REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF SIAYA

FOR THE YEAR ENDED 30 JUNE 2016

COUNTY ASSEMBLY OF SIAYA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE , 2016

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

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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.

(b) Key Management

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

- The Full house of the Assembly
- The County Assembly Service Board
- The Assembly Committees
- The Executive arm of the Assembly

(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	**Isaack Felix Olwero**
2.	Principal Finance Officer	**Danish Okuthe Christopher**

(d) Fiduciary Oversight Arrangements

The following are the high-level description of the key fiduciary oversight arrangements :

Public accounts and investment committee activities
The Public Accounts and Investment Committee is the one that is mandated to look at the financial statements together with the audit report from the Kenya National Audit Office. And in so doing, they come up with recommendations which they forward to the Assembly for implementation.
Senate committee activities
The Senate Committee is the one that is mandated by the constitution to look at Financial reports/statements together with the final audit report from the Kenya National Audit Office with a view to making recommendations on the actions which should be taken against the County Assembly and officers on financial improprieties.
Internal Audit Department
Is an independent department task with responsibility of undertaking Post Audit activity on the Assembly's systems and Reports.

(e) Entity Headquarters

P.O. Box 7-40600
Siaya County Assembly Building
Siaya Kisumu Highway
Siaya KENYA

(f) Entity Contacts

Telephone: +254708745148 / 0575321021
E-mail: .clerk@siayaassembly.go.ke / siayacountyassembly.go.ke
Website: www.siayaassembly.go.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, Siaya
   P.O. 52 – 40600
   Siaya

(h) Independent Auditors

Office of Auditor General
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

I have the pleasure of forwarding the Reports and Financial Statements for the year ended 30th June, 2016.Its marks the first year that the Assembly is reporting independent from the County Executive Arm of the County Government. The report highlights the operations of the Assembly as indicated below;

Budget performance

The County Assembly budgeted for four (4) programs at a cost of Kshs.655,923,777 as tabulated here under;

Programme 1 – Legislative and Representation – Kshs.361,592,423
Programme 2 – Legislative Oversight – Kshs.40,301,770
Programme 3 – General Administration – Kshs.173,134,858
Programme 4- Development-Kshs. 80,894,726

During the year under review, the County Assembly spent a total of Kshs.592,237,532 on the above programs as indicated below;

Programme 1 – Legislative and Representation – Kshs.334,231,581
Programme 2 – Legislative Oversight – Kshs.40,222,054
Programme 3 – General Administration – Kshs.149,410,857
Programme 4- Development-Kshs. 68,373,040

Analyzed hereunder, is the summary of the budget execution by programs.

PROGRAMME	BUDGET	ACTUAL	VARIANCE	ACTUAL AS % OF BUDGET	VARIANCE AS % OF BUDGET
Programme 1: Legislative & Representation	361,592,423	334,231,581	27,360,842	92.43	7.57
Programme 2: Legislative Oversight	40,301,770	40,222,054	79,716	99.80	0.20
Programme 3: General Administration	173,134,858	149,410,857	23,724,001	86.30	13.21
Programme 4: Development	80,894,726	68,373,040	12,521,686	84.52	15.48
TOTAL	**655,923,777**	**592,237,532**	**63,686,245**	**90.29**	**9.71**

The overall consumption rates for all the programmes was 90.29%

Consumption rates by Programmes

From the above table, it shows that:

1. Legislative Oversight had the highest consumption rate at 99.80%
2. Legislative and Representation was 2nd with a consumption rate of 92.43%
3. General Administration was 3rd with a consumption rate of 86.30%
4. Development was 4th with a consumption rate of 84.52%

Performance of key development projects

PHYSICAL PROGRESS SINCE ESTABLISHMENT OF COUNTY ASSEMBLY

The County Assembly of Siaya was created by Article 176 (1) of the Constitution of Kenya 2010. From the time of her birth the Assembly has been in pursuit of specific objectives with a vision of achieving various expectations.

