

REPORT

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OF

ON

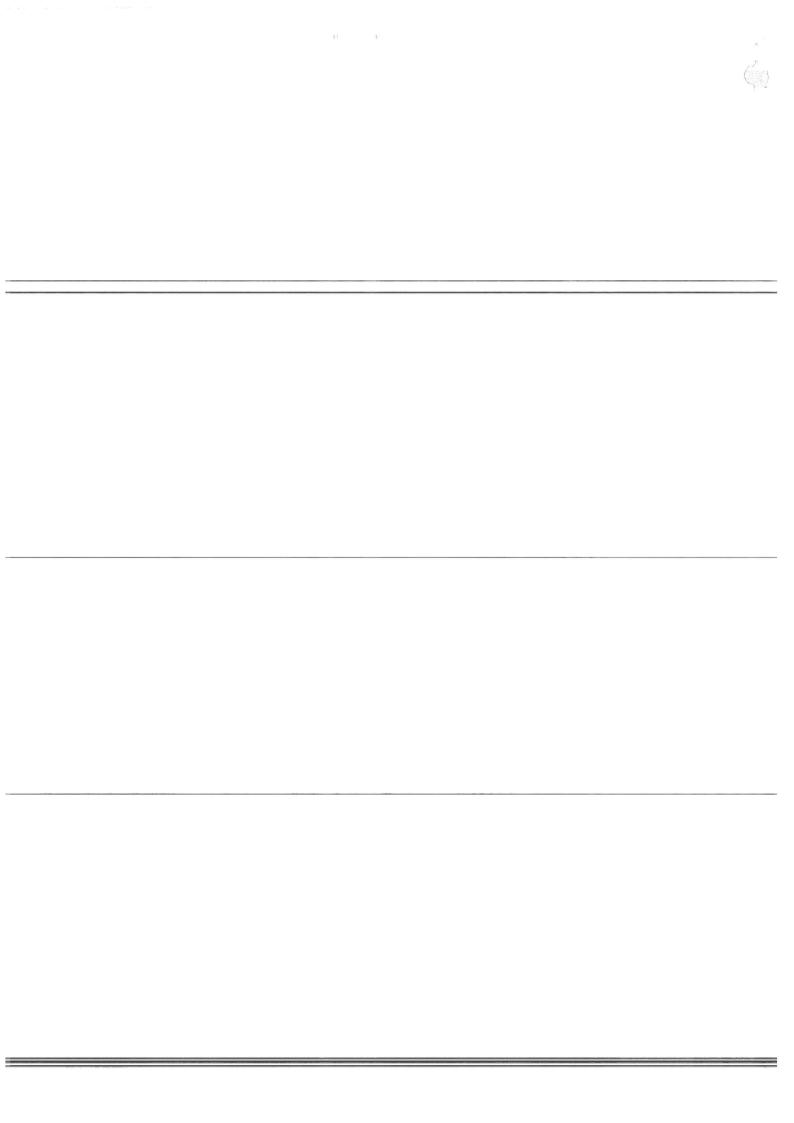
THE AUDITOR-GENERAL

**REVENUE STATEMENTS** 

16 FEB 2022

FOR THE YEAR ENDED 30 JUNE, 2021

MINISTRY OF DEFENCE



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

2 4 DEC 2021



### MINISTRY OF DEFENCE

### REVENUE STATEMENTS

### FOR THE FINANCIAL YEAR ENDED JUNE 30, 2021

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

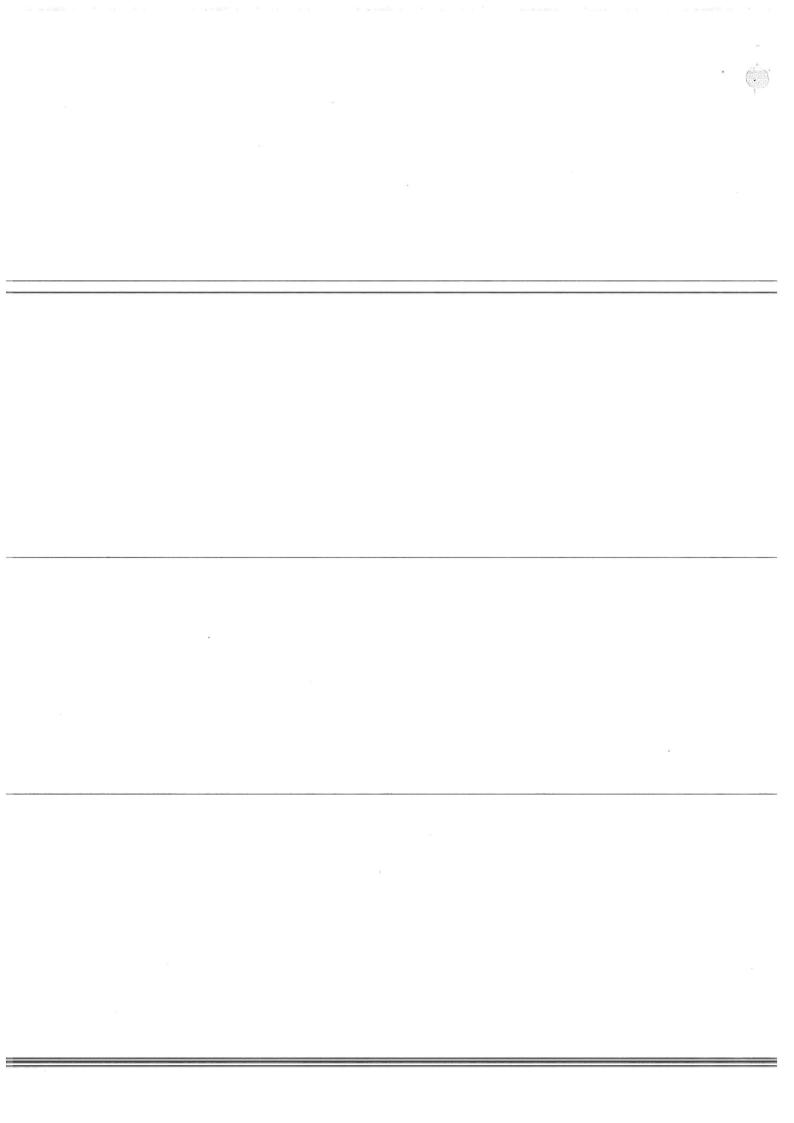
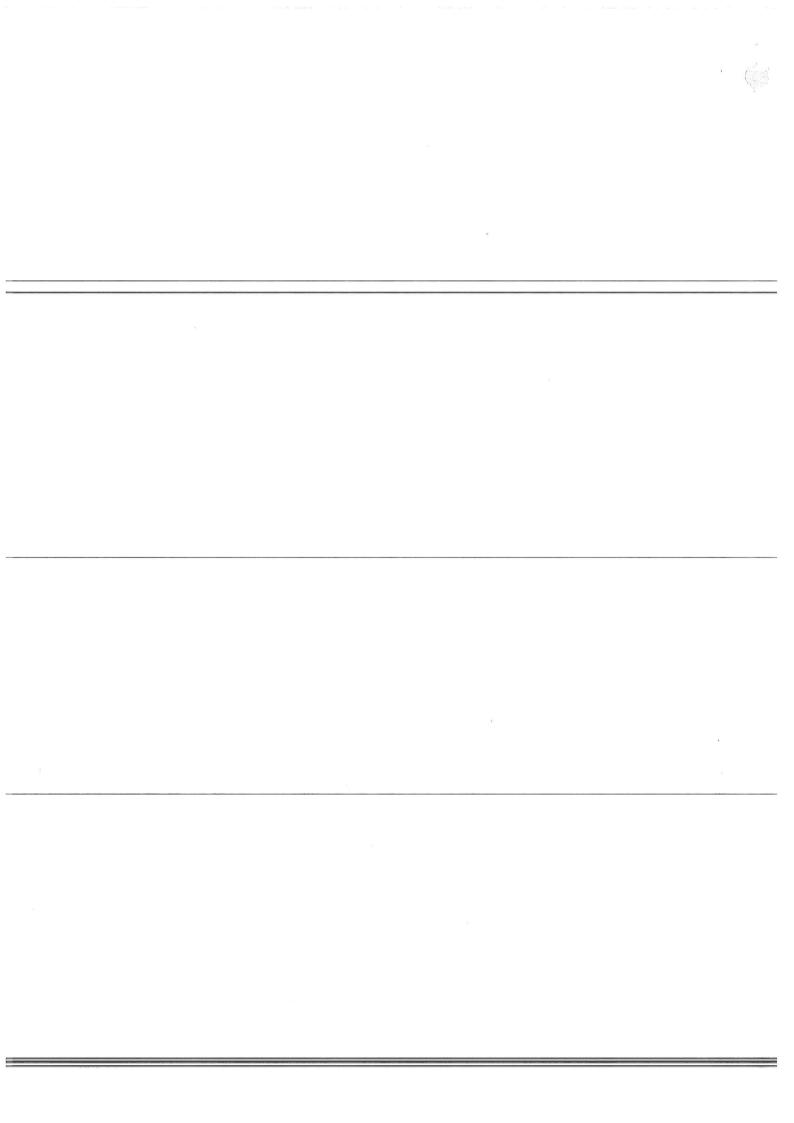


