REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF NAROK

FOR THE YEAR ENDED 30 JUNE 2017

COUNTY ASSEMBLY OF NAROK

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

KENYA NATIONAL AUDIT OFFICE
26 MAR 2018
RECEIVED
P.O. Box 1030-20100 NAKURU

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I. KEY NAROK COUNTY ASSEMBLY 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.

Vision

To be an effective, and efficient supreme law making institution in the county.

Mission

To provide oversight and representation through legislation and public participation to ensure cordial corporate relationship with other arms of Government.

(b) Key Management

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

- Clerks' Department;
- Finance Department Committee & Procedure Department;
- Human Resource and Administration
- ...

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation		Name
1.	Accounting Officer	-	**Sheddd D. Simotwo**
2.	Deputy Clerk	-	**Justus Yiaile**
3.	Principal Finance Officer	-	**Peter Tianta**
4.	Administrative Officer	-	**NicholusLenkoi**

(d) Fiduciary Oversight Arrangements

1. The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The County Assembly is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The County Assembly is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the County Assembly has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

1. Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

No	Name	Position
1	Hon. Joseph Lunguny	Chairperson
2	Hon. Dickson Muntet	Vice chairperson
3	Hon. Mercy Keiwua	Member
4	Hon. Rebecca Naanyu	Member
5	Hon. Kipas Lengues	Member

2. Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No	Name	Position
1	Hon .Letulal Masikonde	Chairperson
2	Hon . Dickson Muntet	Vice chairperson
3	Hon. Monica Mebet	Member
4	Hon. Richard Keter	Member
5	Hon. Kipsang Mibei	Member
6.	Hon. Bob Maren	Member
7.	Hon. Nancy Tamooh	Member
8.	Hon. Kosiom Ole Lemurt	Member
9.	Hon. Nkiminis Ntome	Member
10.	Hon. Soila Sikawa	Member

STATEMENT OF COMPLIANCE

The County Assembly is regulated by various laws and regulations. As a County Assembly we are committed to ensuring that we have complied with all the laws and regulations governing County Assembly.

(e) Narok County Assembly Headquarters

P.O. Box 19 - 20500
Narok County Assembly Building
Mau - NarokRoad ,Narok Town
Nairobi, KENYA

(f) Narok County AssemblyContacts

Telephone: (254) 02068889
E-mail: info@narokassembly.or.go.ke
Website: www.narokassemblygo.ke

(g) Narok County AssemblyBankers

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

2. Kenya Commercial Bank
   Cooperative Bank

(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

The Core mandate of County Assembly is to legislate and ensure good governance through the oversight role of Assembly. For this to be achieved, budget provision is made to improve capacity for Members of County Assembly to make laws, fully participate in the Budget making process and also improve capacity for staff through capacity building programmes and also leveraging usage of information communication technology. These will entail adequate funding to ensure that County Assembly efficiently and effectively fulfils constitutional functions in a representative system of County Government.

The County Assembly was allocated a budget of **ksh.907,000,000** in the **FY 2016/2017**. These comprised of both recurrent and development items amounting to **Kshs. 620,000,000** and **287,000,000** respectively.

Out of the sum allocated the County Assembly received from the exchequer **ksh.615,425,932** against an expenditure of Ksh. **600,923,841** resulting to an absorption rate of **66%.**

The major achievements made by the County Assembly during the FY2016/2017 include:

Acts passed by the County Assembly:

1. The Narok County Health Services Improvement Fund Act , 2017
2. The Narok County Tourism Act, 2017
3. The Narok County Environmental Health and Sanitation Act, 2017
4. The Narok County Environment Management Act, 2017
5. The Narok County Persons Living With Disability Act, 2017
6. The Narok County Finance Act, 2017
7. The Narok County Appropriation Act, 2017
8. The Narok County Supplementary Appropriation Act, 2017
9. The Narok County Alcoholic Drink (Regulation &Control Act,2016
10. The Maasai Mara Community Support Fund Act, 2016
11. The Narok County Finance Act, 2016

Bills Processed by the County Assembly and its stages are:

NO.	BILL	STAGE
1.	The Nrok County Disaster Management Bill 2014	Committee Stage
2.	The Narok County Public Participation Bill ,2014	First Reading
3.	The Narok County Tourism Bill, 2014	First Reading
4.	The Narok County Early Childhood Education Bill ,2014	Committee Stage
5.	The Narok County Polytechnic Bill ,2014	First Reading
6.	The Narok County Potato (Packaging and Marketing) Bill,2014	First Reading
7.	The Narok County Transport Bill, 2014	First Reading
8.	The Narok County Village Units Delineation Bill ,2017	First Reading
9.	The Narok County Flag, Coat of Arms and Other Symbols Bill,2014	First Reading
10.	The Narok County Abattoirs Bill, 2017	First Reading

On administration issues the County Assembly did the following Activities.