The planned activities and their progress in the perspectives of outputs, outcomes and impacts are outlined as follows;

SNO.	ACTIVITIES	OUTPUT	IMPACT & OUTCOME
1.	Construction of Committee rooms and offices	-Work in progress	
2.	Construction of 1000m3 suspended water tank	- 1 Water tank constructed	-Adequate Water supply in the Assembly
3.	Architectural and structural designs for the Assembly Complex	Architectural drawings completed	-The scope of work has been fully catered for in the drawings
4.	Architectural and structural design for the Speaker's residence	Architectural drawings completed	-The scope of work has been fully catered for in the drawings
5.	Construction of Ramp for PWDs	Ramp 80% constructed	The PWDs are accessing the assembly with some degree ease.
6.	Supply and installation of CCTV Equipment	Full set of CCTV installed	Enhanced security
7.	Development of County Assembly Strategic Plan	1 Strategic Plan developed	All the physical and financial plans of the Assembly have been fully integrated with the objectives, the mission and the vision of the Assembly
8.	Construction of County Assembly Parking lot	Parking bays completed	Adequate parking lots have been provided for MCAs, Staffs and Members of Public.
9.	Construction of Waiting bay	Waiting bay constructed	Adequate space for the visitors of the Assembly has been provided
10.	Construction of disability friendly toilets	2 Disability friendly toilet constructed	All the disabled people are nowadays accessing the toilets with a lot of ease
11.	Refurbishments of the Speaker's Office and County Assembly Chambers	Refurbishment of the Speaker's Office and the Assembly Chambers completed	Improved offices of the Assembly and the Chambers.
12.	Construction of office block for	1 office block	Adequate office space for the

	committee clerks	constructed	Clerks department
13.	Construction of perimeter wall and security offices	Perimeter wall and security offices Constructed	Enhanced security and controlled movement of visitors and staff

Comment on value-for-money achievements

The projects that have been undertaken as listed above were very basic for the operation of the County Assembly.

Installation of the CCTV Equipment:
Insecurity is a threat that every organization has to be very observant about. The County Assembly therefore deemed it fit to install the gadget and the security of the Assembly has since been enhanced.

Construction of 1000m3 Suspended Water Tank
Due to shortage of water supply in Siaya County, there was need for storage tank so that water would be available at any time of need.

The Assembly sanitary facilities, offices had challenges of cleanliness standards due to limited supply of water. By installation of the water tank the filth from the toilets has been controlled, the offices are cleaner; consequently the rate of procuring water from the water vendors at expensive rates is no more. Therefore the resources in this respect are prudently spent and the environment is not pollutant and hence posing little room for infections.

Construction of a Ramp for PWDs
The inherited County Assembly Chambers and offices had no provision of a ramp in support of the challenges of PWD. The County Assembly had the initiative to construct the ramp to ease the movement of the physically challenged staff and MCAs.

The difficulties that the PWD were subjected to have been reduced. In this respect the citizens of the County Assembly who may require access to the Chambers and offices do not strain much.

Construction of Committee Rooms and Offices
The office spaces for Committee meetings and administrative roles have not been adequate. Most leadership offices, Committee Chairpersons& Vice Chairpersons have never had offices. This challenge has affected the discharge of certain responsibilities which are required of both the Committees and offices of the Assembly.

Adequate space is now in the offing intended to accommodate the Leadership for ease of accessibility by the constituents and Assembly administration for day to day operation.

Challenges and Recommended Way Forward

Implementation Challenges

The Strategic objectives of the County Assembly have not been achieved optimally due to the following challenges;

1. Inadequate budgetary provisions due to ceiling imposed on the Assemblies limiting funds allocation to physical projects e.g Assembly Complex and Speaker's Residence.

2. Inadequate skilled staff in some departments of the County Assembly.
3. Lack of adequate funds to undertake periodic capacity building for both the staff and members of the County Assembly.

Way Forward

- The County Assembly to exploit options of recruiting more staff where there are gaps e.g Sign Language interpretations.
- Priority be accorded to adequate Budgetary provision for capacity building for all assembly staff and MCAs.

Isaac Felix Olwero

Clerk of the County Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

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 Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 23rd September, 2016.

Clerk of the County Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

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 THE COUNTY ASSEMBLY OF SIAYA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Assembly of Siaya set out on pages 1 to 32, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, and the 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.

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 Section 48 of 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 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 audit opinion.

Basis for disclaimer of Opinion

1. Cash and Cash Equivalents

The cash and cash equivalents balance as at 30 June 2016 had the following unresolved anomalies;

(i) Note 13A to the financial statements reflects the recurrent account (1143428927) had an overdrawn bank balance of Kshs.68,084 as at 30 June 2016 contrary to Section 119(4) of the Public Finance Management Act, 2012 which states that an accounting officer shall not cause a bank account to be overdrawn beyond the limit authorised by the County Treasury.

