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 2018

Revised template of June 2018

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
JAMHURI PLAZA
8 MAR 2019
RECEIVED

NAROK COUNTY ASSEMBLY

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 47 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

- Clerk Department;
- Finance Department Committee $ Procedure Department;
- Human Resource and Administration.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th june 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag.Accounting Officer	**-John Mayiani Tuya**
2.	Deputy Clerk	**-Justus Yiale**
3.	Ag.Principal Finance Officer	**-Daudi Morintat**

(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 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 investments Accounts Committee

2. Budget and Appropriation 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.kipas Lengues	Chairperson
2.	Hon.Wilson Metayia Murguyia	Vice Person
3.	Hon.Mary Simat	Member
4.	Hon.Dominic Rakwa	Member
5.	Hon.Rahab Naisotue Kenana	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.Rapanke Samante	Chairperson
2.	Hon.Damaries Limo	Vice Chairperson
3.	Hon.Patrick Sosio	Member
4.	Hon.Kuya Kijabe	Member
5.	Hon.Philomen Aruasa	Member
6.	Hon.Julius Olemunka	Member
7.	Hon.Mercy Nkeiwua	Member
8.	Hon.Richard Keter	Member
9.	Hon.Wilson Murguyiya	Members

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- Narok Road Narok Town,
NAIROBI, KENYA

(f) Narok County Assembly Contact

Telephone: (254) 020688878
E-mail: .narokcountyassembly@gmail.com
Website: www.narokassembly go.ke

(g) Narok County Assembly Bankers

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
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

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 entails adequate funding to ensure that County Assembly efficiently and effectively fulfils constitutional functions in a representative system of County Government.

Budget performance

The County Assembly was allocated a budget of **ksh. 863,388,761** in the **FY2017/2018**.These comprised of both recurrent and development items amounting to **ksh. 601,710,917** and **ksh. 261,677,844** respectively.
Out of the sum allocated the County Assembly received from the exchequer **ksh547,000,000** resulting to an absorption rate of **63%**

Operational Performance

:
The major achievements made by the county Assembly during the FY2017/2018 include:

Act passed by the County Assembly:

-1.The Narok county Appropriation Act 2018
Date passed:21st June 2018
STAGE: Assented.

2.The Narok county supplementary Appropriation Act2018
Date passed; 14th march 2018.
STAGE: Assented.

Bills Processed by the County Assembly and its stages are:

NO.	*BILL*	*STAGE*
1.	*The Narok county disaster management bill 2014*	*Committee stage*
2.	*The Narok county public participation bill 2014*	*First Reading*
3.	*The Narok county potato(packaging and marketing) bill 2014*	*First Reading*
4.	*The Narok county Transport bill, 2014*	*First Reading*
5.	*The Narok county Flag, Coat of Arms and other symbols bill,2014*	*First Reading*
6.	*The Narok county Abattoirs bill,2014*	*First Reading*

1. Committee on Delegated County Legislation

The Committee shall consider in respect of any statutory instrument whether it-
(a) is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law;
(b) infringes on fundamental rights and freedoms of the public;
(c) Contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly;
(d) contains imposition of taxation;
(e) Directly or indirectly bars the jurisdiction of the Courts;
(f) gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power;
(g) involves expenditure from the County Revenue Fund or other public revenues;
(h) is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;
(i) appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;
(j) appears to have had unjustifiable delay in its publication or laying before County Assembly;
(k) Makes rights , liberties or obligations unduly dependent upon non-reviewable decisions;
(l) Makes rights , liberties or obligations unduly dependent insufficiently defined administrative powers;
(m) Inappropriately delegates legislative powers;
(n) Imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;
(o) appears for any reason to infringe on the rule of law;
(p) Inadequately subjects the exercise of legislative power to County Assembly scrutiny; and,
(q) Accords to any other reason that the Committee considers fit to examine.
. There have nominated the M.C. As to serve in various committees.

