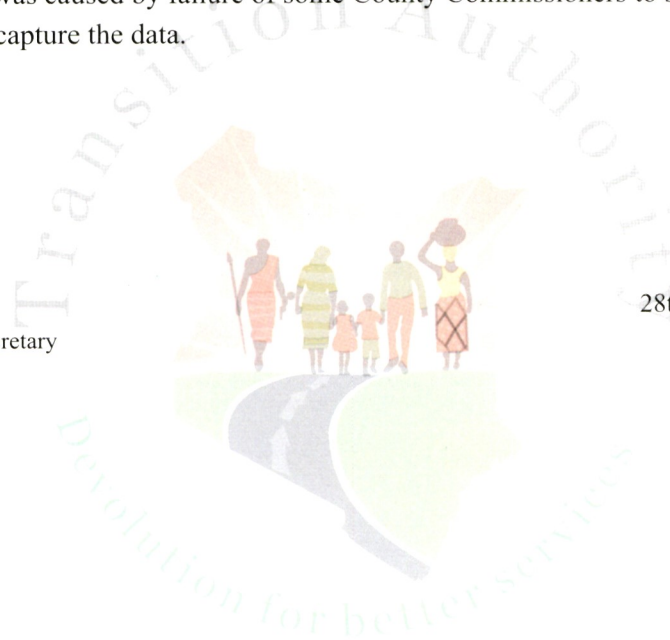
3111000 - Purchase of Office furniture General and IT equipment - Kshs. 51,667,038.00

The under expenditure was caused by failure of some County Commissioners to submit their returns of their expenditure in order to capture the data.


28/9/2013


Stephen Kerosi Makori
Chief Executive Officer / Secretary


28th September, 2013



TRANSITION AUTHORITY VOTE D170
Statement of Assets and Liabilities
As at 30 June 2013

Asset	Note	Current year Amount kshs.	Total Amount kshs.
		0.00	0
Exchequer Account	1	2,755,489,211.00	2,755,489,211.00
Suspense	2	9,333,770.00	9,333,770.00
PMG - Bank balance		2,764,822,981.00	2,764,822,981.00
			2,764,822,681
Liabilities		2,764,822,680.60	2,764,822,981.000
General vote on Account	3	2,764,822,981.00	

Stephen K. Makori
 Chief Executive Officer / Secretary
 Signed 
 Date 22/9/2013

Edith Kanini
 Chief Accountant
 Signed 
 Date 22/9/2013

Note 1

Exchequer Account		KSHs 3,216,430,000.00	
add approved estimate			
less exchequer issue			
kshs. 511,000,000.00			
kshs. 2,705,430,000.00		KSHs 3,216,430,000.00	
Net balance		0	
			sub schedule
Suspense Balance		Amount KSHS	
3110000 Description		49,471,668.00	A
2210800 Purchase of office Furniture and It equipment		6,708,885.00	B1
2210800 Hospitality Supplies and Service - swearing MCA		42,260,397.00	B2
2210800 Hospitality Supplies and Service - swearing governor		42,208,195.00	C
2210200 Routine Maintenance		2,614,840,066	D
2630200 Capital Grants transfer to other levels of Government			
		2,755,489,211.00	

sub Schedule B1
2210800

Hospitality Supplies and Service Swearing of MCA

			Balance Kshs.
1	A672998	Baringo	
2	A672999	Bomet	
3	A673300	Bungoma	60.00
5	A685001	Elgeyo Marakwet	225,000.00
6	A685002	Embu	405,000.00
8	A685004	Homabay	180,000.00
9	A685005	Isiolo	180,000.00
10	A685006	Kajiado	360,000.00
11	A685007	Kakamega	90,000.00
14	A685010	Kilifi	225,000.00
15	A685011	Kirinyaga	531,000.00
16	A685012	Kisii	15,000.00
17	A685013	Kisumu	180,000.00
20	A685016	Laikipia	7,400.00
21	A685017	Lamu	25.00
22	A685018	Machakos	400.00
23	A685019	Makueni	90,000.00
24	A685020	Mandera	2,100.00
25	A685021	Marsabit	270,000.00
26	A685022	Meru	270,000.00
27	A685023	Migori	180,000.00
29	A685025	Muranga	405,000.00
30	A685026	Nairobi	360,000.00
31	A685027	Nakuru	3,600.00
34	A685030	Nyamira	1,020,000.00
40	A685036	Tana River	660,000.00
44	A685040	Usain Gishu	1,000.00
45	A685041	Vihiga	13,300.00
46	A685042	Wajir	360,000.00
47	A685043	West pokot	225,000.00
	Total		270,000.00
			180,000.00
			6,708,885.00