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### I. MINISTRY OF DEFENCE INFORMATION AND MANAGEMENT

### (a) Background information

The Kenya Defence Forces is under the Ministry of Defence at cabinet level, the Ministry is represented by the Cabinet Secretary for Defence who is responsible for the general policy and strategic direction of the Ministry. The Ministry was designated as a receiver on **26th July 2018** by the Cabinet Secretary, National Treasury in accordance with section 75 of the PFM Act.

### (b) Principal activities

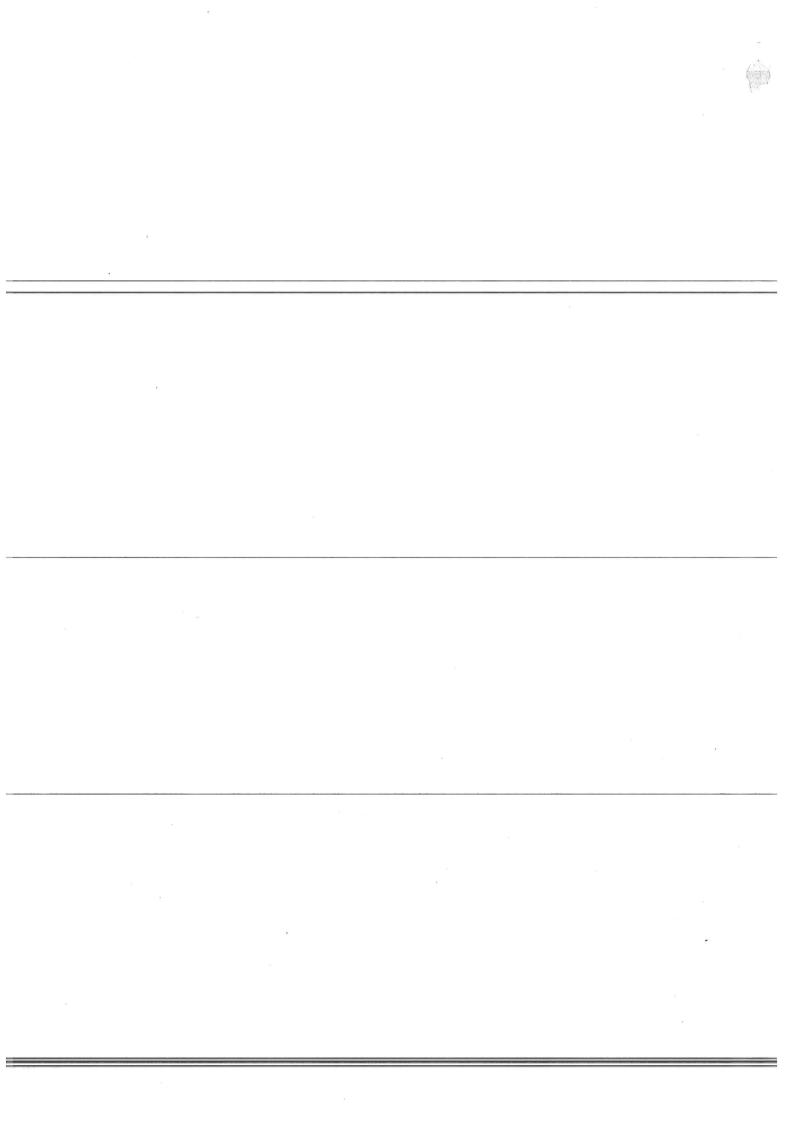
The receiver of revenue collects revenue from UN grants, Rent of government buildings and Housing, sale of goods and fees for services, sale of tender documents fines penalties forfeitures and other receipts not classified elsewhere. Revenue collected is remitted to the National Treasury

### (c) Key Management

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

- Cabinet Secretary; Dr. Monica Kathina Juma, CBS
- Receiver of Revenue; Ibrahim M Mohamed, CBS.
- Senior Management;

No.	Designation	Name	
1	Cabinet Secretary	Amb Dr. Monica K. Juma, CBS	(a)
2.	Principal Secretary and Accounting Officer	Dr. Ibrahim M. Mohamed, CBS	-
3	The Chief of the Defence Forces	Gen.Robert K. Kibochi, MGH, CBS, 'ndc'(K),'PSC'(UK)	
4.	Commander Kenya Army	Lt. Gen. Walter K. Raria CBS, OGW 'ndc' (K) 'PSC' (TZ)	
5.	Commander Kenya Air Force	Maj. Gen. F O Ogolla MBS, HSC, 'ndc' (K) 'PSC' (FRA)	
6.	Commander Kenya Navy	Maj. Gen. Jimson Long'iro Mutai MBS ,'ndc' (K) 'PSC' (K)	
		2	