2. Liaison Committee

The Committee shall-
(a) Guide and co-ordinate the operations, policies and mandates of all Committees;
(b) Deliberate on and apportion the annual operating budget among the Committees;
(c) Consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly;
(d) Ensure that Committees submit reports as required by these Standing Orders;
(f) Determine, whenever necessary, the committee or committees to deliberate on any matter; and
(g) Give such advice relating to the work and mandate of select committees as it may consider necessary;
. There have enabled committees function.

3. Agriculture, Environment and Natural Resources

All matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs,
Plant and animal disease control and fisheries;
Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and

Control of air pollution, noise pollution, other public nuisances and outdoor advertising
. There have performed all matters related to Agriculture

4. Health Services,
All matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services,
Promotion of primary health care, licensing and control of undertakings that sell food to the public,
Veterinary services (excluding regulation of the profession), cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal

5. Children, Culture and Community Services,
all matters related to Cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums,
Sports and cultural activities and
Facilities and county parks, beaches and recreation facilities;
Fire fighting services and disaster management,
Control of drugs and pornography;
Ensuring and coordinating the participation of communities and locations in governance at the local level and
Assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level; and
Animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals
. Motion sets; maasai cultural day in Narok for Maintaining of maasai culture.

6. Transport and Public Works,
all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto;
County public works and services including storm water management systems in built-up areas and water and Sanitation services
. There introduced a motion on construction of roads.

7. Planning, Trade, Tourism and Cooperatives,
all matters related to county planning and development, including statistics, land survey and mapping, boundaries and fencing, housing and electricity and gas reticulation and
Energy regulation; trade development and regulation, including markets, trade licences (excluding regulation of professions), fair trading practices,
Local tourism and cooperative societies.

8. Early Childhood Education and Vocational Training
all matters related to pre-primary education, village polytechnics, home craft centres and childcare facilities
.There introduced a motion on construction of ECD centres.

9. Labour and Social Welfare
all matters relating to labour, trade union relations, manpower or human resource planning, gender, culture and social welfare, youth, National Youth Service children's welfare; National heritage, betting, lotteries and sports.

10. Justice and Legal Affairs
Constitutional affairs,
The administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights.

11. Finance Committee

The Finance and Economic Planning's Committee with the specific remit to:

- In accordance with the second Schedule of the standing orders as follows;
- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county revenue.
- Discuss and review the estimates and make recommendation to the county assembly.

Examine the revenue statement presented to the county assembly
. Debt management strategy paper.
.12.committee on selection
.There nominated MCA to serve in various committees.
13.committee on appointments
There vetted and facilitated the approval of county C.E.C which made various county department to function.

Performance of key development projects

.construction of extension offices.
.construction of ward offices.
. Completion of the perimeter wall and parking bar.

Comment on value-for-money achievements

.construction of the extension offices have provided good space for work performance by staff and Members of County Assembly.
.construction of ward offices enabled the Members of County Assembly to perform their task efficiently and interacting with the people in the ward level.
.construction of the perimeter wall and parking improved security and also created space for parking.

Challenges and Recommended Way Forward
• Delay in disbursement of funds from the Treasury. • Under funding of county operations. • Office space and • High public expectations. • Way forward; treasury to improve on the amount and time to disburse funds to Assembly • Construction of the extension offices in the Assembly.

Sign

John Maiyiani Tuya
Clerk of the County Assembly

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAROK FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Narok set out on pages1 to 36, which comprise the statement of financial assets and liabilities as at 30 June 2018, 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 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Misstatement of Comparative Cash and Cash Equivalent in the Statement of Cash Flows

The statement of cash flows reports an opening cash and cash equivalent balance of Kshs.5,587,941.40 which does not agree with the closing amount of Kshs.151,502,091.40 reported in the previous period, resulting to a difference of Kshs.145,914,150 which has not been explained or reconciled.

In addition, note 16 to the financial statements that is meant to make additional disclosures on the cash and cash equivalent balance of Kshs.5,587,941.40 differs significantly with details in the financial statements and as such the accuracy and completeness of the statement of cash flow could not be ascertained.

