REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KERICHO

FOR THE YEAR ENDED 30 JUNE 2016

COUNTY ASSEMBLY OF KERICHO

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)

30 SEP 2016

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The County Assembly of Kericho day-to-day management is under the following key organs:

- Speaker
- Clerk - Accounting Officer
- Heads of Departments
- Section Heads

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	**Martin Epus Patrick**
2.	Principal Finance officer	**Aggrey Kirui**
3.	Accountant	**Rose Chelangat**
4.	Accountant	**Josphat Mibei**

(d) Fiduciary Oversight Arrangements

-

(e) Entity Headquarters

P.O. Box 1526 - 20200
Kericho County Assembly Offices,
Along Kericho/Nakuru Highway
Kericho, KENYA.

(f) County Assembly of Kericho Contacts

Telephone: (254) 052 20746
E-mail: kcoassembly@gmail.com
Website: www.kerichocountyassembly.co.ke

(g) County Assembly Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   Account No.1000239662
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. County Assembly of Kericho Recurrent Account
   AccountNo.1143992032
   Kenya Commercial Bank
   P.O BOX 43
   Kericho Kenya

3. County Assembly of Kericho Recurrent Account
   Account No.1173251316
   Kenya Commercial Bank
   P.O BOX 43
   Kericho Kenya

4. Kericho County(Car loans and Mortgages)
   Account No.0222000011142
   Family Bank
   P.O BOX 703-20200
   Kericho Kenya

(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

The County Assembly allocation was Kshs 538,037,314 for the FY 2015/ 2016 in which Ksh.517,665,007/= was received giving us an absorption rate of 96%.
The development budget was not factored in the county assembly budget during the period. This was done through the County Government Department of Lands.

Budget Performance
The county Assembly allocation for the FY 2015/2016 was Ksh. 558,037,314 which was as follows:-

1. Recurrent Expenditure - Ksh.518,037,314
2. Staff Car and Mortgage - Ksh. 20,000,000
3. Development - Ksh. 20,000,000

- Staff Car and Mortgage money was not received. It was carried forwarded to F/Y 2016/2017 under pending Bills.
- Kshs 372,307 was held by the executive department of Finance because they had paid CAF subscription on behalf of the Assembly.

Performance of Key Development Projects.

- The Assembly had no development vote. Hence the money was transferred to the executive department of Lands, Housing and Physical planning for payment of contractors sourced by the Assembly.
- The Assembly utilized only Ksh. 8,347,615.16. this was 47.7% of absorption rate.
  The County Assembly project proposals for the F/Y 2015/2016 were:-
- The re-roofing of County Assembly premises which was completed.
- The construction of perimeter wall of the county Assembly premises was at its completion stage.
- The construction of security office and visitors waiting bay and the construction of car park yard made of Cabros at the County Assembly premises had not started by the close of Fy 2015/2016. The contract was awarded.

Comment on Value- for- Money Achievements

- Value for money was achieved because the tenders were competitively bided for and the lowest Tenderer was given the work.
- The citizens of Kericho County won the tenders and it empowered them economically.

Challenges and recommended way forward

- Late release of funds from the exchequer
- Lack of the development vote for the Assembly.

Way forward

- Timely release of funds from the Exchequer
- The Assembly should be given its own development vote for easy of implementing its development projects. Lack of development vote impacted negatively on execution of projects.

Martin Epus Patrick
Clerk to the County Assembly

COUNTY ASSEMBLY CLERK
28 SEP 2016
KERICHO COUNTY
P.O. Box 134

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 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 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 28/9/ 2016.

Clerk of the County Assembly

COUNTY ASSEMBLY CLERK
28 SEP 2016
KERICHO COUNTY
P.O. Box 154 - 20200, KERICHO

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KERICHO FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Kericho set out on pages 7 to 26, which comprises the statement of assets as at 30 June 2016, the statement of receipts and payments, statement of cash flow and summary statement of appropriation: recurrent and development for the period 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 controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, 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 qualified audit opinion.

Basis for Qualified Opinion

1. Irregular Payment of Mileage Claims

Included in the of use of goods and services figure of Kshs.181,070,200 is a payment of Kshs.16,127,424 as mileage claims. The figure was calculated at a flat rate of Kshs.39,528 per month per Member of County Assembly (MCA) for one year. This was contrary to the provisions of the Salaries and Remuneration Commission Circular ref: SRC/TS/CGOVT/3/16 dated 27 November 2013, which requires a member to be paid based on the actual kilometers covered from the Assembly to the place of representation. The County Assembly was therefore in breach of the law.

2. Unsupported Social Security Benefits

The statement of receipts and payments reflects expenditure on social security of Kshs.41,766,543 as also detailed under note 9 to the financial statements. However, supporting schedules and other supporting documents were not availed for audit verification.

Consequently, the authenticity of the figure of Kshs.41,760,543 as at 30 June 2016 could not be confirmed.