### (d) Ministry Headquarters

P.O. Box 40668-00100 Ulinzi House Lenana Road. Nairobi, KENYA

### (e) Ministry Contacts

Telephone: (254) 020-2721100 E-mail: ps@mod.go.ke Website: www.mod.go.ke

### (f) Independent Auditors

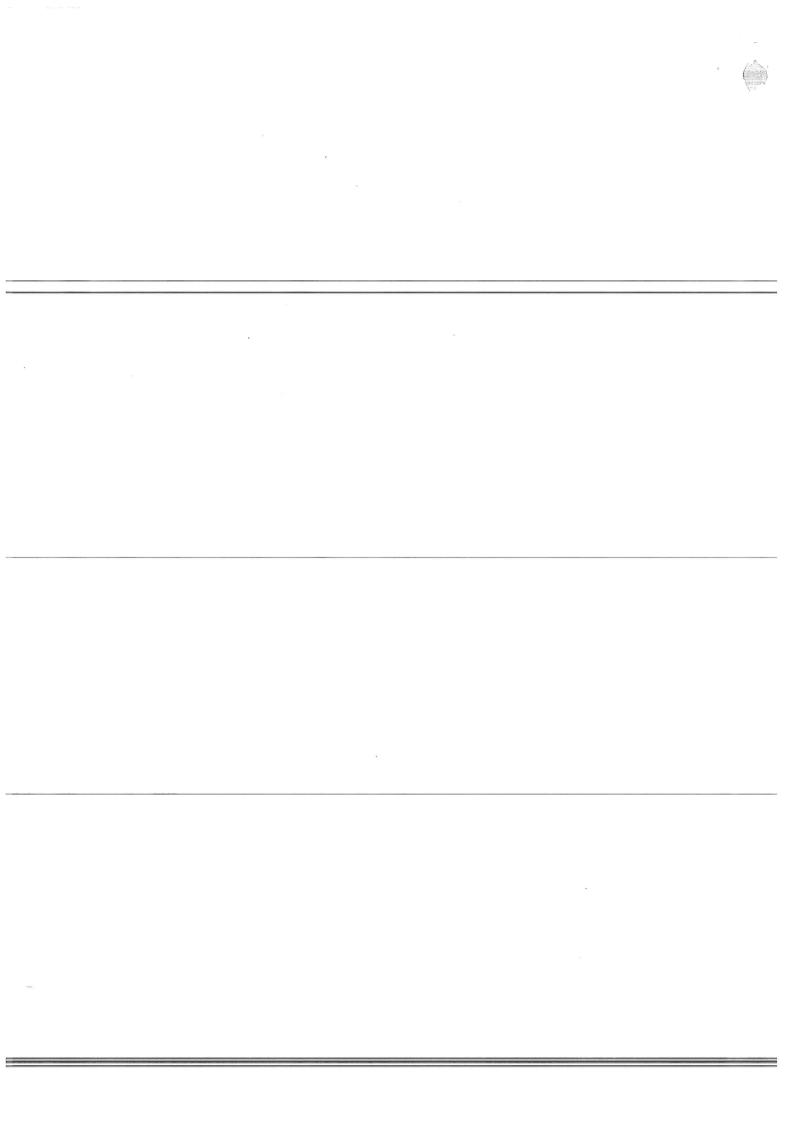
Auditor General Kenya National Audit Office Anniversary Towers, University Way P. O. Box 30084 GPO 00100 Nairobi, Kenya

### (g) Principal Legal Adviser

Attorney General
P. O. Box 40112-00100 Nairobi.
Telephone: (254) 2227461/ 2251355
E-mail: communications@ag.go.ke
Website: www.go.ke

### (h) Bankers

Central Bank Of Kenya
P. O. Box 60000-00200 Nairobi.
Telephone: (254) 202860000
E-mail: comms@centralbank.go.ke
Website:www.centralbank.go.ke



### II. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

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

The Principal Secretary in charge of the Ministry of Defence is responsible for the preparation and presentation of the Ministry revenue account, which gives a true and fair view of the state of affairs of the Ministry for and as at the end of the financial year (period) ended on June 30, 2021. 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 Ministry; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in charge of the Ministry of Defence accepts responsibility for the Ministry revenue accounts, 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) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the Ministry revenue account gives a true and fair view of the state of Ministry of Defence transactions during the financial year ended June 30, 2021, and of the Ministry's' financial position as at that date. The Principal Secretary charge of the Ministry of Defence further confirms the completeness of the accounting records maintained for the Ministry, which have been relied upon in the preparation of the Ministry account as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the Ministry of Defence confirms that the Ministry has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry'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 Principal Secretary confirms that the Ministry's' revenue accounts 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 Revenue Statements

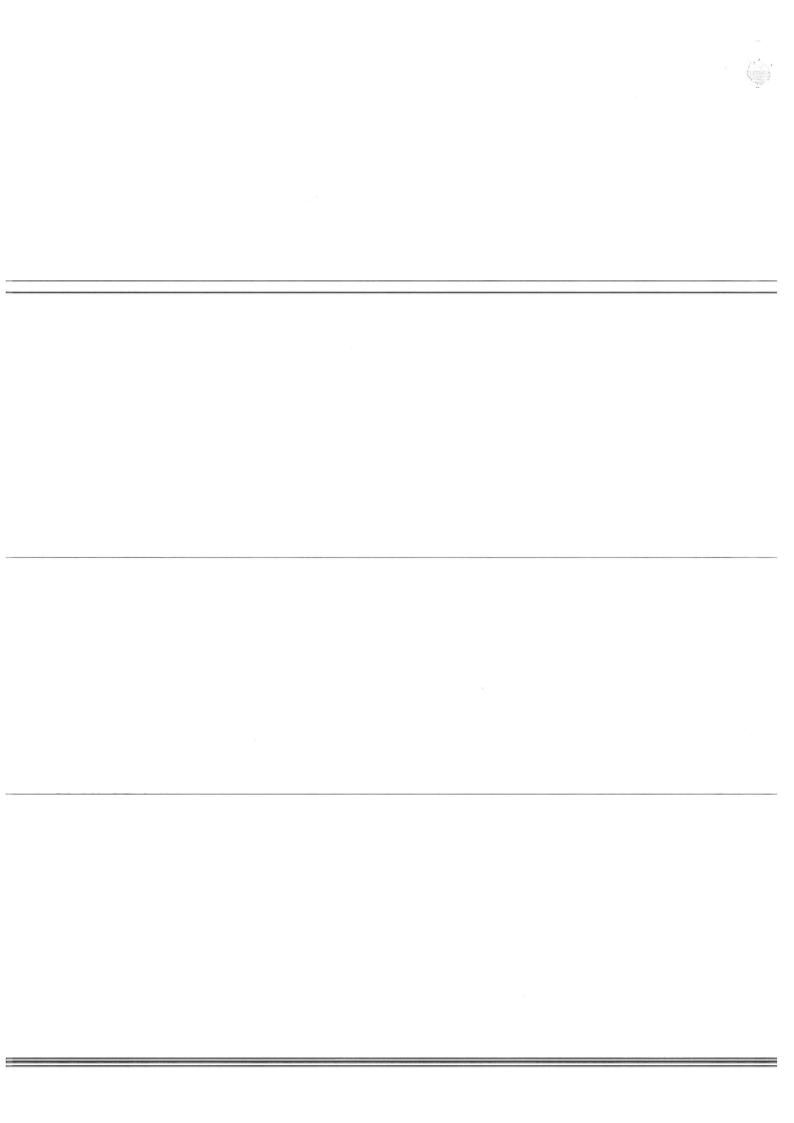
The revenue statements were approved and signed by the Principal Secretary on 21.25. 2021

Principal Secretary

Ibrahim M. Mohamed, CBS

Deputy Accountant General

Electina W. Wanyonyi ICPAK Member No: ろんつり



### REPUBLIC OF KENYA

Telephone: +254-(20) 3214000 E-mail: info@oagkenya.go.ke Website: www.oagkenya.go.ke



**HEADQUARTERS Anniversary Towers** Monrovia Street P.O. Box 30084-00100 NAIROBI

### REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2021- MINISTRY OF DEFENCE

### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Revenue Statements that considers whether the revenue statements are fairly presented in accordance with the applicable revenue reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the revenue statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, quidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution and the Public Audit Act. 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE REVENUE STATEMENTS

### Opinion

I have audited the accompanying revenue statements of Ministry of Defence set out on pages 7 to 16, which comprise of the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2021, and the statement of receipts and disbursements 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 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the revenue statements present fairly, in all material respects, the financial position and arrears of revenue as at 30 June, 2021, and the revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ministry of Defence Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the revenue statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, revenue transactions and information reflected in the revenue statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the revenue statements, Management is responsible for assessing the Ministry's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Ministry or cease operations.