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 judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Budget Performance - Over expenditure

The statement of receipts and payments reports expenditure of goods and services of Kshs.150,473,332 which includes unauthorized over expenditure of Kshs.57,829,408.85 as a result of failure by the Accounting Officer to obtain the relevant approvals from the County Assembly as shown below:

Particulars	Actual Expenditure (Kshs)	Approved Budget (Kshs)	Over Expenditure (Kshs)
Domestic travel &Subsistence	97,819,558	43,540,000	54,279,558
Specialized Materials	2,501,725	1,190,000	1,311,725
Maintenance other assets	2,618,126	380,000	2,238,126
Total	**102,939,409**	**45,110,000**	**57,829,409**

In addition, the statement of receipts and payments reflects transfers to other government entities of Kshs.7,832,327 as 30 June 2018 which includes Kshs.3,543,656.30 reallocated from the recurrent to development vote without relevant approvals from county assembly.

Further, the amount was not recorded in the reallocation register in accordance with the Public Financial Management Act, Regulations 2015. No reasons were provided as to why the Accounting Officer utilized and reallocated funds without the approvals of the County Assembly in breach of the regulations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Wasteful Expenditure on Training Workshop

The statement of receipts and payments reports a total expenditure on use of goods and services of Kshs.145,313,332 which includes Kshs.97,819,558.25 incurred on domestic travel and subsistence. Included in Kshs.97,819,558.25 is Kshs.8,743,700 incurred on a training workshop for MCA's out of which Kshs.3,078,332.80 was a nugatory payment as the MCA's did not attend some training sessions yet payments were made to the hotel. In addition, Kshs.500,000 was paid as out of pocket allowance yet the attendees were on full board during the workshop.

In the circumstances, the expenditure could not be confirmed as a proper charge to public funds.

2. Irregular and Unsupported Contract

Examination of payments vouchers and other documents revealed that the assembly contracted a building and construction company to construct extension offices for the County Assembly of Narok at a contract sum of Kshs.11,634,494.30. The amount was paid vide payments vouchers No's 593 of Kshs.5,817,247 and 594 of Kshs.5,818,247 respectively.

However, the following anomalies were noted:

a) Procurements documents for the extension of offices were not availed to confirm that the contract sum of Ksh.11,634,494.30 was arrived at competitively.

b) There were no minutes for site meetings to ascertain the works supervision and progress of work done

c) There were no certificates of measurements of completed works, reconciled to the rates indicated in the Bills of Quantities (BQs) and as such it was not possible to verify that the amounts billed and paid agreed with the actual quantity of work done.

It was therefore not possible to confirm that Kshs.11,634,494 purported to have been incurred on putting up extension offices was a proper charge to public funds in the absence of engineer or inspection and acceptance committee certificates.

3. Unsupported Pending Accounts Payable

The financial statements under Note 5.10 other disclosures reports pending payables of Kshs.68,937,474 as at 30 June 2018 which though analyzed were not supported by procurement and accounting documentation.

Therefore, the accuracy and completeness of the outstanding pending accounts payable could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Constitute an Audit Committee

During the financial year 2017/2018, it was established that County Assembly of Narok continued to operate without an audit committee in breach of the Public Financial Management Act Regulations 2016. Although an Internal Audit was in existence to oversee the governance mechanism, promote transparency and accountability, it operated without a formal internal audit charter showing its scope, responsibilities and service levels.

Further, the department did not have an annual work plan for its activities during the year and reported functionally to the Accounting Officer instead of the Audit Committee thereby undermining its operational independence and the overall governance structure of the assembly during the year under review.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability to sustain services, disclosing, as applicable, matters related to sustainability of services

and using the applicable basis of accounting unless the County Assembly either intends 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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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. 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.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted 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.

- 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 ability to continue as a going concern or to sustain its 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 its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 of Narok to express an opinion on the financial statements.

