REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KAJIADO

FOR THE YEAR ENDED 30 JUNE 2016

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
16 JUN 2017
RECEIVED

COUNTY ASSEMBLY OF KAJIADO

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 CLERK OF THE ASSEMBLY iv
III. STATEMENT OF RECEIPTS AND PAYMENTS 1
IV. STATEMENT OF FINANCIAL ASSETS 2
V. STATEMENT OF CASHFLOW 3
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 4
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 5
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 6
IX. SIGNIFICANT ACCOUNTING POLICIES 7
X. NOTES TO THE FINANCIAL STATEMENTS 9

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker, who is responsible for the general policy and strategic direction of the County Assembly.

(b) Key Management

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

- The Clerk
- The Speakers Office

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	**Daniel Owino Konyango**
2.	Director Finance and compliance	**Kilakoi Sialala**

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- *Audit and finance committee activities*
- *Parliamentary committee activities*
- *Development partner oversight activities*
- *Other oversight activities*

(e) Entity Headquarters

P.O. Box 94-01100
County Assembly Premises
Kajiado, Kenya

(f) Entity Contacts

Telephone:
E-mail: info@kajiadoassmbly.or.ke
Website: www.kajiadoassembly.or.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank
   A/C 1153874830

(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

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 June 30, 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 June 30, 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 its financial statements as well as the adequacy of the systems of internal financial control.

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 year 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 **September 30, 2016.**

Clerk of the County Assembly

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Kajiado set out on pages 1 to 21, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts: recurrent and development combined 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.

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 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 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.

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

Basis for Adverse Opinion

1.0 Compensation of Employees

During the year under review, the County Assembly effected deductions amounting to Kshs.12,302,433 under compensation of employees on account of recoveries of car and mortgage loans issued to the Members of County Assembly (MCAs) but failed to remit the amount to Kajiado County Assembly Car Loan and Mortgage Fund. No satisfactory explanation has been provided for failure to remit the amount to the Fund.

2.0 Use of Goods and Services

The statement of receipts and payments reflects under use of goods and services payments totalling Kshs.244,630,491 which includes an amount of Kshs.1,438,962 paid to a vendor, who was not a pre-qualified supplier, for the supply and delivery of stationery. This was done contrary to the provisions of section102(1)(a) of the Public Procurement and Assets Disposals Act 2015 that requires procurement for goods and services to be sourced from entity's list of prequalified suppliers. Consequently, it has not been possible to confirm whether the County got value for money incurred on procurement of stationery amounting to Kshs.1,438,962.

3.0 Account Receivables - Outstanding Imprests

The statement of financial assets reflects outstanding imprest balance of Kshs.14,687,754 as of 30 June 2016. The balance includes an amount of Kshs.1,891,210 issued to staff on diverse dates but not recorded in the imprest register. Further, imprests amounting to Kshs.1,203,526 issued during the year, and reflected as surrendered in the register were not supported with the requisite vouchers and documentation.

In the circumstances, the validity of the expenditure incurred under the imprest surrenders of Kshs.1,203,526 and accuracy and completeness of the reported imprest balance of Kshs.14,687,754 as of 30 June 2016 cannot be confirmed.

4.0 Pending Accounts Payables

Note 17.1 to the financial statements- pending accounts payables indicates that the County Assembly had pending bills amounting to Kshs.25,796,202 as at the close of

financial year. This amount relates to car loan and mortgage deductions unremitted and bills arising from use of goods and services amounting to Kshs.12,302,433 and Kshs.13,493,769 respectively. Details of the nature of goods and services consumed but unpaid for valued at Kshs.13,493,769 have not, however, been provided. Failure to settle the bills in the year to which they relate adversely affects the following year's provision to which they have to be charged. Had the pending bills been paid and the expenditure charged to the accounts for financial year 2015/2016, the statement of receipts and payments would have reflected a deficit of Kshs.10,136,471 instead of the net surplus of Kshs.15,659,731 now shown.