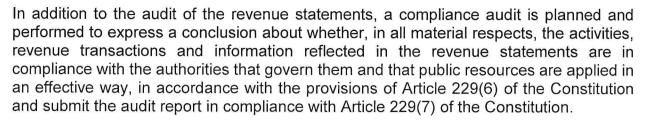
Management is also responsible for the submission of the revenue statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the revenue statements described above, Management is also responsible for ensuring that the activities, revenue transactions and information reflected in the revenue statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the revenue reporting process, reviewing the effectiveness of how the Ministry monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.



Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the revenue statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the revenue statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Ministry to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the revenue information and business activities of the Ministry of Defence to express an opinion on the revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.

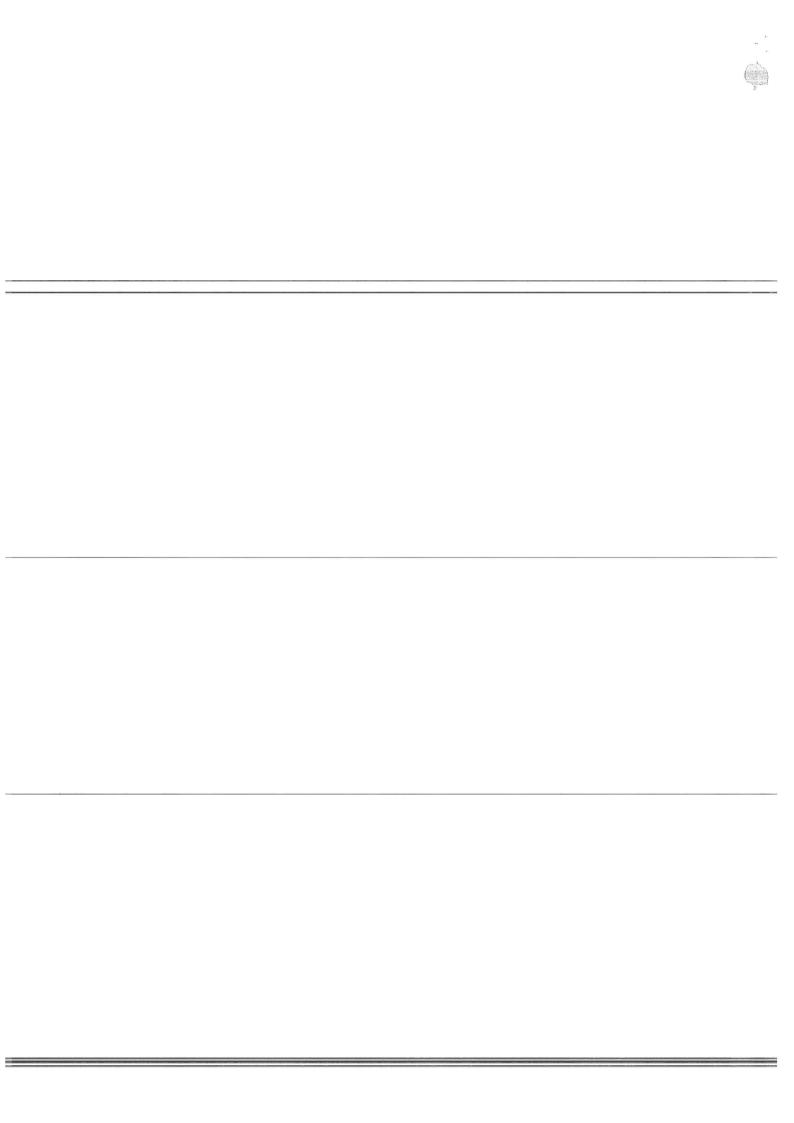
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

CPA Nancy Gathunga, CBS AUDITOR-GENERAL

Nairobi

11 January, 2022



### IV. STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED $30^{\mathrm{TH}}$ JUNE 2021

	Sone	2020/2021	2019/2020
		Kshs	Kaha
NON-TAX RECEIPTS			
Sale of Goods and Services	1	597,565,626	0
Fines, Penalties and Forfeitures	2	27,101,734	0
Other Receipts	3	238,301,910	875,282,208
Proceeds from foreign grants	4	3,206,845,620	4,639,373,628
TOTAL NON -TAX RECEIPTS		4,069,814,890	5,514,655,836
TOTAL RECEIPTS		4,069,814,890	5,514,655,836
DISBURSEMENTS TO EXCHEQUER ACCOUNT		4,069,814,890	5,514,655,836
BALANCE DUE FOR DISBURSMENT		NIL	NIL

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 21 - 5. 2021 and signed by:

Principal Secretary

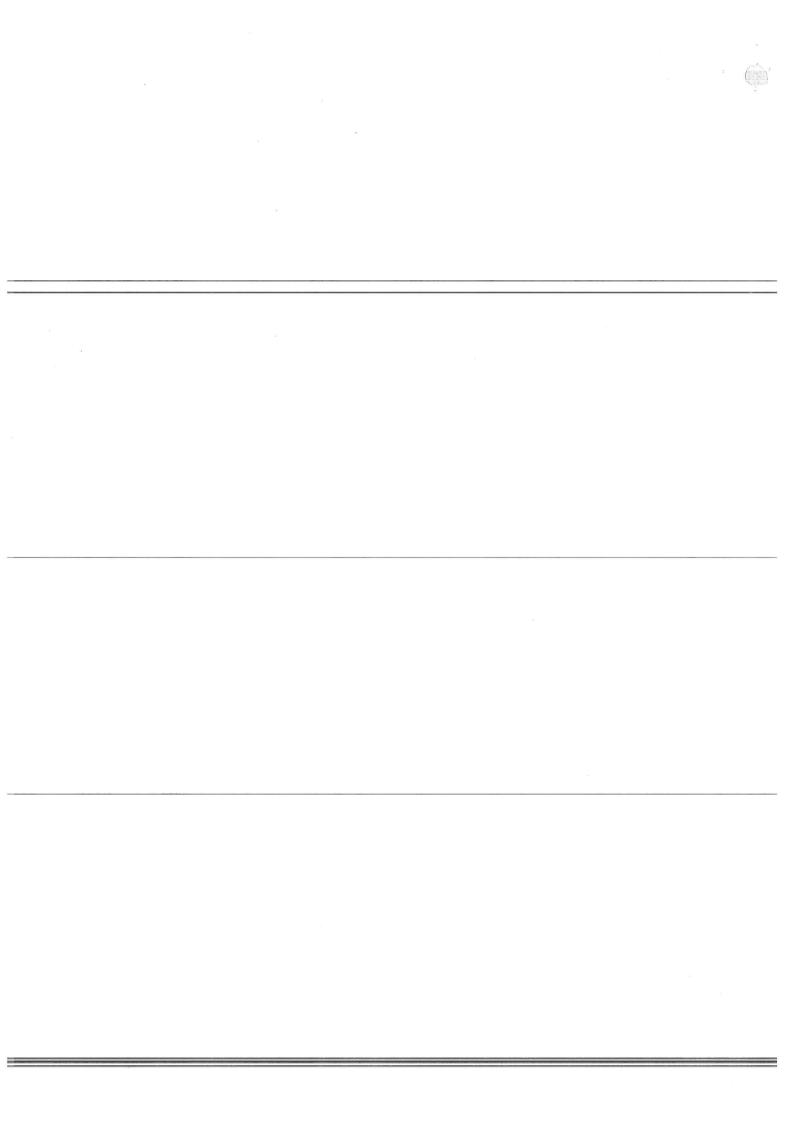
Ibrahim M. Mohamed, CBS

(Ref: PFM ACT section 82, 2(a))