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

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

18 February 2019

5. FINANCIAL STATEMENTS

1.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note		
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	540,000,000	615,425,932
Proceeds from Sale of Assets	2	-	-
Other Receipts-refunds from treasury	3		-
TOTAL RECEIPTS		**540,000,000**	-
PAYMENTS			
Compensation of Employees	4	301,461,605	323,522,526.25
Use of goods and services	5	145,313,332.00	208,082,428.05
Subsidies	6	-	-
Transfers to Other Government Entities	7	7,832,327	27,000,000
Other grants and transfers	8	-	
Social Security Benefits	9	-	-
Acquisition of Assets	10	35,414,168.00	42,318,886.30
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**490,019,432.00**	**600,923,840.60**
SURPLUS/DEFICIT		**49,980,568**	**14,502,091.40**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18 Dec 2018 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

1.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

[illegible]	[illegible]	[illegible]	[illegible]
Cash and Cash Equivalents			
Bank Balances	13A	198,499	5,587,941.40
Cash Balances	13B	-	-
Fund balances	16	171,000,000	137,000,000
Total Cash and cash equivalents		**171,198,499**	**142,587,941.4**
Accounts receivables – Outstanding Imprests	14	60,284,160.40	8,914,150
TOTAL FINANCIAL ASSETS		**231,482,659.40**	**151,502,091.4**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**231,482,659.40**	**151,502,091.4**
REPRESENTED BY			
Fund balance b/fwd	16	151,502,091.40	137,000,000
Surplus/Deficit for the year		49,980,568.00	14,502,091.40
Additional mortgage fund-executive		**30,000,000.00**	
NET FINANCIAL POSITION		**231,482,659.40**	**151,502,091.40**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/2018 and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly
Name:

5.3. STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	540,000,000	615,425,932
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	301,461,605	323,522,526.25
Use of goods and services	5	145,313,332.00	208,082,428
Subsidies	6	-	-
Transfers to Other Government Entities	7	7,832,327	27,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12		-
Total payments		**454,607,264.00**	**558,604,954.30**
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		85,392,736.00	56,820,977.70
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	35,414,168.00	42,318,886.30
Net cash flows from investing activities		49,980,568.00	14,502,091.40
NET INCREASE IN CASH AND CASH EQUIVALENTS		49,980,568.00	14,502,091.40
Cash and cash equivalent at BEGINNING of the year	16	5,587,941.40	137,000,000
Cash and cash equivalent at END of the year		198,499.00	151,502,091
As per statement of Assets – Outstanding Imprest		60,283,860.40	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18 Dec 2018 and signed by:

Clerk of the Assembly

Principal Finance Officer

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

2. Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	451,677,844	(160,000,000)	291,677,844	30,000,000	10.30%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**451,677,844**	**(160,000,000)**	291,677,844	**30,000,000**	**10.30%**
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	300,000,000	(160,000,000)	140,000,000	7,832,327	5.59%
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	151,677,844	-	151,677,844	35,414,168.4	23.35%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**451,677,844**	**(160,000,000)**	**291,677,844**	**43,246,495.4**	**9.57 %**
SURPLUS/ DEFICIT					

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, 2018 were not fully achieved.

The entity financial statements were approved on 18 Dec 2018 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme 1					
Sub-programme 1	275,875,163		275,875,163	204,839,409	74%
Sub-programme 2	73,791,100		73,791,100	54,790,454	74%
Sub-programme 3	5,324,000		5,324,000	3,953,111	74%
Sub Total	**354,990,263**		**354,990,263**	**263,582,974**	**74%**
Programme 2					
Sub-programme 1	207,185,654		207,185,654	153,846,924	74%
Sub-programme 2	10,970,000		10,970,000	8,145,309	74%
Sub-programme 3	28,565,000		28,565,000	21,209,730	74%
Sub Total	**246,720,654**		**246,720,654**	**183,201,963**	**74%**
TOTAL	**601,710,917**		**601,710,917**	**446,784,937**	**74%**

5.8. 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 Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Narok County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly t recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. 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 receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits as at 30th June 2018.