5.0 Budgetary Performance and Disclosures

The statement of comparison of budget and actual amounts reflects a final budget of Kshs.544,119,342 for receipts and payments. The statement also reflects actual receipts and payments totalling Kshs.488,825,667 and Kshs.473,165,936 respectively, resulting in a surplus of Kshs.15,659,731. The projected receipts were under-realized by 10% while under-expenditure of 19% and 28% occurred in respect of compensation of employees and acquisition of assets. However, contrary to the provisions of Section 164(2) (a) (iv) of the Public Finance Management Act, 2012 and paragraph 1.9.8 of IPSAS Cash Basis of Accounting Financial Reporting Framework, no disclosures have has been made in the notes to the financial statements in respect of the reasons for material variations between the approved budget and actual amounts.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the County Assembly of Kajiado as at 30 June 2016, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Other Matter

The following prior year audit matters have remained unresolved:-

1. Payments of Extra Charges for Air Tickets

In 2014/2015, financial year, the County Assembly paid an amount of Kshs.1,120,003 to World Explorer Safaris Limited being extra charges for air tickets booked for officers who travelled to Mombasa, Kigali and Addis-Ababa but had arrived late at the airport or rescheduled their flights. This payment was made on 26 June 2015. Consequently, the County incurred unnecessary charges resulting in a loss of public funds due to poor planning by some officers. The County Assembly is yet to make and account for the recoveries if any on account of the extra charges.

2. Non Adherence to Budgetary Provisions

The County Assembly of Kajiado had a budget of Kshs.679,999,998.54 on recurrent and Kshs.111,168,772 on development votes for 2014/2015. However, the Assembly was allocated by the executive amounts totalling Kshs.557,295,676 and Kshs.49,988,304 for recurrent and development expenditure, respectively. These amounts disbursed to the County Assembly by the County Treasury were, however, not broken down to the specific line items for the two votes. Consequently, it was not clear how the funds were to be applied.

Information and records available indicate that the County Assembly expended amounts totalling Kshs.640,732,080 and Kshs.59,749,147 on recurrent and development votes, respectively. The commitments were made based on the budget which the County Assembly had anticipated would be honored by the County Executive in full. Explanation has not been provided so far on action taken to avoid a similar situation in future.

3. Unaccounted for Expenditure

The County Assembly in 2014/2015 incurred an expenditure of Kshs.49,988,304 on development and accumulated development pending bills totalling Kshs.9,760,843. However, an expenditure of Kshs.40,698,127 was not supported with documentary evidence.

4. Subsistence and Retreat Allowances

Various Members of County Assembly and staff were involved in several retreats in 2014/2015 and were paid retreat allowances totalling Kshs.6,161,686. The allowances were paid to the participants whose number exceeded ten (10) contrary to Office of the President Circular letter ref OP/CAB/2/12A of 14 August 2006. No recoveries have been made from the officers who were irregularly paid the allowances.

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

Nairobi

30 August 2017

II. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/2016 Kshs	2014/2015 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	488,825,667	557,295,576
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**488,825,667**	**557,295,576**
PAYMENTS			
Compensation of Employees	4	202,440,692	168,613,755
Use of goods and services	5	244,630,491	195,390,889
Subsidies	6	-	
Transfers to Other Government Entities	7	15,000,000	152,500,000
Other grants and transfers	8	-	
Social Security Benefits	9		
Acquisition of Assets	10	9,803,843	23,224,358
Finance Costs	11		
Other Payments	12	1,290,910	
TOTAL PAYMENTS		**473,165,936**	**556,546,576**
SURPLUS/DEFICIT		**15,659,731**	**749,000**

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

Clerk of the Assembly

Director Finance & Compliance – County Assembly

III. STATEMENT OF FINANCIAL ASSETS

	Note	2015/2016 Kshs	2014/2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	**971,977**	**749,000**
Cash Balances	13B	-	
Total Cash and cash equivalents		**971,977**	**749,000**
Accounts receivables – Outstanding Imprests	14	**14,687,754**	-
TOTAL FINANCIAL ASSETS		**15,659,731**	**749,000**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	**0**	-
NET FINANCIAL ASSETS		**15,659,731**	**749,000**
REPRESENTED BY			
Fund balance b/fwd	16		-
Surplus/Defict for the year		**15,659,731**	**749,000**
NET FINANCIAL POSITION		**15,659,731**	**749,000**
	Control	-	

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

Clerk of the Assembly

Director Finance & Compliance – County Assembly

IV. STATEMENT OF CASHFLOW

	Note	2015/2016 Kshs	2014/2015 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	488,825,667	557,295,576
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	202,440,692	168,613,755
Use of goods and services	5	244,630,491	195,390,889
Subsidies	6	-	-
Transfers to Other Government Entities	7	15,000,000.00	152,500,000
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11		-
Other Payments	12	1,290,910.00	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**25,463,574**	**22,475,358**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	9,803,843	23,224,358
Net cash flows from investing activities		**9,803,843**	**23,224,358**
NET INCREASE IN CASH AND CASH EQUIVALENT		**15,659,731**	**749,000**
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		**15,659,731**	**749,000**
As per statement of assets		**15,659,731**	**749,000**