Deputy Accountant General

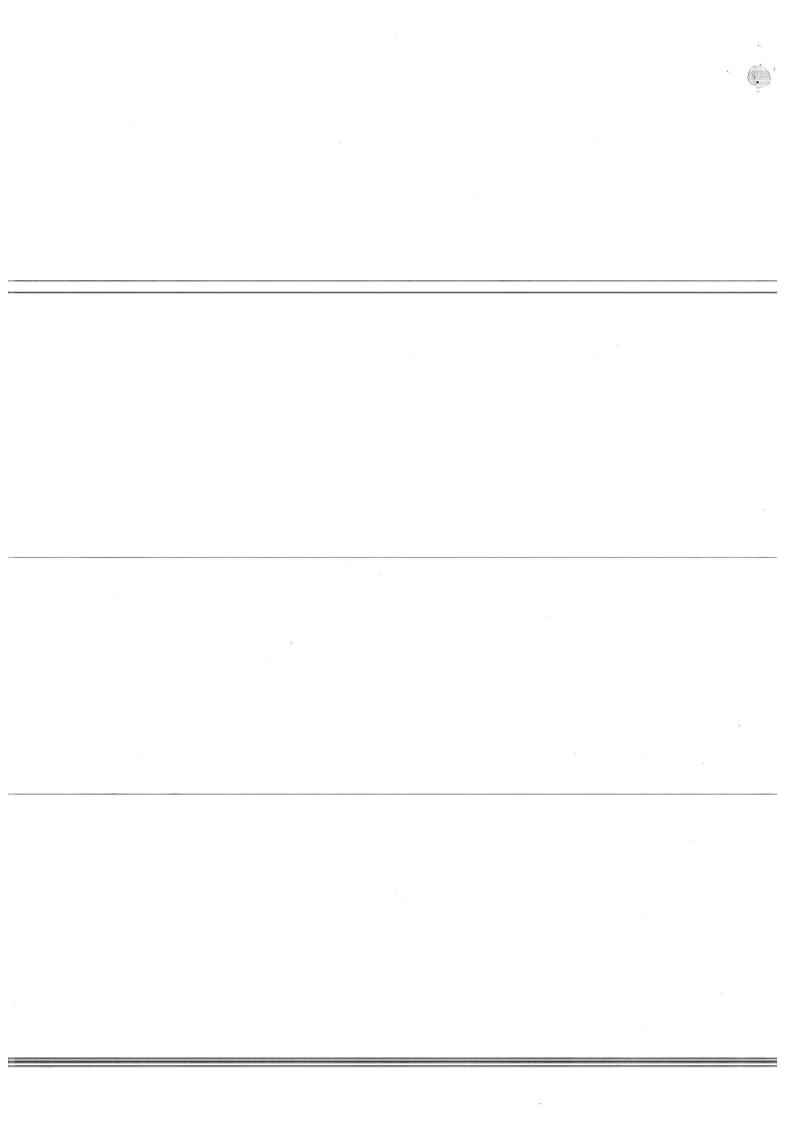
Electina W. Wanyonyi

ICPAK MEMBERNO: 3674



### V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT $30^{TH}$ JUNE 2021

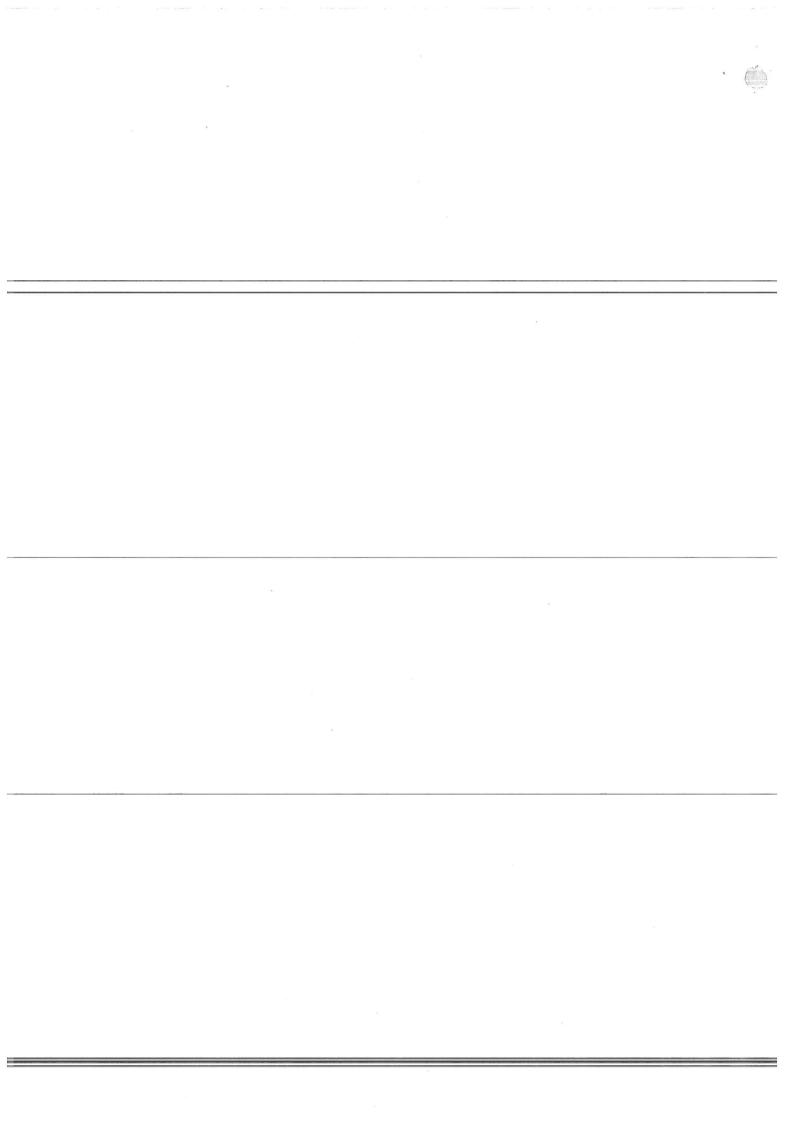
		2020-2021	2019-2020
		KSto	KSlo
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5	0	0
TOTAL FINANCIAL ASSETS		0	0
FINANCIAL LIABILITIES			
Payables-Due to Exchequer	6	0	0
TOTAL FINANCIAL LIABILITIES		0	0
4			



# VI. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2021

Classification of Receipts	Halance as at 1" July 2020	Arreary received during the year	Additions in arrears for the current year to dane 30, 2021	fotal arrears as at 30 June 2021	Measures taken to recover the arrears	Assessment to the recoverability of intreasts
Non- Tax Receipts						
Fees on Use of Goods and services	0	0	0	0		
Social security contributions	0	0	0	0		
Property Income	0	0	0	-		
Fines, penalties, and Forfeitures	0	0	0	0		
Receipts from sale of non-financial assets	0	0	0	0		
Total arrears	0	0	0	•		
+ Cres	27	1				
Principal Secretary		De	Deputy Accountant General	General		
Ibrahim M. Mohamed, CBS	CBS	Ele	Electina W. Wanyonyi	· <u>·</u>		

(Ref: PFM ACT section 82,2(b))



### VII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of Compliance and Basis of Preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Ministry of Defence. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Ministry of Defence.

### 2. Recognition of Receipts

The Ministry of Defence recognises all receipts from the various sources when the related cash has been received by the Ministry of Defence.

