REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF LAIKIPIA

FOR THE YEAR ENDED 30 JUNE 2016

30/9/16

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
30 SEP 2016
RECEIVED
P. O. Box 267 - 10100, NYERI

COUNTY ASSEMBLY OF LAIKIPIA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

Table of Content

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT iii
II. FORWARD BY THE SPEAKER OF THE ASSEMBLY 5
III. STATEMENT OF RECEIPTS AND PAYMENTS 7
IV. STATEMENT OF FINANCIAL ASSETS 8
V. STATEMENT OF CASHFLOW 9
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 10
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 11
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 12
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 13
X. NOTES TO THE FINANCIAL STATEMENTS 14

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is established by Article 176 of the Constitution of Kenya 2010. The County Assembly under article 185 {1, 2, 3 & 4} has been bestowed with the legislative authority of the County Government, and oversight role over the County Executive Committee and any other County Executive organs as well as receiving and approving plans and policies on the management and exploitation of the County's resources; and the development and management of its infrastructure and institutions

(b) Key Management

The County Assembly is steered by the County Assembly Service Board. The County Assembly Service Board consists of the Speaker of the County Assembly as the Chairperson; the Leader of the Majority party, the leader of the Minority party, and one person resident in the County, appointed by the County Assembly from among persons who have knowledge and experience in public affairs, but who is not a Member of the Count Assembly.
The clerk is the administrative head and the accounting officer.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Jasper M. Mutuiri
2.	Director Finance and Accounting Services	Francis Ndiritu Kimondo
3.	Deputy Clerk	Moses Gichuki Waweru
4.	Director ICT and Research	Danilo Legei
5.	Director Human resources and Administration	Miriam Wanjiru Mwangi

(d) Fiduciary Oversight Arrangements

The County Assembly Service Board prepares annual estimates of expenditure of the County Assembly and submits them to the County Assembly for approval.
The Clerk exercises the day to day control of the budget-

(e) Entity Headquarters

COUNTY ASSEMBLY BUILDING
P.O. Box 487-10400
NANYUKI
KENYA

I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(f) Entity Contacts

Telephone: (254) 716311702, +254 716311703
E-mail: info
Website: www.go.ke

(g) Entity Bankers

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

2. Equity Bank Kenya Limited
   Nanyuki Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

County Assembly of Laikipia performance during the FY 2015-2016 saw an improvement as indicated by the funds absorption rate of slightly over nine two percent.

The county assembly had a total budget of Ksh 411,561,879 comprised of Ksh 380,490,113 for recurrent expenditure and Ksh 31,071,776 for development. The recurrent amount represents 38% growth from Ksh 275,734,828 the previous year after consultations with the Commission on Revenue Allocation to adjust the ceilings to allow for efficient running of the county assembly.

The development allocation was for the completion of the County Assembly office and chamber refurbishments which started in the previous financial year. At the close of the financial year the construction was technically complete.

The recurrent budget has two programmes:

- General Administration support services which takes care of compensation of employees and the common user items in the assembly such as fuelling and servicing of vehicles, stationery catering expenses among others.
- Legislature and oversight which incorporates the expenses that relates to the assembly mandates of legislation and oversight.

Budget absorption

In 2015-2016 a total Ksh 363,871,766.00 was directly received from the county treasury and the county treasury paid Ksh 36,081,531.00 on our behalf on account of July-October Salaries. In total out of Ksh 411,561,879 budgeted, Ksh 399,953,297.00 was received by the Assembly.

CLERK COUNTY ASSEMBLY
LAIKIPIA COUNTY
29 JUN 2016
P.O. Box 1271-10400, NANYUKI

Sign

Clerk of the County Assembly

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30th June, 2016. 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 County Assembly;
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 County Assembly;
v. Selecting and applying appropriate accounting policies; and
vi. Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30th June, 2016, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial controls.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly'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 County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29/6/ 2016.

CLERK COUNTY ASSEMBLY
LAIKIPIA COUNTY
29 JUN 2016
P.O. Box 1271-10400, NANYUKI

Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Laikipia set out on pages 7 to 27 which comprise the statement of assets as at 30 June 2016 and the statement of receipts and payments, statement of cash flows, and statement of comparison of budget and actual amounts combined for the year then ended, and the 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.

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 misstatement, whether due to fraud or error.

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

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 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. 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 judgement, including the assessment of 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 County Assembly'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.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Accuracy of Financial Statements

The statement of receipts and payment reflects total payments during the year of Kshs.399,830,779. However, the expenditure ledger presented for audit indicated a total payments for the year of Kshs.379,649,983, while the Integrated Financial Management Information System (IFMIS) payment schedules reflected payments totalling Kshs.556,912,157 for the year under review. The three balances relating to one account have not been reconciled or explained.