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

Clerk of the Assembly

Director Finance & Compliance – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	513,877,501	30,241,841	544,119,342	488,825,667	90%
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	-
Other Receipts	0.00	0.00	0.00	0.00	-
TOTAL	**513,877,501**	**30,241,841**	**544,119,342**	**488,825,667**	**90%**
PAYMENTS					
Compensation of Employees	223,510,461	26,014,575	249,525,036	202,440,692	81%
Use of goods and services	263,577,857	2,456,266	266,034,123	244,630,491	92%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	15,000,000	-	15,000,000	15,000,000	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	11,789,183	1,771,000	13,560,183	9,803,843	72%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	1,290,910	-
TOTAL	**513,877,501**	**30,241,841**	**544,119,342**	**473,165,936**	**96.7%**

The entity financial statements were approved on **September 29, 2016** and signed by:

Clerk to the Assembly

Director Finance & Compliance – County Assembly

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

/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	513,877,501	30,241,841	544,119,342	488,825,667	90%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**513,877,501**	**30,241,841**	**544,119,342**	**488,825,667**	**90%**
PAYMENTS					
Compensation of Employees	223,510,461	26,014,575	249,525,036	202,440,692	81%
Use of goods and services	263,577,857	2,456,266	266,034,123	244,630,491	92%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	15,000,000	-	15,000,000	15,000,000	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-		-
Acquisition of Assets	11,789,183	1,771,000	13,560,183	9,803,843	72%
Finance Costs	-	-	-	-	-
Other Payments				1,290,910	
TOTAL	**513,877,501**	**30,241,841**	**544,119,342**	**473,165,936**	**87%**

The entity financial statements were approved on **September 29, 2016** and signed by:

Clerk of the Assembly

Director Finance & Compliance – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	-	-	-	-	-
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	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	-	-	-	-	-

The entity financial statements were approved on **September 29, 2016** and signed by:

Clerk of the Assembly

Director Finance & Compliance – County Assembly

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. **Non current assets**
Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. **Pending bills**
Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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

10. **Comparative figures**
This is the second time the County Assembly is preparing its full year financial statements, since financial year 2014/2015. The comparative amounts for the previous year are extracted from the county consolidated financial statements for FY 2014/2015.

11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

Description	2015/2016	2014/2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	64,760,076.00	95,620,831.00
Total Exchequer Releases for quarter 2	155,379,001.20	62,180,522.00
Total Exchequer Releases for quarter 3	75,742,616.00	-
Total Exchequer Releases for quarter 4	192,943,974.00	399,494,223.00
Total	**488,825,667.20**	**557,295,576.00**

2 PROCEEDS FROM SALE OF ASSETS

Description	2015/2016	2014/2015
	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	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS

Description	2015/2016 Kshs	2014/2015 Kshs
Interest from Bank-Car Loan/Mortgage Account	-	-
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Other Receipts XXXX		
Total	**-**	**-**

4 COMPENSATION OF EMPLOYEES

Description	2015/2016 Kshs	2014/2015 Kshs
Basic salaries of permanent employees	116,950,878.00	94,989,714
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	85,489,814.00	73,624,041
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**202,440,692.00**	**168,613,755**

5 USE OF GOODS AND SERVICES

Description	2015/2016 Kshs	2014/2015 Kshs
Utilities, supplies and services	4,184,432	1,905,482
Communication, supplies and services	3,928,000	7,753,000
Domestic travel and subsistence	123,035,512	102,600,942
Foreign travel and subsistence	16,023,493	10,568,732
Printing, advertising and information supplies & services	14,843,957	7,424,875
Rentals of produced assets	1,260,000	1,255,000
Training expenses	9,665,100	8,643,516
Hospitality supplies and services	5,977,500	3,882,959
Insurance costs	21,790,323	18,930,553
Specialized materials and services	1,650,000	463,500
Office and general supplies and services	6,730,606	4,790,700

Description	2015/2016 Kshs	2014/2015 Kshs
Other operating expenses	33,207,208	24,771,630
Routine maintenance – vehicles and other transport equipment	2,334,361	2,400,000
Routine maintenance – other assets	-	-
Total	**244,630,491**	**195,390,889**