### 3. Budget

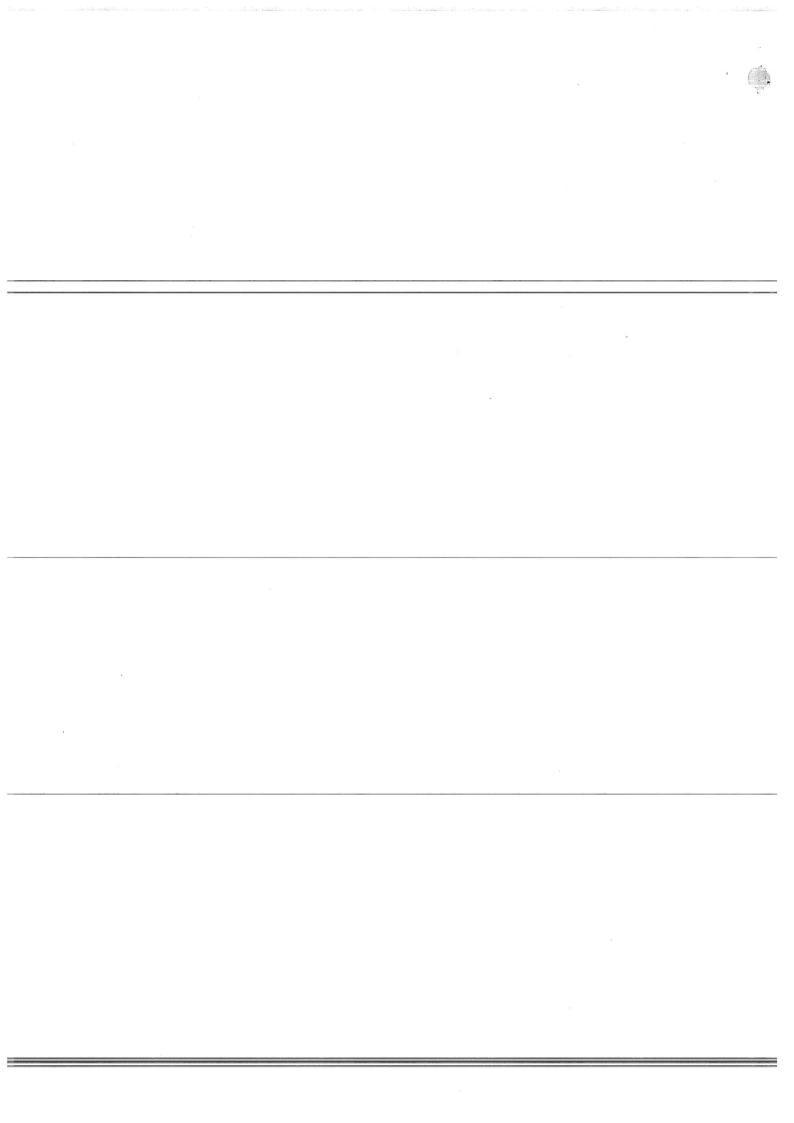
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statements. The revenue budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in these revenue statements.

### 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.

### 5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 which is a memorandum statement.



### 6. Disbursements to the Exchequer

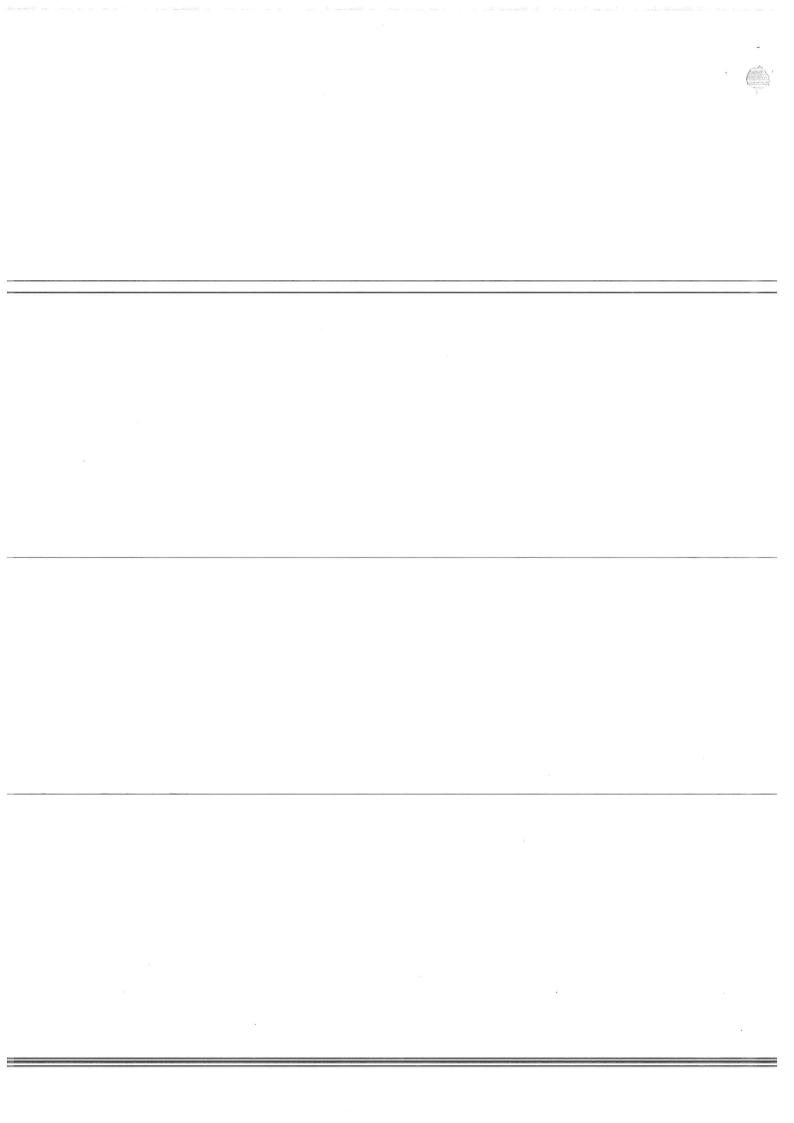
The Receiver of Revenue has a (daily, weekly, monthly) arrangement for sweeping of funds from its bank account to the Exchequer account. Total disbursements to the exchequer are as a result of the sweeping arrangement during the year.

### 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 revenue statements for the year ended June 30, 2021



## VIII. NOTES TO THE FINANCIAL STATEMENTS

### 1. SALE OF GOODS AND SERVICES

Description	Original Polimeter	0		
Don't of O		NOVINGE PARTIES	Actual	"S. Boulland
Neith of Covernment Building and Housing	217,995,540	217 995 540	000 10F	The second second
Sale of monde and face for somitors		0+0,07,011	401,922,212 22	77
Secretarion recountries	15,517,924	15 517 924	116 643 264	17.0
Sale of Tender Documente		127611767	113,043,334 /45	/45
CHICAL COCHICAGO	4,467,176	4 467 176		
Total Revenue		0111011	0	
			207 525 737	
Balance brought forward			070,000,160	
DIWAIN TO WAIL	1	,	•	
Transfers to the Exchediner account				
מינים בשפוובלתכן מכרסווווו	1		(207 222 (22)	
Balance carried forward			(070,000,000)	
District 101 Hall D		,		

Commentary on Actual Revenue against the Revised Estimates

Revenue realized from Rent of Government Building and Housing was 221% above the estimates.

Revenue realized from Sale of goods and fees for services was 745% above the estimates.

Revenue from sale of tender documents was not realized because of covid 19 restrictions.