- Completion of committee rooms.
- Completion of Construction of parking bay for members of county assembly
- Completion of Fencing of perimeter wall.
- Furnishing of committee rooms.
- Renovation and opening of Assembly Annex offices.

The County Assembly has experienced challenges and constraints in the implementation of its budget among them are:

- Delay in disbursement of funds from the Treasury.
- Office space and
- High public expectations.

Shedd D. Simotwo
Clerk,
Narok County Assembly

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk is responsible for the preparation and presentation of the County Assembly financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. 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 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 financial statements give a true and fair view of the state of the County Assembly transactions during the financial year ended June 30, 2017, 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 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 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 financial statements were approved and signed by the Clerk on 23/03/ 2018

CLERK

REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke
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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAROK FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Narok set out on pages 9 to 25, which comprise the statement of Assets, as at 30 June 2017, and the statement of Receipts and Payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Narok as at June 30, 2017, 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 Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Mileage Allowance

The expenditure on compensation of employees includes a balance of Kshs. 119,406,803 in personal allowances paid as part of salary. Out of this amount, the 30 elected Members of the County Assembly (MCAs) were paid a total of Kshs.78,458,725 as mileage allowance which exceeded the budgeted amount of Kshs.56,489,626 by Kshs.21,969,099.

According to the Salaries and Remuneration Commission circular, Ref. No. SRC /TS/CGOVT/3/16 of 27 November 2013, MCAs are entitled to a monthly mileage allowance of Kshs. 39,528 which is based on a maximum return journey of 90 kilometres from the Assembly to the area of representation. Any journey beyond this distance must

be claimed each week when one travels. This implies that the elected MCAs were collectively entitled to Kshs.14,230,080 for the twelve months in the year. However, it was noted that each of them was paid a constant amount for mileage allowance in excess of the monthly entitlement without making the requisite claim. Therefore, the excess Kshs.64,228,648 i.e (Kshs.78,458,725 ***less*** 14,230,080) mileage allowance was irregularly paid. The county Assembly was therefore in breach of the law.

2. Sitting Allowance

Included in the balance of personal allowances paid as part of salary under Note 4 to the financial statements is an expenditure of Kshs.38,512,300 in respect of sitting allowance for Members of County Assembly (MCAs) which had a budgetary provision of Kshs.66,510,400. An analysis of the attendance registers for the plenary and committees show that the allowance payable was Kshs.35,814,520. However, the payrolls reveal that they were paid Kshs.38,512,300. This implies that the MCAs were irregularly paid extra sitting allowance of Kshs.2,697,780. The county Assembly was therefore in breach of the law.

3. Domestic Travel and Subsistence

The statement of receipts and payments for the year ended 30 June 2017 reflects an expenditure of Kshs.208,082,428 in respect of goods and services, out of which Kshs.65,348,125.00 was spent on domestic travel and subsistence, against a budget of Kshs.66,273,285. Included in the amount for domestic travel and subsistence was a cumulative expenditure of Kshs.23,739,601 in which various anomalies were noted. The anomalies included the failure to provide relevant supporting documents such as invitation letters, authorization memos, programme of events and attendance list of participants. Under the circumstances, the propriety of the Kshs.23,739,601 charged on domestic travel and subsistence, could not be confirmed.

4. Foreign Travel and Subsistence

Included in the use of goods and services is an expenditure of Kshs.67,314,187 on foreign travel and subsistence which had a budget of Kshs.69,760,000. Included in the amount for foreign travel and subsistence is a cumulative expenditure of Kshs.12,224,746 in which various anomalies were noted. The anomalies included the failure to provide relevant supporting documents such as invitation letters, signed payment schedules, authorization memos, programme of events and attendance list of participants. Under the circumstances, the propriety of the Kshs.12,224,746 charged on foreign travel and subsistence, could not be confirmed.