Further, the comparison of balances in the financial statements and those extracted from the IFMIS revealed significant variances as follows:

Description	Amounts as per Financial Statements Submitted Kshs.	Amount as per IFMIS Kshs.	Variance Kshs.
Receipts	399,953,297	-	399,953,297
Payments	399,830,779	243,980,375	155,850,404
Cash and cash equivalent	122,518	167,906,135	(167,783,617)
Receivables	-	5,077,300	(5,077,300)
Payables	-	534,138,864	(534,138,864)

The County Assembly management has not provided sufficient explanation for the variances.

Consequently, the accuracy of the financial statements for the year ended 30 June 2016 cannot be confirmed.

2.0 Compensation of Employees

The statement of receipts and payments reflect compensation of employees expenditure amounting to Kshs.212,337,100 for the year under review while payment schedules presented for audit reflected a figure of Kshs.206,570,822, thus resulting to an unexplained difference of Kshs.5,766,278.

In the circumstance, the accuracy of compensation of employees amount of Kshs.212,337,100 for the year ended 30 June 2016 could not be confirmed.

3.0 Cash and Bank Balances

The statement of assets reflects a bank balance of Kshs.122,518 as at 30 June 2016, consisting of recurrent vote (operations) current account at Equity Bank and development vote account at the Central Bank of Kenya holding Kshs.122,518 and nil balances respectively. However, the respective cash books, bank reconciliation statements and bank confirmation certificates in support of the two balances were not made available for audit review. Further, management did not prepare bank reconciliation statements as at 30 June 2016 for all the bank accounts operated by the County Assembly.

In the circumstances, it has not been possible to confirm the completeness and accuracy of bank balance of Kshs.122,518 as at 30 June 2016.

4.0 Account Payable – Deposits and Retention

Annexures 2 and 3 to the financial statements reflect nil balance for accounts payables – deposits and retention as at 30 June 2016. However, records made available for audit revealed outstanding bills totalling Kshs.17,802,689 due to suppliers on the said date. Further, the creditors' ledger was not provided for audit review.

Consequently the accuracy and completeness of the Accounts Payables balance as at 30 June 2016 could not be confirmed.

5.0 Unsupported Sitting Allowance Payments

The County Assembly Board paid one of its members, Kshs.2,310,000 as sitting allowance arrears for the period June 2013 to June 2015. The basis and cause of arrears was however not explained. Further, documents to support committee attendance by the members for the days claimed were not made available for audit scrutiny. Consequently, the propriety of the sitting allowance payments totalling Kshs.2,310,000 could not be confirmed. **6.0 Budget Performance Analysis**

The County Assembly statement of comparison of budget and actual amounts for recurrent and development combined as at 30 June 2016 indicates that the County Assembly received a supplementary budget of Kshs.411,561,879 for the year under review. The absorption of the budget between recurrent and development votes was as follows:

Item	Supplementary Budget (Kshs)	Actual Expenditure (Kshs)	Absorption Rate (%)	Total Expenditure (%)
Development	31,071,766	31,013,802	99.8%	7.8%
Recurrent	380,490,113	368,816,977	97.0%	92.2%
Total	**411,561,879**	**399,830,779**	**97.1%**	

It is apparent that most of the Assembly's funds were applied on recurrent expenditure (about 92%) leaving only about 8% to fund development projects.

7.0 County Assembly Car Loan and Mortgage Scheme for Members of the County Assembly

The County Assembly operated a car and mortgage loan scheme during the year under review. Section 15(1) (d) on car loans and Section 19(1) on mortgages prescribe the submission to the Auditor-General for audit, the financial statements of each County Assembly Car and Mortgage Fund for audit not later than three months after the end of the financial year. However, the County Assembly of Laikipia management did not submit its Fund's financial statements for the financial year 2015/2016 and has thus contravened the regulations.

Further, as at 30 June 2016, car loan and mortgages totalling Kshs.114,470,000 had been issued to the members of the County Assembly. However, the following observations were made in respect to the lending:

(i) The County Assembly had not procured an insurance policy for mortgage loans as required by the regulations.

(ii) The former Member of the Council Assembly who died in December 2015 was granted both car loan and mortgage amounting to Kshs.2,000,000 and Kshs.3,000,000 respectively totalling to Kshs.5,000,000. As at the time of his death, December 2015, he had a loan balance of Kshs.3,271,322.57. It was however not explained how the outstanding balance would be recovered.