The above revenue statement was approved on 2000 and signed by:

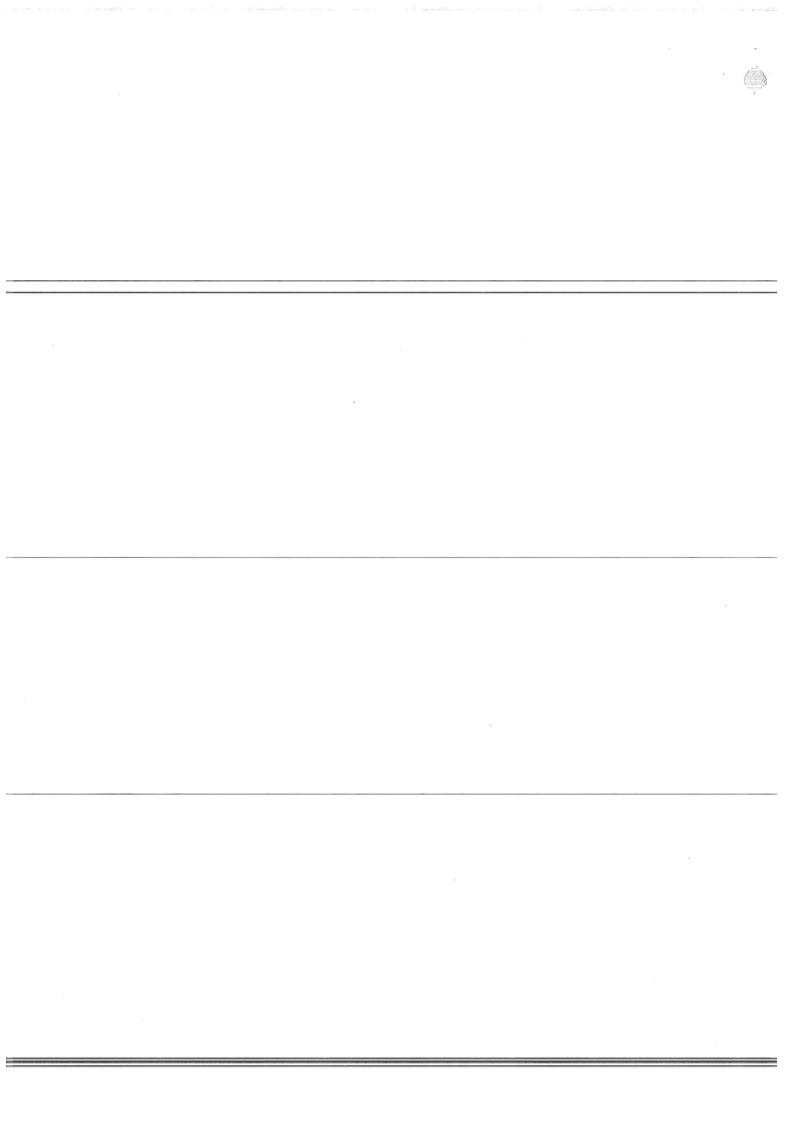
Principal Secretary

113

Ibrahim M. Mohamed, CBS

Deputy Accountant General

rest



## 2. FINES, PENALTIES AND FORFEITURES

Ortomat Fairmann Dealers Print	Actual Actual	01	10.332 683		27, 01./34			( CELEBOT EC)	(27,101,734)	1
Description Original Fatimus	Other Fines Denolties Denfaitures	Circle Mics, 1 changes Follettures, and	other Charges	Lotal Income		balance brought forward	Transform do al. P. 1	transicis to the exchequer account	Ralanca narried formand	Data in Control of Wald

Commentary on Actual Revenue against the Revised Estimates

Revenue realized from fines, penalties, forfeitures and other charges was 262% above the estimates

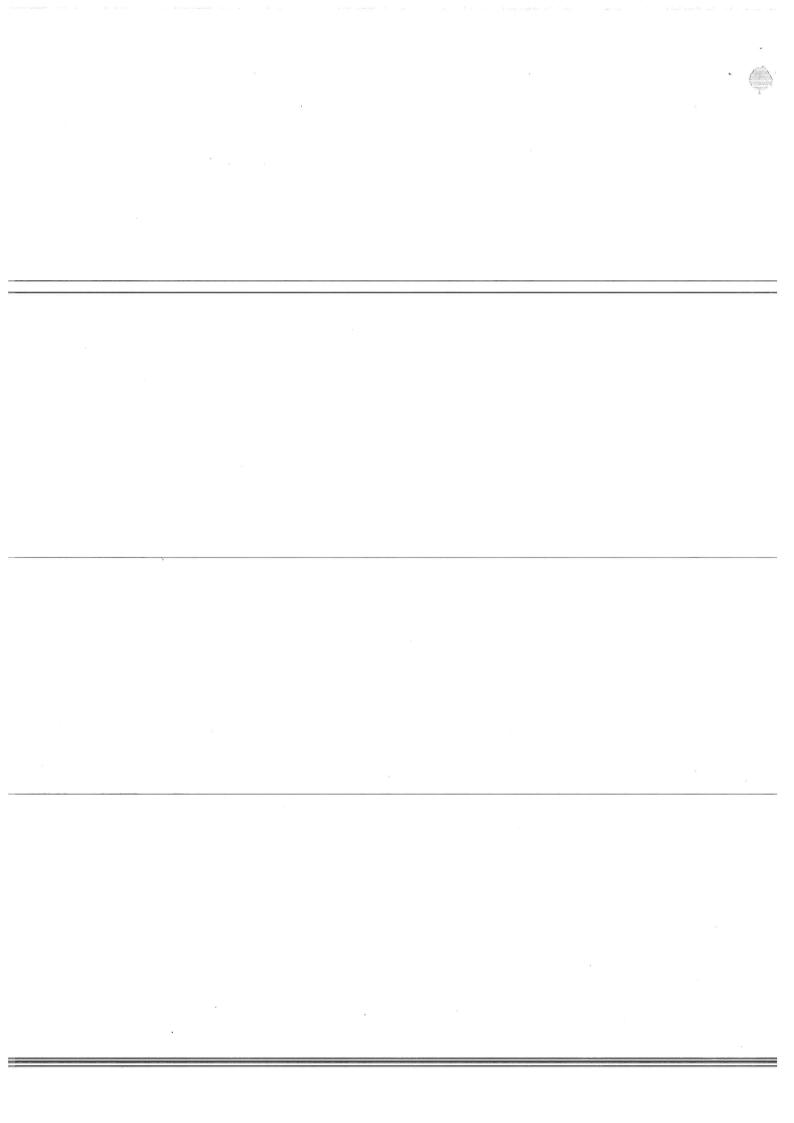
The above revenue statement was approved on 21.05. 2021 and signed by:

Principal Secretary

35

Ibrahim M. Mohamed, CBS

Deputy Accountant General



## 3. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

% Realbord 599 599	238,301,910 599 238,301,910 599 0	39,757,740 39,757,740	39,757,740	Sundry Revenue Total Revenue Balance brought forward Transfers to the Exchequer account
	(017,102,022)			Balance carried forward
	(238,301,910)			Ralance corried formered
	0		-	Transfers to the Exchedier account
				Security Diongill Iol Ward
2999	236,301,910			Salance brought formond
	21010000	39.757.740	39.757.740	lotal revenue
599	238,301,910	041,161,16	041,101,10	Potol Doronno
Transport of		39 757 740	39 757 740	undry Kevenue
W. Brandison	Actual	Revised Estimates	COLUMN TO A STATE OF THE PARTY	
		The section is the second	Deining Polisies	Jeseription