(ii) At the Central Bank of Kenya, Bank Account (100197463) reflected a balance of Kshs.51,206,487 as at 30 June 2016. However, a review of the reconciliation statement for the account revealed that a total of Kshs.19,709,298 was shown as un-cleared effects leading to a balance of Kshs.31,497,189. Further, no certificate or bank statement was availed to reflect the actual account balance as at 30 June 2016.

(iii) The Assembly did not carry out bank reconciliations in the IFMIS as required.

Consequently, it has not been possible to confirm that bank balances of Kshs.63,660,088 as at 30 June 2016 as fairly stated.

2. Compensation of Employees

2.1. Duplicated Sitting Allowances

The statement of receipts and payments reflects an amount of Kshs.295,656,787 in respect of compensation of employees. However, the payroll of the County Executive reflected sitting allowances paid to Members of County Assembly in the months of July and August 2015 of Kshs.10,963,600, which was duplicated in the Assembly records.

2.2. Payment of Sitting Allowances

Included in the compensation to employees figure of Kshs.295,656,787 is Kshs.5,690,900 paid as sitting allowances irregularly to members of the Assembly contrary to Salaries and Remuneration Commission circular SRC/TS/CGOVT/3/16 of 27 November 2013 which set the limit for sitting allownces. This was for the period between 28 August 2015 and 21 September 2015, when the Assembly proceeded on a long recess. However, the members were only entitled to twelve (12) special committee sittings and one (1) plenary sitting which should have amounted to Kshs.2,867,300 and as such extra Kshs.2,823,600 was paid irregularly to members. Further, the following irregularities were noted:

The Assembly's calendar indicated that it adjourned for recess from 30 November to 27 December 2015. However, payment records of sitting allowance (plenary and committee sessions) for the month of December 2015 reveals that a total of Kshs.5,055,500 was paid to the members despite only five plenary sittings and sixteen special sittings having taken place in the period under review which ought to have incurred Kshs.3,810,300.

Consequently, the sitting allowances of Kshs.1,245,200 for extra sittings was irregularly earned and hence ineligible.

In the month of January 2016, thirty five (35) members of the Assembly received a total of Kshs.4,026,100 for 20 committee sessions said to have. However, only 16 committee sittings were eligible for payment totalling Kshs.2,745,600 as no plenary sittings were held during the period the Assembly was on recess. Therefore the four (4) committee sitting allowances paid for the month of Kshs.1,280,500 were therefore irregularly incurred. In the month of February 2016 twenty five (25) Members of the County Assembly and the Clerk received a total of Kshs.795,300 for special sittings. However, available information reveals that only four special meetings were held whose maximum payable allowance was Kshs.453,700 between 1 and 7 February 2016. The resultant difference of Kshs.341,600 was paid contrary to Salaries and Remuneration Commission circulars.

Consequently, the propriety of Kshs.5,690,900 paid as sitting allowances as at 30 June 2016 could not be confirmed.

3. Inaccuracies in Financial Statements

Discrepancies were noted between the details of goods and services reflected at note 5 to the financial statements and those in the ledger as detailed below;

Item	Financial Statements (Kshs)	Ledger (Kshs)	Variance (Kshs)
Fuel Oil and Lubricants	4,628,350	4,122,251	506,099
Routine Maintenance – Motor	2,276,084	2,246,878	29,206

Vehicles			
Routine Maintenance - Other Assets	3,145,779	2,909,998	235,781
Other Operating Creditors	12,425,572	11,799,840	625,732
Purchase of Office and General Equipment	3,618,120	3,210,264	407,856
Hospitality Supplies and Services	35,051,949	32,556,679	2,495,270
Insurance Costs	21,318,096	21,238,095	80,001
Purchase of Specialized Plant, Equipment and Machinery	3,947,788	3,868,008	79,780
Total	**86,411,738**	**81,952,013**	**4,459,725**

4. Fixed Assets Register

The Assembly did not also maintain a fixed asset register in accordance with the Public Finance Management (County Governments) Regulations, 2015 Section 136(1). In addition, the fixed assets inherited from the defunct County Council of Siaya were not disclosed nor reported in the financial statements.

Consequently, the accuracy of fixed assets register with a balance of Kshs.68,373,040 for the year ended 30 June 2016 could not be confirmed.