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 are treated as receivables. This is in recognition of the government practice where the Imprest payments are recognized as payments 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 have 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 and prescribed by the Public Sector Accounting Standards Board. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 prepared 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 .The original budget was approved by the County Assembly on xxx for the period 1st July 2017 to 30 June 2018 as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in 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 County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

13. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

Transfers from the County Treasury for Q1	80,000,000	149,886,000
Transfers from the County Treasury for Q2	170,000,000	164,246,332
Transfers from the County Treasury for Q3	100,000,000	176,000,000
Transfers from the County Treasury for Q4	190,000,000	125,293,600
Cumulative Amount	**540,000,000**	**615,425,932**

2. PROCEEDS FROM SALE OF ASSETS

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

Tender fees received		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Total		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2017/18	2016/17
	KShs	KShs
Basic salaries of permanent employees	58,164,568.00	158,332,705.50
Basic wages of temporary employees	43,923,846.43	12,236,031.10
Personal allowances paid as part of salary	173,294,343.45	119,406,803.45
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	440,500.00	8,945,350.90
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments-gratuity	25,638,347.50	24,601,635.30
Total	**301,461,605.00**	**323,522,526.25**

5. USE OF GOODS AND SERVICES

Utilities, supplies and services	405,380	850,560.65
Communication, supplies and services	1,200,118.10	652,592
Domestic travel and subsistence	97,819,558.25	65,348,125
Foreign travel and subsistence	2,483,136	67,314,187
Printing, advertising and information supplies & services	2,057,683	2,116,431.30
Rentals of produced assets	3,502,000	4,506,000
Training expenses	1,368,020	4,377,558.95
Hospitality supplies and services	6,462,853	14,773,090.55
Insurance costs	17,346,518	17,683,328.40
Specialized materials and services	2,501,724.60	1,809,583.65
Office and general supplies and services	1,859,958	1,737,266.5
Other operating expenses	3,573,625	22,361,280.85
Routine maintenance – vehicles and other transport equipment	2,112,632.4	2,552,423.20
Routine maintenance – other assets	2,618,126	2,000,000
Total	**145,311,332.35**	**208,082,428.05**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description		
Subsidies to County Corporations		
See list attached		
(insert name)		
Subsidies to Private Enterprises		
See list attached		
(insert name)		
TOTAL		

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Transfers to National Government entities		
Transfers to other County Assembly entities-car loan fund a/c	7,832,327	27,000,000
(insert name of budget agency)		
TOTAL	**7,832,327**	**27,000,000**

8. OTHER GRANTS AND TRANSFERS

Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Total		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

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

[illegible]	[illegible]	[illegible]
Purchase of Buildings		
Construction of Buildings	29,266,309	25,283,293.95
Refurbishment of Buildings		10,679,464.85
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		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	4,515,012.4	
Purchase of Office Furniture and General Equipment	1,029,941	2,970,576.90
Purchase of ICT Equipment, Software and Other ICT Assets	602,906	2,596,485
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total	**35,412,168**	**42,318,886.30**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

Bank Charges		
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
Total		

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. OTHER PAYMENTS

Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfer to Private Non-Financial Enterprises		
Other expenses		
Domestic Accounts		
Total		

(Provide detailed explanations for other payments)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Central bank account No:1000286601	Development Acc	195,228.00	3,037,242.20
Central bank account No:1000198467	Recurrent Acc	3,271.30	2,550,699.20
Total		**198,499**	**5,587,941.40**

(NB: all bank accounts operated by the County Assembly should be included in this note.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should be analysed as follows:

Location 1		
Location 2		
Location 3		
Total		

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

14. ACCOUNTS RECEIVABLE

Government Imprests	60,283,860.40	8,914,150
Clearance Accounts		
Staff Advances		
Other Advances		
Total	**60,283,860.40**	**8,914,150**

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

15. ACCOUNTS PAYABLE

Deposits and Retentions		
Total		

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

Bank accounts	2,760,447.40	80,053,750.70
Cash in hand	-	
Accounts Receivables-car loans and mortgage		56,946,249.30
Accounts Payables		
Total	2,760,447.40	**137,000,000**

17. PRIOR YEAR ADJUSTMENTS

Adjustments on bank account balances		
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (*specify*)		
Total		