(iii) Further, another former MCA was advanced a car loan of Kshs.2,000,000 and mortgage of Kshs.2,100,000 both totaling to Kshs.4,100,000. By the time when she lost her MCA seat in November 2014, she had a loan balance of Kshs.3,644,805.42. As with the case of the late MCA, the car and mortgage for this particular case was not charged by the County Assembly, and therefore the management may not be able to recover the outstanding debts.

(iv) Valuation reports for land or properties bought by the mortgage Fund for four (4) MCAs were not availed for audit verification. In the absence of valuation reports, it could not be established whether or not their properties were valued before their respective loan applications were approved and disbursed.

(v) Logbooks for cars purchased by MCAs through the car loan scheme were not registered in the respective names of MCAs and the County Assembly as required under the fund's regulations.

As these instances show, the management breached regulations governing the administration of the car and mortgage Fund. As a result, there is a risk that some of the loans and mortgages may not be recovered.

8.0 Modernization of Assembly Chamber and Offices

The contract for modernization of the Assembly chamber and offices was awarded in 2014/2015 for Kshs.75,720,305. However, the following anomalies were noted in relation to the contract:

(i) During the previous financial year's audit, it was established that the contractor was paid Kshs.7,600,000 as an advance payment out of which sum Kshs.1,975,000 was recovered from the contractor. However, no evidence was provided to account for the balance of Kshs.5,625,000.

(ii) During audit verification of work done during the year under review, completed Bills of Quantities (BQS) were not made available and as a result it was not possible to confirm whether the works were done as specified in the BQ's.

(iii) As reported in the audit report for the previous year, the contractor did not provide a performance bond valued at Kshs.7,600,000 issued by an approved bank or insurance company. Therefore, the contractor should have been disqualified when he bid for the contract.

9.0 Domestic Travel and Subsistence Expenses

Note 5 to the financial statements reflects, under use of goods and services, domestic travel and subsistence expenditure balance of Kshs.51,680,107. Included in the balance is expenditure totalling Kshs.48,458,437 on Assembly sittings held outside the precincts of the County Assembly. The sittings were held outside Laikipia County in disregard of the fact that the County offers similar meeting facilities which would have saved the County Assembly the expenditure it incurred on air tickets, subsistence allowances and mileage costs for members of the Assembly and members of staff.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 August 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	399,953,297.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**399,953,297.00**	-
PAYMENTS			
Compensation of Employees	4	212,337,100	-
Use of goods and services	5	156,479,877	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	31,013,802	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**399,830,779**	-
SURPLUS/DEFICIT		**122,518.00**	-

The explanatory notes to these financial statements form an integral part of the financial statements.

The financial statements were approved on 29/6/ 2016 and signed by:

Clerk of the Assembly

Director of Finance & Accounting

CLERK COUNTY ASSEMBLY
LAIKIPIA COUNTY
29 JUN 2016
P.O. Box 1271-10400, NANYUKI

IV. STATEMENT OF FINANCIAL ASSETS

FINANCIAL ASSETS	Note	2015/16 Kshs	2014/15 Kshs
Cash and Cash Equivalents			
Bank Balances	13A	122,518	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**122,518**	-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		-	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**122,518**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Defict for the year		122,518	-
NET FINANCIAL POSITION		**122,518**	-

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on _____ 2016 and signed by:

Clerk of the Assembly

Director of Finance & Accounting

CLERK COUNTY ASSEMBLY
LAIKIPIA COUNTY
29 JUN 2016
P.O Box 1271-10400, NANYUKI

V. STATEMENT OF CASHFLOW

	Note	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	399,953,297.00	-
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(212,337,100)	-
Use of goods and services	5	(156,479,877)	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**31,136,320**	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(31,013,802)	-
Net cash flows from investing activities		**(31,013,802)**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**122,518**	-
Cash and cash equivalent at BEGINNING of the quarter		-	-
Cash and cash equivalent at END of the quarter		**122,518**	-
As per statement of assets		-	-
Control		-	-

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on 29/6/ 2016 and signed by:

Clerk of the Assembly

Director of Finance & Accounting

COUNTY ASSEMBLY LAIKIPIA COUNTY 29 JUN 2016 P.O. Box 1271-10400, NANYUKI

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	411,561,889		411,561,889	399,953,297.00	97%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**411,561,889**	-	**411,561,889**	**399,953,297.00**	**97%**
PAYMENTS					
Compensation of Employees	221,826,486	(5,442,180)	216,384,306	212,337,100	100%
Use of goods and services	158,735,393	5,370,414	164,105,807	156,479,877	95%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	31,000,000	71,766	31,071,766	31,013,802	100%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**411,561,879**	-	**411,561,879**	**399,830,779**	**97%**

The entity financial statements were approved on _____ 2016 and signed by:

Clerk of the Assembly

Director of Finance & Accounting

COUNTY ASSEMBLY
LAIKIPIA COUNTY
29 JUN 2016
P.O. Box 1271-10400, NANYUKI

VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	380,561,879	(71,766)	380,490,113	372,782,895	98%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**380,561,879**	**(71,766)**	**380,490,113**	**372,782,895**	**98%**
PAYMENTS					
Compensation of Employees	221,826,486	(5,442,180)	216,384,306	212,337,100	100%
Use of goods and services	158,735,393	5,370,414	164,105,807	156,479,877	95%
Subsidies					-
Transfers to Other Government Entities					-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**380,561,879**	**(71,766)**	**380,490,113**	**3,68816,977**	**98%**

The entity financial statements were approved on _____ 2016 and signed by:

Clerk of the Assembly

Director of Finance & Accounting

29 JUN 2016
P.O. Box 1271-10400, NANYUKI

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	31,000,000	71,766	31,071,766	31,013,802	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**31,000,000**	**71,766**	**31,071,766**	**31,013,802**	**100%**
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	31,000,000	71,766	31,071,766	31,013,802	100%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**31,000,000**	**71,766**	**31,071,766**	**31,013,802**	**100%**

The entity financial statements were approved on _____ 2016 and signed by:

Clerk of the Assembly

Director of Finance & Accounting

LAIKIPIA COUNTY ASSEMBLY
29 JUN 2016
P.O. Box 1271-10400, NANYUKI

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-progarmme	Budget	Actual	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	20xx	Quarter 20xx		Date, 20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1						
Sub-programme 1	-	-	-	-	-	-
Sub-programme 2	-	-	-	-	-	-
Sub-programme 3	-	-	-	-	-	-
Programme 2						
Sub-programme 1	-	-	-	-	-	-
Sub-programme 2	-	-	-	-	-	-
Sub-programme 3	-	-	-	-	-	-

X. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2015/16	2014/15
	Kshs	Kshs
Total Exchequer Releases for quarter 1	76,081,531	-
Total Exchequer Releases for quarter 2	105,800,000	-
Total Exchequer Releases for quarter 3	106,000,000	-
Total Exchequer Releases for quarter 4	112,071,766	-
Cumulative Amount	**399,830,779**	-

2 PROCEEDS FROM SALE OF ASSETS

	2015/16	2014/15
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

3 OTHER RECEIPTS

	2015/16	2014/15
	Kshs	Kshs
Other Receipts I	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Other Receipts XXXX	-	-
Total	-	-

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	Kshs
Basic salaries of permanent employees	148,749,008	-
Basic wages of temporary employees		-
Personal allowances paid as part of salary	56,077,930	-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Pension and other social security contributions	6,935,331	-
Compulsory national social security schemes		-
Compulsory national health insurance schemes		-
Social benefit schemes outside government		-
Other personnel payments	574,831	-
Total	**212,337,100**	-

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	15,727,595	-
Communication, supplies and services	1,742,580	-
Domestic travel and subsistence	51,680,107	-
Foreign travel and subsistence	515,910	-
Printing, advertising and information supplies & services	2,870,653	-
Rentals of produced assets	-	-
Training expenses	4,812,543	-
Hospitality supplies and services	9,326,505	-
Insurance costs	16,928,390	-
Specialized materials and services	6,105,628	-
Office and general supplies and services	6,046,962	-
Other operating expenses	34,509,596	-
Routine maintenance – vehicles and other transport equipment	6,123,718	-
Routine maintenance – other assets	89,690	-
		-
Total	**156,479,877**	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 SUBSIDIES

Description	2015/16	2014/15
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to Counties	-	-
TOTAL	-	-

8 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	-	-

9 SOCIAL SECURITY BENEFITS

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
	-	-
Total	-	-

10 ACQUISITION OF ASSETS

Non Financial Assets	**2015/16**	**2014/15**
	Kshs	**Kshs**
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	31,013,802	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

	2015/16	2014/15
	Kshs	Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Total	-	-

12 OTHER PAYMENTS

	2015/16	2014/15
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts		
Total	-	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
LAIKIPIA COUNTY ASSEMBLY OPERATION A/C	Recurrent	122,518	-
Total		**122,518**	-

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	**Kshs**	**Kshs**
	-	-
	-	-
Total	-	-

17.3: OTHER PENDING PAYABLES (See Annex 3)

	2015/16	2014/15
	Kshs	**Kshs**
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost FY2015/2016	Historical Cost FY2014/2015
Land	-	-
Buildings and structures	31,013,802	-
Transport equipment	-	-
Office equipment, furniture and fittings	-	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	31,013,802	-

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Total	-	-	-	-

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)