5. Pending Bills

Note 18.1 to the financial statements indicate that the Assembly had accumulated pending bills totaling Kshs.37,276,900. However, no analysis was provided for audit review to show that these bills were genuinely incurred and payable. Further, failure to pay pending bills in the year they relate distorts the financial statement for the year and also affects service delivery in the subsequent year. Had these bills been paid, the statement of receipts and payments would have reflected a surplus of 26,389,763.

Consequently, the propriety of the pending bills of Kshs.37,276,900 for the year ended 30 June 2016 could not be confirmed.

Other Matter

6. Budget Analysis and Performance

6.1 Budget Absorption

During the year under review, the approved budget for the Assembly was Kshs.655,923,777 out of which Kshs.582,029,051 (79%) was recurrent expenditure while Kshs.73,894,726 (11%) was for development expenditure as shown below:

Item	Actual 2015/16 (Kshs)	Budgeted Allocation 2015/2016 (Kshs)	Under/Over expenditure (Kshs)	Absorption percentage (%)
Development	68,373,040	73,894,726	5,521,686	92
Recurrent	523,864,492	582,029,051	58,164,559	90
Total	**692,237,532**	**655,923,777**		

A review of the budget reflects that the Assembly spent Kshs.68,373,040 approximately 92% on development vote while Kshs.523,864,492 or approximately 90% was spent on recurrent. Failure to utilize the full budget may have led to residents of Siaya County not obtaining expected service delivery from the Assembly.

6.2 Under / (Over) Expenditure

The total recurrent and development actual expenditure was Kshs.592,237,532 against a budget figure of Kshs.655,923,777 as analysed below:

Item	Budget Kshs.	Actual Kshs.	Under utilization	Over Utilization	Percentage (%)
Compensation to Employees	337,461,163	295,656,787	41,804,376	-	12
Use of Goods and Services	244,567,888	228,202,055	16,365,833	-	7
Acquisition of Assets	73,894,726	68,373,040	5,521,686	-	8
Finance Costs	-	5,650	-	5,650	100
Total	**655,923,777**	**592,237,532**	**63,691,895**	**5,650**	

Consequently, the under and over expenditure of Kshs.63,691,895 and Kshs.5,650 respectively affected service delivery to the residents of Siaya County.

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

30 August 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	655,904,195	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**655,904,195**	**-**
PAYMENTS			
Compensation of Employees	4	295,656,787	-
Use of goods and services	5	228,202,055	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	68,373,040	-
Finance Costs	11	5,650	-
Other Payments	12	-	-
TOTAL PAYMENTS		**592,237,532**	**-**
SURPLUS/DEFICIT		**63,666,663**	**-**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 23rd September 2016 and signed by:

Isaac Felix Olwero

Clerk of the Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

Danish Okuthe Christopher

Principal Finance Officer, County Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/16 Kshs	2014/15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	63,660,088	-
Cash Balances	13B	6,575	-
Total Cash and cash equivalents		-	-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		-	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**63,666,663**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Defict for the year		63,666,663	-
NET FINANCIAL POSITION		**63,666,663**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 23rd September 2016 and signed by:

Isaac Felix Olwero

Clerk of the Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

Danish Okuthe Christopher

Principal Finance Officer - County Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

V. STATEMENT OF CASHFLOWS

	Note	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	655,904,195	
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	295,656,787	-
Use of goods and services	5	228,202,055	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	5650	-
Other Payments	12		-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**132,039,703**	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	10	68,373,040	-
Net cash flows from investing activities		**63,666,663**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		-	-
Cash and cash equivalent at BEGINNING of the quarter		-	-

Cash and cash equivalent at END of the quarter	**63,666,663**	
		-
As per statement of assets	**63,666,663**	**-**

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

Isaac Felix Olwero

Clerk of the Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

Danish Okuthe Christopher

Principal Finance Officer, County Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

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	683,089,351.00	27,165,574.00	655,923,777.00	655,904,195.00	99.997
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**683,089,351.00**	**27,165,574.00**	**655,923,777.00**	**655,904,195.00**	**99.997**
PAYMENTS					-
Compensation of Employees	341,301,163.00	3,840,000.00	337,461,163.00	295,656,787.00	87.61
Use of goods and services	245,727,888.00	8,160,000.00	237,567,888.00	228,202,055.00	96.06
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	96,060,300.00	15,165,574.00	80,894,726.00	68,373,040.00	84.52
Finance Costs	-	-	-	5,650.00	-
Other Payments	-	-	-	-	-