3. Rentals for Ward offices

Examination of payment vouchers revealed that Kshs.3,138,611 was spent on payment of Ward Offices for the MCAs'. However, it was observed that these payments were made through the MCAs as opposed to direct payments to the respective landlords. Further, no lease documents or rental agreements were made available for audit verification. In the circumstance, it was not possible to confirm the authenticity of the payment of Kshs.3,138,611.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of the County Assembly of Kericho as at 30 June 2016, and of its financial performance and its cash flows for the year then ended in accordance with

International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Other Matter

1.0 Overall Budget Performance

Review of budget performance during the year revealed an actual expenditure of Kshs.517,375,102 against an approved estimate of Kshs.538,037,314 resulting to an under expenditure of Kshs.662,212 which was not material. Details are as tabulated below:-

Details	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under / over absorption	% of Budget Utilization
Compensation for Employees	289,137,148.00	289,131,587.00	5,561.00	99.9%
Use of goods and Services	181,732,412.00	181,070,200.00	662,212.00	99.6%
Social Security Benefits	41,766,543.00	41,766,543.00	-	100%
Acquisitions of Assets	5,401,211.00	5,401,211.00	-	100%
Car loan and mortgage scheme	20,000,000.00	0	20,000,000.00	0%
	538,037,314.00	517,369,587.00	20,667,773.00	96.2%

From the above analysis, expenditure items attained one hundred percent (100%) budget utilization except use of goods and services and car loan and mortgage scheme.

2.0 Nugatory Payment of Interest and Penalties

Review of records maintained by the County Assembly of Kericho revealed that during the year under review the Assembly incurred an expenditure of Kshs.15,826,881 in regard to penalties and interest charged by Kenya Revenue Authority. Out of this total Kshs.9,170,372.80 related to interest and penalties for non-remittance of Pay As You Earn (PAYE). This wasteful expenditure could have been avoided had the Assembly complied with statutory deduction laws.

3.0 Non Adherence to One Third Rule on Deduction from Salary and Allowances

During the year under review, the County Assembly made deductions from members of County Assembly and staff salary in excess of three quarters totalling

Kshs.8,363,224.25 contrary to Section F 13(1) of the County Assembly Human Resource Manual, 2015.

4.0 Domestic Travel and Subsistence

The County Assembly spent Kshs.60,526,286 on domestic travel and subsistence allowances out of total expenditure of Kshs.517,375,102 or 12%. Although, the payments were supported by relevant documents, the expenditure was on the higher side and could be minimized to release funds to more productive activities

5.0 Disregard to Car Loan and Mortgage Rules

A Service Level Agreement between the Family Bank Limited and the Kericho County Assembly Public Service Board was signed on 31 March 2014 after the enactment of the Kericho County Assembly Members Car Loan Scheme Fund (Regulations) 2014 and the Kericho County Assembly Members Mortgage Scheme Fund (Regulations) 2014. However, it was observed that there was no joint registration of the vehicles and the log books of the vehicles were not deposited with the Clerk to the Assembly. Further, no mortgage, title deed, search certificate for land, building plan and bill of quantities for the properties purchased or developed were presented for audit.

The bank statement from the Family bank showed that out of a total disbursement of Kshs.227,577,000 (Car loan Kshs.96,100,000 and mortgage Kshs.103,540,000) a total recovery of Kshs.161,440,229.30 for principal amount and interest had been made leaving a balance of Kshs.66,136,770.70 not yet recovered. There is a high risk of non-recovery of the loan especially with the term of the current Assembly ending.

In addition, Section 15(1) (d) of the Car loan Scheme Fund Regulations, 2014 and Section 19(1) for mortgages provides for submission of financial statements of the fund to the Auditor-General for audit not later than three months after end of the financial year. The County Assembly, however, did not submit such financial statements for the financial year 2015/2016 in contravention of the law.

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	517,665,007	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**517,665,007**	-
PAYMENTS			
Compensation of Employees	4	289,131,587	-
Use of goods and services	5	181,070,200	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	41,766,543	-
Acquisition of Assets	10	5,401,211	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**517,369,541**	-
SURPLUS/DEFICIT		**295,466**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Officer – County Assembly

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/16 Kshs	2014/15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	295,466	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**295,466**	-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		**295,466**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**295,466**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Defict for the year		295,466	-
NET FINANCIAL POSITION		**295,466**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Officer – County Assembly

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	517,665,007	-
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(289,131,587)	-
Use of goods and services	5	(181,070,200)	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	(41,766,543)	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year			-
		5,696,677	
Net cash flows from operating activities			-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(5,401,211)	-
		(5,401,211)	
Net cash flows from investing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENT		**295,466**	-
Cash and cash equivalent at BEGINNING of the quarter		-	-
Cash and cash equivalent at END of the quarter		**295,466**	-
As per statement of assets		**295,466**	-
Control		-	