6 SUBSIDIES

Description	2015/2016 Kshs	2014/2015 Kshs
Subsidies to Public Corporations		
See list attached		
	-	-
	-	-
Subsidies to Private Enterprises		
See list attached	-	-
	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/2016 Kshs	2014/2015 Kshs
Transfers to National Government entities		
See attached list	-	-
Transfers to Counties		
County Assembly Car Loan Fund Account	15,000,000	152,500,000
(insert name of budget agency)	-	-
TOTAL	**15,000,000**	**152,500,000**

8 OTHER GRANTS AND TRANSFERS

Description	2015/2016 Kshs	2014/2015 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

Description	2015/2016 Kshs	2014/2015 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

Description	2015/2016 Kshs	2014/2015 Kshs
Non financial assets		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	15,282,483
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	6,248,183.00	2,116,875
Purchase of ICT Equipment, Software and Other ICT Assets	-	5,825,000
Purchase of Specialized Plant, Equipment and Machinery	3,555,660	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-

Description	2015/2016 Kshs	2014/2015 Kshs
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	**9,803,843.00**	**23,224,358**

11 FINANCE COSTS

Description	2015/2016 Kshs	2014/2015 Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance Costs	-	-
Total	-	-

12 OTHER PAYMENTS

Description	2015/2016 Kshs	2014/2015 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	-	-
Fuel Oil and Lubricants	1,290,910	-
Domestic Accounts	-	-
Total	**1,290,910.00**	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/2016	2014/2015
		Kshs	Kshs
Central Bank of Kenya, Kajiado County Assembly Account No.1000199016 Kshs recurrent acc	Recurrent	971,977	-
Kenya Commercial Bank, Imprest Account No.1153874830	Recurrent	-	749,000
Total		**971,977**	**749,000**

13B CASH IN HAND

Description	2015/2016	2014/2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	**-**	**-**

Cash in hand should be analysed as follows:

Description	2015/2016	2014/2015
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	**-**	**-**

14 ACCOUNTS RECEIVABLE

Description	2015/2016	2014/2015
	Kshs	Kshs
Government Imprest	14,687,754.00	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	**14,687,754.00**	-

See Annex 5 for a detailed analysis of the outstanding imprests.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Government Imprest Holder

Name of Officer or Institution	Date of Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Speakers Office	28/01/2016	473,000.00	-	473,000.00
Administrative and Liaison department	25/06/2016	10,518,254.00	562,800.00	9,955,454.00
Office of the Clerk	29/06/2016	484,900.00	-	484,900.00
Finance and Accounts department	27/06/2016	3,774,400.00	-	3,774,400.00
Total		**15,250,554.00**	**562,800.00**	**14,687,754.00**

15 ACCOUNTS PAYABLE

Description	2015/2016	2014/2015
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

Description	2015/2016	2014/2015
	Kshs	Kshs
Bank accounts	-	
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2015/2016	2014/2015
	Kshs	Kshs
Car, mortgages loan deductions for the two months pending	12,302,433	-
Nyamwea mamboleo advocates	1,392,000	-
Sairak Company Ltd	2,745,100	-
Mycur Company Ltd	6,821,100	-
Moinket And Chepkuton Advocate	1,740,000	
Sai Rock Hotel	795,568.75	
Total	**25,796,201.75**	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description / Name of Staff	2015/2016	2014/2015
Name of Staff	Kshs	Kshs
MCAs committee sitting allowance for June 2016	3,794,700.00	-
Total	**3,794,700.00**	**-**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.3: OTHER PENDING PAYABLES (See Annex 3)

Description	2015/2016 Kshs	2014/2015 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	2015/2016	2014/2015
	Kshs.	Kshs
Construction of buildings		
County Assembly Hall (Renovation)	6,818,100	
Sub-Total		
Construction of civil works		
Sub-Total		
Supply of goods		
Sub-Total		
Supply of services		
Conference Facility	759,569	
Sub-Total	**759,569**	
Grand Total	**7,577,669**	

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 KShs	Historical Cost FY2015/2016 KShs
Land	-	-
Buildings and structures	**16,817,574**	**16,817,574**
Transport equipment	-	-
Office equipment, furniture and fittings	**6,248,183**	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	**3,555,660**	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	**26,621,417**	**16,817,574**

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*
Total		-	-	-

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)