TOTAL	**683,089,351.00**	**27,165,574.00**	**655,923,777.00**	**592,237,532.00**	**90.29**

The entity financial statements were approved on 23rd September, 2016 and signed by:

Isaac Felix Olwero

Clerk of the Assembly

Danish Okuthe Christopher

Principal Finance Officer – County Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

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

I. 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	594,029,051.00	12,000,000.00	582,029,051.00	582,009,469.00	99.99
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**594,029,051.00**	**12,000,000.00**	**582,029,051.00**	**582,009,469.00**	**99.99**
PAYMENTS					-
Compensation of Employees	341,301,163.00	3,840,000.00	337,461,163.00	295,656,787.00	87.61
Use of goods and services	252,727,888.00	8,160,000.00	244,567,888.00	228,202,055.00	93.31
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs					-

	-	-	-	5,650.00	
Other Payments	-	-	-	-	-
TOTAL	**594,029,051.00**	**12,000,000.00**	**582,029,051.00**	**523,864,492.00**	**90.01**

The entity financial statements were approved on 23rd September, 2016 and signed by:

Isaac Felix Olwero

Clerk of the Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7-40600
SIAYA

Danish Okuthe Christopher

Principal Finance Officer - County Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

VIII. 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	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	96,060,300.00	15,165,574.00	80,894,726.00	80,894,726.00	100
Proceeds from Sale of Assets	-	-	-	-	0
Other Receipts	-	-	-	-	0
TOTAL	**96,060,300.00**	**15,165,574.00**	**80,894,726.00**	**80,894,726.00**	**100**
PAYMENTS					0
Compensation of Employees	-	-	-	-	0
Use of goods and services	-	-	-	-	0
Subsidies	-	-	-	-	0
Transfers to Other Government Entities	-	-	-	-	0
Other grants and transfers	-	-	-	-	0
Social Security Benefits	-	-	-	-	0
Acquisition of Assets	96,060,300.00	15,165,574.00	80,894,726.00	68,373,040.00	84.52
Finance Costs					0

	-	-	-	-	
Other Payments	-	-	-	-	0
TOTAL	**96,060,300.00**	**15,165,574.00**	**80,894,726.00**	**68,373,040.00**	**84.52**

The entity financial statements were approved on 23rd September 2016 and signed by:

Isaac Felix Olwero

Clerk of the Assembly

Danish Okuthe Christopher

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

Principal Finance Officer – County Assembly

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

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	ACTUAL AS % OF BUDGET	VARIANCE AS % OF BUDGET
	2015/2016	1st – 4th Quarter		30th June 2016	30th June, 2016			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		
Programme 1- Legislative & Representation	361,592,423.00	334,231,581.00	27,360,842.00	361,592,423.00	334,231,581.00	27,360,842.00	92.43	7.57
Programme 2 – Legislative Oversight	40,301,770.00	40,222,054.00	79,716.00	40,301,770.00	40,222,054.00	79,716.00	99.80	0.20
Programme 3 – General Administration	173,134,858.00	149,410,857	23,724,001	173,134,858.00	149,410,857	23,724,001	86.30	13.70
Programme 4- Development	80,894,726.00	68,373,040.00	12,521,686.00	80,894,726.00	68,373,040.00	12,521,686.00	84.52	15.48
	655,923,777.00	**592,237,532**	**63,686,245**	**655,923,777.00**	**592,237,532**	**63,686,245**	**90.29**	**9.71**

The entity financial statements were approved on **June 23, 2016** and signed by:

Isaac Felix Olwero

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

Danish Okuthe Christopher

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

Clerk of the Assembly

Principal Finance Officer – County Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF SIAYA
P.O. Box 7 - 40600
SIAYA

COUNTY ASSEMBLY OF SIAYA
P. O. Box 7 - 40600
COUNTY ASSEMBLY CLERK
DATE:.....
SIGNATURE:.....