**sub Schedule B2
2210800**

Hospitality Supplies and Service Swearing of Governor

	County Commissioner	Balance Kshs.
1	Garisa	0
2	Mandera	2,000,000.00
3	Marsabit	2,000,000.00
5	Bomet	2,000,000.00
6	Bungoma	2,000,000.00
8	Elgeyo Marakwet	2,000,000.00
9	Embu	2,000,000.00
10	Homabay	2,000,000.00
11	Isiolo	2,000,000.00
12	Kajiado	2,000,000.00
13	Kakamega	2,000,000.00
14	Kericho	3,240.00
16	Kilifi	382,390.00
17	Kirinyaga	2,000,000.00
19	Kisumu	2.00
23	Lamu	2,000,000.00
24	Machakos	14,960.00
25	Makueni	2,000,000.00
26	Meru	2,000,000.00
27	Migori	2,000,000.00
30	Nairobi	2,000,000.00
31	Nakuru	1.00
32	Nandi	635.00
33	Narok	56,150.00
37	Samburu	609.00
39	Taita Taveta	365.00
40	Tana river	65,045.00
42	Transzoia	1,737,000
44	Uasin Gishu	2,000,000.00
45	Vihiga	2,000,000.00
46	Wajir	2,000,000.00
47	West Pokot	2,000,000.00
	Total	42,260,397.00

Sub Schedule C 2220200 Routine Maintenance			
AIE Number	County Commissioner	Balance Kshs.	
1	A672902	Garissa	0
2	A672903	Baringo	10,082
3	A672904	Bomet	2,000,000.000
4	A672905	Bungoma	2,000,000.000
6	A672907	Elgeyo Marakwet	2,000,000.000
7	A672908	Embu	2,000,000.000
8	A672909	Homabay	2,000,000.000
9	A672910	Isiolo	2,000,000.000
10	A672911	Kajiado	2,000,000.000
11	A672912	Kakamega	2,000,000.000
12	A672913	Kericho	9,600.000
14	A672915	Kilifi	- 75,927.000
15	A672916	Kirinyaga	2,000,000.00
17	A672918	Kisumu	321
19	A685020	Kwale	95,795
21	A685022	Lamu	2,000,000
23	A685024	Makueni	2,000,000
24	A685025	Nyamira	2,841.00
25	A685026	Mandera	2,000,000.00
26	A685027	Marsabit	2,000,000.00
27	A685028	Migori	2,000,000.00
29	A685030	Mombasa	2,000,000.00
30	A685031	Muranga	1,800.00
31	A685032	Nairobi	2,000,000.00
33	A685034	Nandi	96.00
34	A685035	Narok	11,020.00
36	A685037	Nyeri	550.00
37	A685038	samburu	15.00
41	A685042	Tharaka nthi	148
42	A685043	Trans Nzoia	2,000,000.00
44	A685045	Uasin Gishu	2,000,000.00
45	A685046	Vihiga	2,000,000.00
46	A685047	Wajir	2,000,000.00
47	A685048	West pokot	2,000,000.00
	Total		42,208,195.00

sub Schedule D			
2630200 - Capital Grants, Transfer to other level of Government			
	County	AIE Number	Amount Kshs.
1	Baringo	A685044	61,592,200.00
2	Bomet	A685047	61,592,200.00
3	Bungoma	A685048	61,592,200.00
4	Busia	A685049	61,592,200.00
5	Elgeyo Marakwet	A685050	61,592,200.00
6	Embu	A685051	61,592,200.00
7	Garissa	A685052	61,592,200.00
8	Isiolo	A685055	61,592,200.00
9	Kajiado	A685056	61,592,200.00
10	Kakamega	A685057	61,592,200.00
11	Kericho	A685058	61,592,200.00
12	Kiambu	A685059	61,592,200.00
13	Kilifi	A685060	61,592,200.00
14	Kirinyaga	A685061	61,592,200.00
15	Kisii	A685062	61,592,200.00
16	Kisumu	A685063	61,592,200.00
17	Kitui	A685064	61,592,200.00
18	Kwale	A685046	61,592,200.00
19	Lamu	A685066	61,592,200.00
20	Laikipia	A685065	61,592,200.00
21	Machakos	A685067	61,592,200.00
22	Mandera	A685069	52,563,522.00
23	Marsabit	A685090	61,592,200.00
24	Meru	A685070	61,592,200.00
25	Migori	A685071	61,592,200.00
26	Mombasa	A685072	61,592,200.00
27	Makueni	A685068	61,592,200.00
28	Muranga	A685072	61,592,200.00
29	Nairobi	A685074	61,592,200.00
30	Nakuru	A685075	61,592,200.00
31	Narok	A685077	61,592,200.00
32	Nyamira	A685078	61,592,200.00
33	Nyandarwa	A685079	61,592,200.00
34	Samburu	A685081	61,592,200.00
35	Siaya	A685082	61,592,200.00
36	Taita Taveta	A685083	61,592,200.00

37	Tana River	A685045	61,592,200.00
38	Tharaka Nithi	A685084	61,592,200.00
39	Trans Nzoia	A685085	61,592,200.00
40	Turkana	A685086	61,592,200.00
41	Wajir	A685088	61,592,200.00
42	West Pokot	A685089	61,592,200.00
	SUB TOTAL		2,577,845,722.00
	Partly Surrendered AIE'S		
	County	AIE No	Balance
1	Homabay	A685053	207,445.00
2	Uasin Gishu	A685054	6,852,999.00
3	Vihiga	A685087	29,935,900.00
	Sub Total		36,996,344.00
	Grand Total		2,614,840,063.00

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