Commentary on Actual Revenue against the Revised Estimates

Revenue realized from sundry revenue was 599% above the estimates

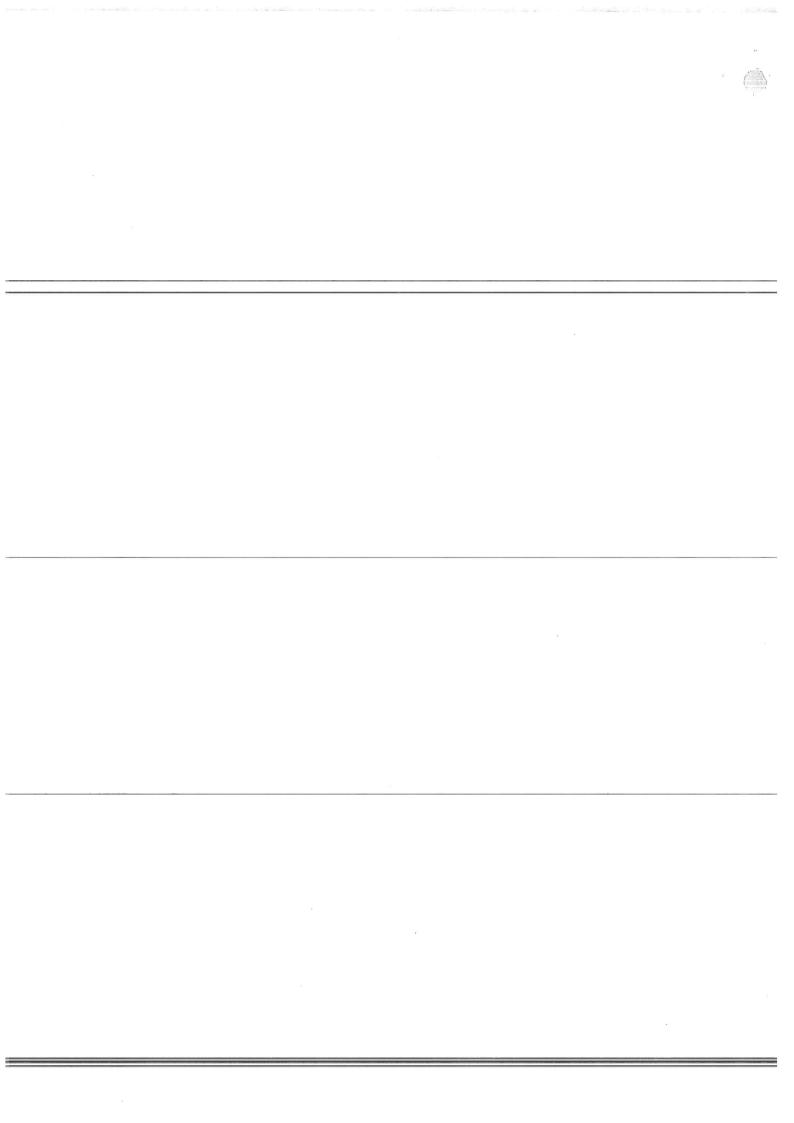
The above revenue statement was approved on 21. of. 2021 and signed by:

Principal Secretary

frer

Ibrahim M. Mohamed, CBS

Deputy Accountant General



### 4. PROCEEDS FROM FOREIGN GRANTS

Program Grants AMISOM         3,000,000,000         3,000,000,000         3,000,000,000         3,206,845,620         106           Total proceeds from grants         -         -         3,206,845,620         106           Balance brought forward         -         -         0         0           Transfers to the Exchequer account         -         (3,206,845,620)         0           Balance carried forward         -         -         0	Description	Designation of Particular			
3,000,000,000 (3		CALIFORNIA ENGINEERICS	Mention Externation	Arthrel	W. D
count - (3	Program Grants AMISOM	3.000.000.000	3 000 000 000	200,045,000	A Realifed
20unt	Total masses for	on the office of	מממיממיים	3,200,845,620	901
ard (3	rotal proceeds from grants			3 306 945 630	107
luer account	Dalaman Land Lt.		2	079'Ch9'007'C	100
luer account	Dalatice prougnt torward	1		•	
d	Trongfour to the Darel				
P	Hanslers to the exchequer account	1		12 366 645 7267	
Dalance carried forward			•	(370,040,040,070)	
	Balance carried forward	,			

Commentary on Actual Revenue against the Revised Estimates

Revenue realized from grants was 106% above the estimates

The above revenue statement was approved on 21. 05.

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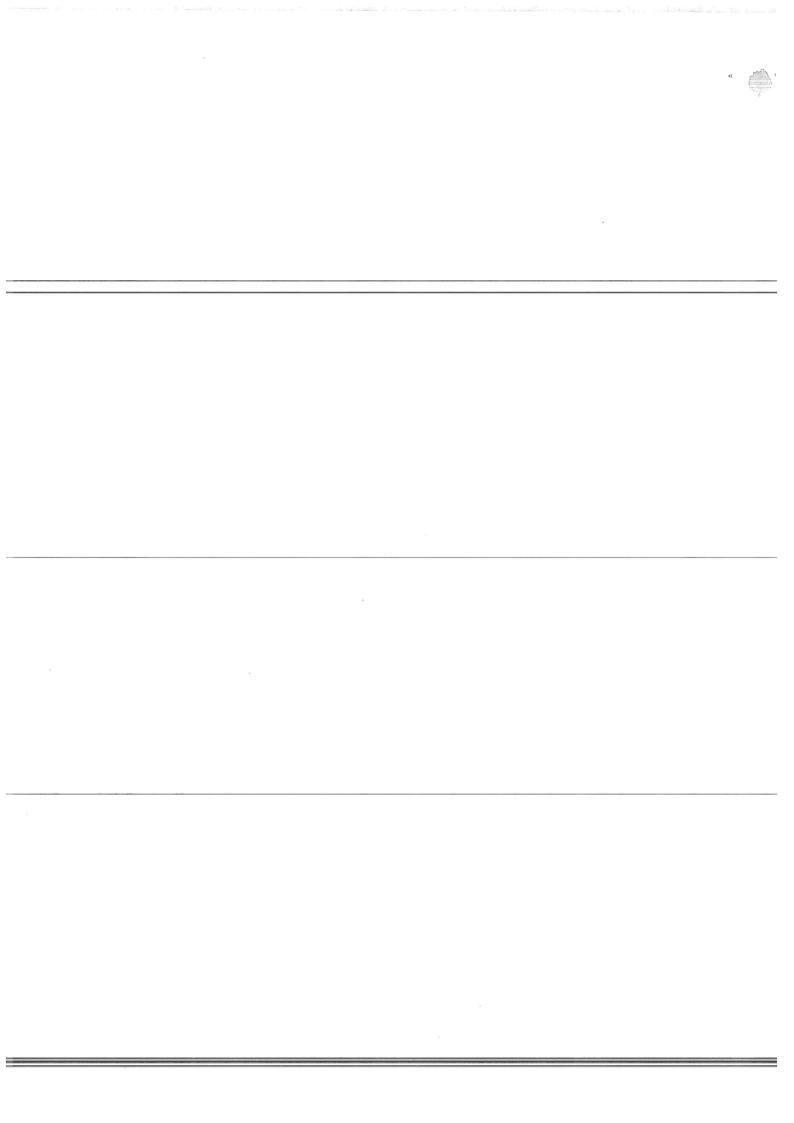
Principal Secretary

2021 and signed by:

Deputy Accountant General

Electina W. Wanyonyi ICPAK No: 3674

Ibrahim M. Mohamed, CBS



### 5. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2020-2021	2019-2020
			Kyhs	Kylis
Ministry of Defence Revenue Account	0	0	0	0
Total			0	0

### 5 (a) Balance carried forward as at 30th June 2021 and subsequently transferred

Ref	Amount (Kshs)	Date valuequently transferred
1	0	N/A
2	0	N/A
Total	0	

### 6. PAYABLES- DUE TO EXCHEQUER

Payables	2020-2021	2010 2020
Layames	Kaha	2019-2020 leabs
Balance b/f at the beginning of the year	0	0
Amounts disbursed to Exchequer during the year	0	0
Balance c/d at the end of the year	0	0
Total	0	0