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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 first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

I. NOTES TO THE FINANCIAL STATEMENTS		
1 Transfers from the County Treasury/Exchequer Releases		
	2015/16	
	Kshs	
Total Exchequer Releases for quarter 1	229,750,000 .00	
Total Exchequer Releases for quarter 2	134,561,435 .00	
Total Exchequer Releases for quarter 3	200,583,291.00	
Total Exchequer Releases for quarter 4	91,009,469.00	
Total Exchequer Releases for quarter 4		
Cumulative Amount	**655,904,195.00**	
2 PROCEEDS FROM SALE OF ASSETS		
	2015/16	
	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
	Kshs
Other Receipts I	-
Other Receipts II	-
Other Receipts III	-
Other Receipts IV	-
Other Receipts XXXX	-
Total	-

4 COMPENSATION OF EMPLOYEES

	2015/16
	Kshs
Basic salaries of permanent employees	121,760,693.00
Basic wages of temporary employees	27,445,259.00
Personal allowances paid as part of salary	124,330,546.00
Personal allowances paid as reimbursements	-
Personal allowances provided in kind	-
Pension and other social security contributions	21,765,889.00
Compulsory national social security schemes	354,400.00
Compulsory national health insurance schemes	-
Social benefit schemes outside government	-
Other personnel payments	-

Total	**295,656,787.00**	
NOTES TO THE FINANCIAL STATEMENTS (Continued)		
5 USE OF GOODS AND SERVICES		
	2015/16	
	Kshs	
Utilities, supplies and services	911,924.00	
Communication, supplies and services	2,641,205.00	
Domestic travel and subsistence	34,934,613.00	
Foreign travel and subsistence	2,999,997.00	
Printing, advertising and information supplies & services	18,904,865.00	
Rentals of produced assets	6,053,700.00	
Training expenses	49,004,687.00	
Hospitality supplies and services	35,051,949.00	
Insurance costs	21,318,096.00	
Office and general supplies and services	4,558,500.00	
Other operating expenses	19,584,607.00	
Routine maintenance – vehicles and other transport equipment	2,276,084.00	
Routine maintenance – other assets	3,145,779.00	
Fuel Oil and Lubricants	4,628,350.00	
Purchase of Households and Institutional Equipments	1,471,073.00	
Specialized materials and supplies	725,146.00	
Other operating creditors	12,425,572.00	
Purchase of office and general equipments	3,618,120.00	
Purchase of specialized plant, equipment and machinery	3,947,788.00	
Total	**228,202,055.00**	

NOTES TO THE FINANCIAL STATEMENTS (Continued)		
6 SUBSIDIES		
Description	**2015/16**	
	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**	
	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	
	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	
	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	
	Kshs	
Purchase of Buildings	-	-
Construction of Buildings- construction of committee room and offices(Work in progress)	4,842,628.00	-
Refurbishment of Buildings	2,580,780.00	-
Construction of Roads	-	-
Construction and Civil Works(Construction of 100m square steel water tank(complete)	3,353,808.00	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	6,929,150.00	-
Research, Studies, Project Preparation, Design & Supervision(Assembly complex and speakers residence)- Designs complete	**50,666,674.00**	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**68,373,040.00**	
Financial Assets		
Total		
NOTES TO THE FINANCIAL STATEMENTS (Continued)		
11 FINANCE COSTS		
	2015/16	
	Kshs	

Bank Charges	5,650.00	
	-	
Total	**5,650.00**	
12 OTHER PAYMENTS		
	2015/16	
	Kshs	
Budget Reserves	-	
Civil Contingency Reserves	-	
78Capital 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 TO THE FINANCIAL STATEMENTS (Continued)		
13A BANK ACCOUNTS		
Name of Bank, Account No. & Currency (KSHS.)	**Indicated whether recurrent or development**	**2015/16**

		Kshs
Central Bank of Kenya – A/C No.100197463	Recurrent- Operations	**51,206,486.55**
Kenya Commercial Bank – A/C No.1143428927	Recurrent Acc	**(68,084.55)**
Central Bank of Kenya-A/C No(Development)	Development Acc.	**12,521,686.00**
Total		**63,660,088.00**
13B CASH IN HAND		
		2015/16
		Kshs
Cash in Hand – Held in domestic currency		**6,575.00**
Cash in Hand – Held in foreign currency		**-**
Total		**6,575.00**
Cash in hand should be analysed as follows:		
		2015/16
		Kshs
Location 1 –County Assembly Head Offices		**6,575.00**
Location 2		**-**
Location 3		**-**
Total		**6,575.00**
14 ACCOUNTS RECEIVABLE		

		2015/16
		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
		Kshs
Deposits and Retentions		-
		-
Total		-