5. Unsupported Expenditure on Goods and Services

The statement of receipts and payments reflects a balance of Kshs.208,082,428 in respect of use of goods and services. The expenditure includes Kshs.7,593,441 which

was collectively spent on training, fuel, oil and lubricants and maintenance of motor vehicles against a budget of Kshs.13,185,000 as shown in the table below:

Expenditure Item	Budget (Kshs)	Expenditure (Kshs)	Anomaly
Training	3,985,000	4,377,558	No confirmation of attendance
Fuel, oils and Lubes	4,500,000	2,000,000	No fuel register and work tickets
Maintenance of Vehicles	4,700,000	2,552,423	No register and maintenance logbook
	13,185,000	**8,929,981**	

The expenditure were not supported by relevant documents such as attendance records for training, work tickets and maintenance logbooks for motor vehicles. In the circumstance, there is a possibility that payment was made for goods and services that were not provided. Therefore the propriety of the expenditure Kshs. 8,929,981 on training, fuel, oil and lubricants and maintenance of motor vehicles could not be confirmed.

6. Rental of Produce Asset

Included in the use of goods and services under note 5 to the financial statements is an expenditure of Kshs 4,506,000 in respect rental for produce asset which had a budget of 8,300,000. The expenditure relates to the rent paid for offices that are used by the Members of the County Assembly in their respective wards. However, there was no evidence that the offices had been procured through competitive bidding in order to obtain value for money. Further, a review of the tenancy agreements revealed that they had not been signed by the relevant parties and were therefore not binding. Consequently, the propriety of the expenditure of Kshs.4,506,000 incurred on rent for offices of MCAs could not be confirmed.

7. Cash and Cash Equivalents

The statement of assets as at 30 June 2017 reflects cash and cash equivalents balance of Kshs.142,587,941 out of which Kshs. 5,587,941 is in respect of cash held in two bank accounts maintained by the County Assembly as follows:

Account No.	Account Name	Balance (Kshs)
1000 198 467	Narok County Assembly Recurrent	2,550,699
1000 286 601	Narok County Assembly Development	3,037,242
		5,587,941

However, the cash books for the accounts were not properly maintained since they did not have running opening and closing balances for every month of the year. This implies that the bank reconciliation statements for the accounts were not reliable. In the circumstance, the accuracy of the cash and cash equivalents balance of Kshs.142,587,941 as at 30 June 2017 cannot be confirmed.

8. Outstanding Imprests

Included in the statement of assets is a balance of Kshs.8,914,150 in respect of outstanding imprests (accounts receivables) as at 30 June 2017. Although the management has stated that the imprests have been surrendered, no evidence has been provided for audit verification. Under the circumstance therefore, the imprest holders are in breach of clause 93 (5) of the County Government Financial Regulations which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after the date of transaction.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Narok in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report section, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

Pending Bills

Annex 5 and 6 to the financial statements reflects pending bills of Kshs.15,434,394 and Kshs.43,627,295, in respect of accounts payable to suppliers and staff respectively. However, although schedules for the balances were provided, they were not supported by the necessary fee notes, invoices or statements for audit verification. In the circumstance, the propriety of the pending bills totaling to Kshs.59,061,689 could not be confirmed.

Responsibilities of Management's and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the County Assembly's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County Assembly or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the County Assembly's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the e financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstance.

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

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

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

Nairobi

16 July 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

COUNTY ASSEMBLY OF NAROK
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2016/2017	2015/2016
		Kshs	Kshs
RECEIPTS			
Fund Balance Brought Forward	16		110,000,000.00
Transfers from the County Treasury/Exchequer Releases	1	615,425,932.00	538,236,407.00
Proceeds from Sale of Assets	2		-
Other Receipts	3		
TOTAL RECEIPTS		**615,425,932.00**	**648,236,407.00**
PAYMENTS			
Compensation of Employees	4	323,522,526.25	331,281,532.00
Use of goods and services	5	208,082,428.05	148,186,730.00
Subsidies	6		-
Transfers to Other Government Entities	7	27,000,000.00	
Other grants and transfers	8		
Social Security Benefits	9	-	14,637,625.00
Acquisition of Assets	10	42,318,886.30	38,909,082.00
Finance Costs	11	-	-
Other Payments	12		-
TOTAL PAYMENTS		**600,923,840.60**	**533,014,969.00**
SURPLUS/DEFICIT		**14,502,091.40**	**115,221,438.00**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok County Assembly financial statements were approved on 23/03 2018 and signed by:

Clerk of the Assembly

II. STATEMENT OF ASSETS

COUNTY ASSEMBLY OF NAROK
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2016/2017	2015/2016
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	5,587,941.40	23,070
Cash Balances	13B		-
Fund Balances	16	137,000,000.00	115,198,367
Total Cash and cash equivalents		**142,587,941.40**	**115,221,437.20**
Accounts receivables – Outstanding Imprests	14	8,914,150.00	5,198,367
TOTAL FINANCIAL ASSETS		**151,502,091.40**	**120,419,804**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15		-
NET FINANCIAL ASSETS		**151,502,091.40**	**120,419,804**
REPRESENTED BY			
Fund balance b/fwd	16	137,000,000.00	110,000,000
Surplus/Deficit for the year		14,502,091.40	5,221,438
NET FINANCIAL POSITION		**151,502,091.40**	**115,221,438**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok County Assembly financial statements were approved on 23/03/2018 and signed by:

CLERK

PRINCIPAL FINANCE OFFICER

III. STATEMENT OF CASHFLOW

COUNTY ASSEMBLY OF NAROK
REPORTS AND FINANCIAL STATEMENTS

	Note	2016/2017 Kshs	2015/2016 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	615,425,932.00	538,236,407
Other Receipts	3		-
Payments for operating expenses			
Compensation of Employees	4	323,522,526.25	331,281,532
Use of goods and services	5	208,082,428.05	148,186,730
Subsidies	6		-
Transfers to Other Government Entities	7	27,000,000.00	-
Other grants and transfers	8		-
Social Security Benefits	9	-	14,637,625
Finance Costs	11		-
Other Payments	12		-
Adjusted for:			
Adjustments during the year			
Net cash flows from operating activities		**56,820,977.70**	**44,130,520**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	10	42,318,886.30	38,909,082
Net cash flows from investing activities		**14,502,091.40**	**38,909,082**
NET INCREASE IN CASH AND CASH EQUIVALENT		**14,502,091.40**	**5,221,438**
Cash and cash equivalent at BEGINNING of the year	16	**137,000,000.00**	**110,000,000**
Cash and cash equivalent at END of the year		**151,502,091.40**	**115,221,438**

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

The Narok County Assembly financial statements were approved on 23/03/2018 and signed by:

CLERK

PRINCIPAL FINANCE OFFICER

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget UtilizationDifference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c%
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	907,000,000	-	907,000,000	615,425,932	291,574,068	68%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	**907,000,000**	-	**907,000,000**	**615,425,932**	**291,574,068**	68%
PAYMENTS						
Compensation of Employees	356,995,240	47,654,542	**404,649,782**	323,522,526	81,127,256	80%
Use of goods and services	248,043,285	4,104,718	**252,148,003**	208,082,428	44,065,575	83%
Subsidies	-	-	-		-	
Transfers to Other Government Entities	100,000,000	(50,000,000)	**50,000,000**	27,000,000	23,000,000	54%
Other grants and transfers	-	-	-		-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	201,961,475	(1,759,260)	**200,202,215**	42,318,886	157,883,329	21%
Finance Costs	-	-	-		-	
Other Payments	-		-		-	
TOTAL	907,000,000	-	**907,000,000**	**600,923,841**	306,076,159	66%

The under absorption of Acquisition of Assets implies that the County Assembly did not implement some of the projects as planned and hence the intended objectives for the year ended 30th June 2017 were not fully achieved.

The Narok County Assembly financial statements were approved on 23/03/2018 and signed by:

CLERK

PRINCIPAL FINANCE OFFICER

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c%
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	620,000,000	50,000,000	670,000,000	545,425,932	124,574,068	81%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	**620,000,000**	**50,000,000**	**670,000,000**	**545,425,932**	**124,574,068**	**81%**
PAYMENTS						
Compensation of Employees	356,995,240	47,654,542	404,649,782	323,522,526	81,127,256	80%
Use of goods and services	248,043,285	4,104,718	252,148,003	208,082,428	44,065,575	83%
Subsidies	-		-		-	
Transfers to Other Government Entities	-		-	-	-	
Other grants and transfers			-		-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	14,961,475	- 1,759,260	13,202,215	6,356,128	6,846,088	48%
Finance Costs			-		-	
Other Payments			-		-	
TOTAL	**620,000,000**	**50,000,000**	**670,000,000**	**537,961,082**	**132,038,918**	**80%**

The under absorption of Acquisition of Assets implies that the County Assembly did not implement some of the projects as planned and hence the intended objectives for the year ended 30th June 2017 were not fully achieved.