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Officer – County Assembly

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	538,037,314		538,037,314	517,665,007	96%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**538,037,314**	-	**538,037,314**	**517,665,007**	96%
PAYMENTS					
Compensation of Employees	272,816,561	16,320,587	289,137,148	289,131,587	100%
Use of goods and services	197,839,341	(16,320,587)	181,732,412	181,070,200	100%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	37,481,412	(4,285,131)	41,766,543	41,766,543	100%
Acquisition of Assets	5,401,211		5,401,211	5,401,211	100%
Finance Costs					
Other Payments					
TOTAL	**513,538,525**	**(4,071,473)**	**518,037,314**	**517,369,541**	100%

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

Clerk of the Assembly

Chief Finance Office – County Assembly

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	538,037,314		538,037,314	517,665,007	96%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**538,037,314**	-	**538,037,314**	**517,665,007**	96%
PAYMENTS					
Compensation of Employees	272,816,561	16,320,587	289,137,148	289,131,587	100%
Use of goods and services	197,839,341	(16,320,587)	181,732,412	181,070,200	100%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	37,481,412	(4,285,131)	41,766,543	41,766,543	100%
Acquisition of Assets	5,401,211		5,401,211	5,401,211	100%
Finance Costs					
Other Payments					
TOTAL	**513,538,525**	**(4,071,473)**	**518,037,314**	**517,369,541**	100%

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

Clerk of the Assembly

Chief Finance Office – County Assembly

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	538,037,314		538,037,314	517,665,007	96%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**538,037,314**	-	**538,037,314**	**517,665,007**	96%
PAYMENTS					
Compensation of Employees	272,816,561	16,320,587	289,137,148	289,131,587	100%
Use of goods and services	197,839,341	(16,320,587)	181,732,412	181,070,200	100%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	37,481,412	(4,285,131)	41,766,543	41,766,543	100%
Acquisition of Assets	5,401,211		5,401,211	5,401,211	100%
Finance Costs					
Other Payments					
TOTAL	**513,538,525**	**(4,071,473)**	**518,037,314**	**517,369,541**	100%

The entity financial statements were approved on 28/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

X. 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	112,435,089	
Total Exchequer Releases for quarter 2	130,474,610	
Total Exchequer Releases for quarter 3	81,164,326	
Total Exchequer Releases for quarter 4	193,590,982	
Cumulative Amount	**517,665,007**	

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		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	154,523,896	
Basic wages of temporary employees	779,784	
Personal allowances paid as part of salary	133,827,907	
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	**289,131,587**	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	890,000	
Communication, supplies and services	1,350,000	
Domestic travel and subsistence	60,526,286	
Foreign travel and subsistence	1,699,116	
Printing, advertising and information supplies & services	5,250,000	
Rentals of produced assets	6,305,000	
Training expenses	17,377,861	
Hospitality supplies and services	8,021,893	
Buildings and motor vehicle insurance	3,795,851	
Specialized materials and services	4,092,968	
Office and general supplies and services	6,493,076	
Other operating expenses	30,290,117	
Routine maintenance – vehicles and other transport equipment	2,490,456	
Routine maintenance – other assets	982,735	
Insurance costs - medical	17,500,000	
Fuel, oil and lubricants	8,499,841	
County Assembly Service Board	5,505,000	
Total	**181,070,200**	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 SUBSIDIES

Description	2015/16	2014/15
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached		
(insert name)		
Subsidies to Private Enterprises		
See list attached		
(insert name)		
TOTAL		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities		
See attached list		
Transfers to Counties		
(insert name of budget agency)		
(insert name of budget agency)		
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		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits	33,675,435	
Social security benefits in cash and in kind	7,918,308	
Employer Social Benefits in cash and in kind	172,800	
Total	**41,766,543**	

10 ACQUISITION OF ASSETS

Non Financial Assets	2015/16	2014/15
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	500,000	
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	401,211	
Purchase of Office Furniture and General Equipment	4,500,000	
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized 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	**5,401,211**	

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		

NOTES TOTHE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
Kenya Commercial Bank Account NO.1143992032	Recurrent Account	0	
Kenya Commercial Bank Account NO.1173251316	Recurrent Account	23,910.00	
Central Bank of Kenya Account No.1000239662	Reccurrent Acc	271,566.00	
Total		**295,466.00**	

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		

Cash in hand should be analysed as follows:

	2015/16	2014/15
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Total		

14 ACCOUNTS RECEIVABLE

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

**See Annex 6 for a detailed analysis of the outstanding imprests.*

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		

18 OTHER IMPORTANT DISCLOSURES

18.1: 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		

18.2: PENDING STAFF PAYABLES (See Annex 2)

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

18.3: 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	Q1	Q2	Q3	Q4
Land				
Buildings and structures				
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				

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	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Total				

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)