16 FUND BALANCE BROUGHT FORWARD -

		2015/16
		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
		Kshs
Construction of buildings		31,028,558.94
Construction of civil works		1,339,892.80
Supply of goods		604,581.00
Supply of services		4,191,667.00
Total		**37,164,699.74**
18.2: PENDING STAFF PAYABLES (See Annex 2)		
		2015/16
Name of Staff		**Kshs**
1. Hon Mathew Onduru		106,600.00
2. Mr.Daniel Omondi Otieno		5,600.00
Total		112,200.00

18.3: OTHER PENDING PAYABLES (See Annex 3)		
		2015/16
		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. SHIFFA ENTERPRISES LTD	15,864,426.80		4,358,365.92	11,506,060.88	11,506,060.88	
2. EDON CONSULTANTS INT. LTD	89,074,006.13		70,651,573.08	18,422,433.05	18,422,433.05	
3. ADVENTIST INHOUSE LTD	10,414,211.80		10,414,211.80	-	-	
4. MEDS BUILDINGS ROADS CONSTRUCTION LTD	3,639,549.44		2,539,484.43	1,100,065.01	1,100,065.01	
Sub-Total	**118,992,194.20**		**87,963,635.23**	**31,028,558.94**	**31,028,558.94**	
Construction of civil works						
5. Bromarck Construction	4,378,320		3,038,427.2	1,339,892.80	1,339,892.80	
6.						
7.						
Sub-Total	**4,378,320**		**3,038,427.20**	**1,339,892.80**	**1,339,892.80**	
Supply of goods						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
8. Blessed Women Ventures	150,081		-	150,081	150,081	
9. Twin Glory Enterprises	97,500		-	97,500	97.500	
10. Piscaway Ltd	357,000		-	357,000	357,000	
Sub-Total	**604,581**			**604,581**	**604,581**	
Supply of services						
11. Masi Supplies	150,000		-	150,000	150,000	
12. Oceanair Tours & Travel	2,917,470		-	2,917,470	2,917,470	
13. Amortech Communications	99,760		-	99,760	99,760	
14. Maben Enterprises	80,000		-	80,000	80,000	
15. Bondo Pride Hotel	581,976		-	581,976	581,976	
16. Siaya County Administration Police Service	270,000		-	270,000	270,000	
17. Toyota Kenya Ltd	92,461		-	92,461	92,461	
Sub-Total	**4,191,667**		-	**4,191,667**	**4,191,667**	
Grand Total	**128,166,762.2**		**91,317,443.23**	**37,164,699.74**	**37,164,699.74**	

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. Hon. Mathew Onduru	Q	106,600	27.12.2015	-	-	106,600	DECEASED
2. Daniel Omondi	K	5,600	30.6.2015	-	-	5,600	STAFF
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total		**112,200**				**112,200**	
Grand Total		**112,200**				**112,200**	

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	-	NA
Amounts due to National Govt Entities	-		-		-	-	NA
1.	-	-	-		-	-	NA
2.	-	-	-		-	-	NA
3.	-	-	-		-	-	NA
Sub-Total	-	-	-		-	-	NA
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	TOTAL
BUILDINGS AND STRUCTURES					
ARCHITECTORAL,STRUCTURE DESIGN FOR ASSEMBLY COMPLEX(complete)	5,000,000.00	3,099,775.41	-	33,363,916.05	41,463,691.46
ARCHITECTORAL,STRUCTURE DESIGN FOR SPEAKER'S RESIDENCE(Complete)	2,009,737.70	-	2,975,489.10	4,217,755.80	9,202,982.60
CONSTRUCTION OF 1000M3 CUBIC SUSPENDED WATER TANK(complete)	-	-	-	3,353,808.00	3,353,808.00
CONSTRUCTION OF COMMITTEE ROOMS AND OFFICES(W.I.P)	-	-	-	4,842,628.00	4,842,628.00
REFURBISHMENT OF THE ASSEMBLY BUILDING	-	1,351,144.40	1,119,701.60	109,933.20	2,580,780.00
SUB TOTALS	7,009,737.70	4,450,919,.81	4,095,190.70	45,888,041.05	61,443,890.06
TRANSPORT EQUIPMENT					
PURCHASE OF MOTOR VEHICLE TOYOTA KENYA	-	-	-	6,929,150.00	6,929,150.00
SUB TOTALS	-	-	-	6,929,150.00	6,929,150.00
GRAND TOTALS	7,009,737.70	4,450,919.81	4,095,190.70	52,817,191.06	68,373,040.00

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)