The Narok County Assembly financial statements were approved on 23/03/ 2018 and signed by:

CLERK

PRINCIPAL FINANCE OFFICER

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c%
RECEIPTS						0%
Transfers from the County Treasury/Exchequer Releases	287,000,000	- 50,000,000	237,000,000	70,000,000	167,000,000	30%
Proceeds from Sale of Assets					-	0%
Other Receipts					-	0%
TOTAL	**287,000,000**	**- 50,000,000**	**237,000,000**	**70,000,000**	**167,000,000**	30%
PAYMENTS						0%
Compensation of Employees			-		-	0%
Use of goods and services			-		-	0%
Subsidies			-		-	0%
Transfers to Other Government Entities	100,000,000	- 50,000,000	50,000,000	27,000,000	23,000,000	54%
Other grants and transfers			-		-	0%
Social Security Benefits			-		-	0%
Acquisition of Assets	187,000,000	-	187,000,000	35,962,759	151,037,241	19%
Finance Costs			-		-	0%
Other Payments			-		-	0%
TOTAL	**287,000,000**	**- 50,000,000**	**237,000,000**	**62,962,759**	**174,037,241**	27%

The under absorption of Acquisition of Assets implies that the County Assembly did not implement some of the projects as planned and hence the intended objectives for the year ended 30th June 2017 were not fully achieved.

The Narok County Assembly financial statements were approved on 23/03/2018 and signed by:

CLERK

PRINCIPAL FINANCE OFFICER

VII. 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 Narok County Assembly and all values are rounded to the nearest thousand (Kshs'000). 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 revenue and expenses**
   The Narok County Assembly recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Narok County Assembly. In addition, the Narok County Assembly recognises all expenses when the event occurs and the related cash has actually been paid out by the Narok County Assembly.

3. **In-kind contributions**
   In-kind contributions are donations that are made to the Narok County 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 Narok County 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**
Noncurrent 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 Narok County Assembly 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 *Narok County Assembly* 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 Narok County Assembly'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 Narok County Assembly'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**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES	FY2016/2017	FY2015/2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	149,886,000.00	81,484,553.50
Total Exchequer Releases for quarter 2	164,246,332.00	101,484,553.50
Total Exchequer Releases for quarter 3	176,000,000.00	116,267,300.00
Total Exchequer Releases for quarter 4	125,293,600.00	239,000,000.00
Total	**615,425,932.00**	**538,236,407.00**

2. PROCEEDS FROM SALE OF ASSETS	FY2016/2017	2015/2016
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
Total		-

3. OTHER RECEIPTS	2016/2017	2015/2016
		Kshs
Transfer from County Treasury		
Total		-

4. COMPENSATION OF EMPLOYEES	FY2016/2017	2015/2016
	Kshs	Kshs
Basic salaries of permanent employees	158,332,705.50	206,195,650.00
Basic wages of temporary employees	12,236,031.10	20,036,733.00
Personal allowances paid as part of salary	119,406,803.45	95,496,026.00
Personal allowances paid as reimbursements		
Personal allowances provided in kind		

Pension and other social security contributions	8,945,350.90	9,553,124.00
Compulsory national social security schemes	-	
Compulsory national health insurance schemes		
Gratuity	24,601,635.30	
Other personnel payments		
Total	**323,522,526.25**	**331,281,533.00**
5. USE OF GOODS AND SERVICES	**FY2016/2017**	**2015/2016**
	Kshs	**Kshs**
Utilities, supplies and services	850,560.65	339,068.00
Communication, supplies and services	652,592.00	2,153,352.00
Domestic travel and subsistence	65,348,125.00	33,419,112.00
Foreign travel and subsistence	67,314,187.00	43,283,647.00
Printing, advertising and information supplies & services	2,116,431.30	5,587,466.00
Rentals of produced assets	4,506,000.00	4,393,500.00
Training expenses	4,377,558.95	3,370,249.00
Hospitality supplies and services	14,773,090.55	16,298,891.00
Insurance costs	17,683,328.40	17,060,496.00
Specialized materials and services	1,809,583.65	974,383.00
Office and general supplies and services	1,737,266.50	2,661,427.00
Other operating expenses	22,361,280.85	10,846,356.00
Routine maintenance -- vehicles and other transport equipment	2,552,423.20	2,955,675.00
Routine maintenance -- other assets		194,627.00
Fuel Oil and Lubricants	2,000,000.00	4,648,481.00
Total	**208,082,428.05**	**148,186,730.00**
6. SUBSIDIES	**FY2016/2017**	**2015/2016**

See list attached		
See list attached		
TOTAL		-
7. TRANSFERS TO OTHER GOVERNMENT ENTITIES	**FY2016/2017**	**2015/2016**
Description	**Kshs**	**Kshs**
Transfers to National Government entities		
Transfers to Counties		
County Assembly Car Loan Fund Account	27,000,000.00	-
(insert name of budget agency)		
TOTAL	**27,000,000.00**	-
8. OTHER GRANTS AND TRANSFERS	**FY2016/2017**	**2015/2016**
	Kshs	**Kshs**
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
Total		-

9. SOCIAL SECURITY BENEFITS	**FY2016/2017**	**2015/2016**
	Kshs	**Kshs**
Government pension and retirement benefits	-	14,637,625.00
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	-	**14,637,625.00**
10. ACQUISITION OF ASSETS	**FY2016/2017**	**2015/2016**
Non Financial Assets	**Kshs**	**Kshs**
Purchase of Buildings		
Construction of Buildings	25,283,293.95	18,389,098.00
Refurbishment of Buildings	10,679,464.85	480,000.00

Construction of Roads		-
Construction and Civil Works		-
Overhaul and Refurbishment of Construction and Civil Works	789,065.60	-
Purchase of Vehicles and Other Transport Equipment		15,240,900.00
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		876,000.00
Purchase of Office Furniture and General Equipment	2,970,576.90	2,934,505.70
Purchase of ICT Equipment, Software and Other ICT Assets	2,596,485.00	988,578.00
Purchase of Specialised Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Total	**42,318,886.30**	**38,909,081.70**
11. FINANCE COSTS	**FY2016/2017**	**2015/2016**
	Kshs	**Kshs**
Bank Charges		-
Exchange Rate Losses		-
Other Finance Costs		-
Total		-
12. OTHER PAYMENTS	**2016/2017**	**2015/2016**
	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		-

Capital Transfer to Private Non-Financial Enterprises		-
Other expenses		-
Domestic Accounts		-
Total		-

13A. BANK ACCOUNTS

Name of Bank, Account No. & Currency	FY2016/2017 Kshs	FY2015/2016 Recurrent
Recurrent - Central Bank Account No. 1000198467	2,550,699.20	23,070.00
Development -Central Bank Account No. 1000286601	3,037,242.20	
Total	**5,587,941.40**	**23,070.00**

13B. CASH IN HAND

	FY2016/2017 Kshs	2015/2016 Kshs
Cash in Hand – Held in domestic currency		-
Cash in Hand Held in foreign currency		-
Total		-

Cash in hand should be analysed as follows:

	FY2016/2017 Kshs	2015/2016 Kshs
Location 1		
Location 2		
Location 3		
Total		

14. ACCOUNTS RECEIVABLE

	FY2016/2017 Kshs	2015/2016 Kshs
Government Imprests	8,914,150.00	5,198,367.20
Clearance Accounts		
Staff Advances		
Other Advances		
Total	**8,914,150.00**	**5,198,367.20**

Imprest Holders Narok County Assembly

	Imprest Number	Amount
		Kshs
SOILA KENTA	IMPA2143227	250,000.00
FRANCIS SAITOTI NAISUAKO	IMPA2143225	90,000.00
PATRICK PARSINANTE KOSEN	IMP2143228	190,000.00
STEPHEN SANOE SIMAI	IMPA2143060	188,400.00
JAPHETH KIMUTAI TANGUS	IMPA2143246	560,000.00
GIDEON LANGAT	IMPA2143239	320,500.00
JUSTUS SINOYIA YIAILE	IMPA2143005	1,012,200.00
RICHARD LESALON SADERA	IMPA2143051	226,000.00
DAUDI LEDAMA MORINTAT	IMPA2143215	1,232,000.00
ESTHER MBAIRE GITHINJI	IMPA2143208	662,100.00
NICHOLAS KIPKEMOI ROTICH	IMPA2143201A	1,299,300.00
JUSTUS SINOYIA YIAILE	IMPA2143214	1,294,450.00
RICHARD LESALON SADERA	IMPA2143211	794,600.00
GIDEON LANGAT	IMPA2143212	794,600.00
		8,914,150.00

15. ACCOUNTS PAYABLE	**2016/2017**	**2015/2016**
		Kshs
Deposits and Retentions		-
Total	-	-

16. FUND BALANCE BROUGHT FORWARD	**2016/2017**	**2015/2016**
		Kshs
Bank accounts	80,053,750.70	110,000,000.00
Cash in hand	-	-
Accounts Receivables -Car Loans and Mortgage	56,946,249.30	-
Accounts Receivables - Imprests		
Total	**137,000,000.00**	**110,000,000.00**

17. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 4)	**2016/2017**	**2015/2016**
		Kshs
Construction of buildings	6,717,959.95	2,317,565.60
Construction of civil works		
Supply of goods		
Supply of services	8,716,435.00	6,105,083.80
Total	**15,434,394.95**	**8,422,649.40**

17.2 PENDING STAFF PAYABLES (See Annex 5)		**2015/2016**
Name of Staff		**Kshs**
	43,627,295.25	
Total	**43,627,295.25**	**4,781,104.20**
17.3 OTHER PENDING PAYABLES (See Annex 6)		
		2015/2016
		Kshs
Amounts due to National Government entities		
Amounts due to County Government entities		
Amounts due to third parties		
Total		

17. OTHER IMPORTANT DISCLOSURES			
18.1 PENDING ACCOUNTS PAYABLE(SEE ANNEX 4)			
PAYEE	**DESCRIPTION**	**VOUCHER NO.**	**AMOUNT**
TOWFIG BUILDING CONSTRUCTION AND TR	CONSTRUCTION OF OFFICES	STDA396	4,009,927.35
TOWFIG BUILDING CONSTRUCTION AND TR	CONSTRUCTION OF OFFICES	STDA414	2,708,032.60
TOTALS	**CONSTRUCTION OF BUILDINGS**		**6,717,959.95**
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	TRAINIG FEE AND SUBSCRIPTION	STDA598	11,200.00
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	TRAINIG FEE AND SUBSCRIPTION	STDA552	289,800.00
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	TRAINIG FEE AND SUBSCRIPTION		369,800.00
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	TRAINIG FEE AND SUBSCRIPTION		104,950.00
INSTITUTE FOR CAPACITY DEVELOPMENT	TRAINIG FEE AND SUBSCRIPTION	STDA605	161,820.00
INSTITUTE FOR CAPACITY DEVELOPMENT	TRAINIG FEE AND SUBSCRIPTION	STDA498	870,000.00
INSTITUTE FOR CAPACITY DEVELOPMENT	TRAINIG FEE AND SUBSCRIPTION	STDA614	886,060.00
TOTALS			**2,693,630.00**
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA486	396,858.00
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA393	1,041,425.00
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA487	1,000,000.00
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA493	543,097.00
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA494	1,000,000.00
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA495	1,000,000.00
AMACO(AFRICA MERCHANT ASSUARANCE CO	INSURANCE	STDA496	1,041,425.00
			6,022,805.00
TOTALS	**SUPPLY OF SERVICES**		**8,716,435.00**

17.2 PENDING MEMBERS AND STAFF PAYABLE (SEE ANNEX 5)			
PAYEE	**DESCRIPTION**	**VOUCHER**	**AMOUNT**
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA246	1,226,865.30
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA245	1,226,865.30
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA220	1,466,969.50
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA244	1,891,142.00
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA792	3,478,626.45
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA865	3,478,626.40
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA1327	2,932,842.85
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA1375	2,993,392.85
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA014	2,932,842.85
LOCAL AUTHORITIES PROVIDENT FUND	GRATUITY	STDA101	2,833,742.85
TOTALS			**24,461,916.35**
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA05	546,811.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA366A	3,176,046.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA565	546,234.90
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA571A	1,645,292.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA363	3,176,046.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA365	3,176,046.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA364	3,176,046.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA05	546,811.00
TRANSNATIONAL BANK LTD - NAROK	CAR LOAN AND MORTGAGE	STDA363A	3,176,046.00
TOTALS			**19,165,378.90**
TOTAL	**MEMBERS AND STAFF PAYABLE**		**43,627,295.25**
GRAND TOTALS	**PENDING BILLS**		**59,061,690.20**