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

5.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Construction of buildings	28,853,856	6,717,959.95
Construction of civil works		
Supply of goods	9,177,990	
Supply of services	30,905,628	8,716,435
Total	**68,937,474**	**15,434,394.95**

2. PENDING STAFF PAYABLES (See Annex 2)

Names of staffs	-	43,627,295.25
Total	-	**43,627,295.25s**

3. OTHER PENDING PAYABLES (See Annex 3)

Amounts due to National Government entities		
Amounts due to County Government entities		
Amounts due to third parties		
Total		

4. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;

- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs		
Key Management Compensation(Clerk and Heads of departments)		
Total Compensation to Key Management		
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	7,832,327	27,000,000
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
Total Transfers to related parties	**7,832,327**	**27,000,000**
Transfers from related parties		
Transfers from the County Executive- Exchequer		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties		

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....18 Dec 2018

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
	A	b	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
		A	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Land				
Buildings and structures		29,266,309		26,458,606
Office equipment,	1,143,050	4,515,012.40		1,508,486
furniture and fittings	5,493,000	1,029,941		7,263,631
ICT Equipment, Software and Other ICT Assets	799,950	602,906		649,962.5
Other Machinery and Equipment				
Kitchen Equipment	47,000			39,950
Motor vehicles	22,300,000			17,840,000
Total	**29,783,000**	**35,412,168**		**53,760,635.5**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

Name of Payee	Date	Amount (Kshs)	KShs	KShs
ASBETTY MALASO KINAIYA	2-Aug-17	150,000.00		150,000.00
WILLIAM KAYIOK KAIGIL	2-Aug-17	255,200.00		255,200.00
BETTY CHEROTICH	3-Aug-17	100,000.00		100,000.00
MARY NAMAYIAN	3-Aug-17	20,000.00		20,000.00
JACKSON SWAKEI YENKO	4-Aug-17	586,200.00		586,200.00
JOYCE NAILOLE TOPOTI	4-Aug-17	700,968.00		700,968.00
NICHOLAS KIPKEMOI ROTICH	24-Aug-17	10,000.00		10,000.00
CAROLINE SIALO KETERE	7-Sep-17	60,000.00		60,000.00
JAPHETH KIMUTAI TANGUS	7-Sep-17	542,000.00		542,000.00
JAPHETH KIMUTAI TANGUS	7-Sep-17	696,700.00		696,700.00
MAREN SILVESTER LEMASHON	7-Sep-17	45,000.00		45,000.00
MARY YIAPANOI NKOYO	7-Sep-17	250,000.00		250,000.00
NCHOE RAKITA FRED	12-Sep-17	350,000.00		350,000.00
ALFRED GILISHO SANKALE	13-Sep-17	798,168.00		798,168.00
BEATRICE WAIRIMU MASAGO	15-Sep-17	347,000.00		347,000.00
MARY YIAPANOI NKOYO	15-Sep-17	96,000.00		96,000.00
NICHOLAS KIPKEMOI ROTICH	18-Sep-17	78,000.00		78,000.00
PARMALAI DANIEL KARIANKEI	27-Sep-17	244,000.00		244,000.00
SORORUA SENGENY	27-Sep-17	20,000.00		20,000.00
PETER SHAKAMAE TIANTA	4-Oct-17	235,200.00		235,200.00
DANSON KUNINI NKURUNA	5-Oct-17	226,000.00		226,000.00
JACKSON SWAKEI YENKO	6-Oct-17	62,000.00		62,000.00
KARATINA MALIT LENGUES	6-Oct-17	215,400.00		215,400.00
BRIAN LEMAIYAN LETUYA	10-Oct-17	125,800.00		125,800.00
ESTHER MBAIRE GITHINJI	10-Oct-17	2,132,200.00		2,132,200.00
LORNAH RETETI SOSIO	10-Oct-17	250,000.00		250,000.00
ASBETTY MALASO KINAIYA	17-Oct-17	150,000.00		150,000.00
JAPHETH KIMUTAI TANGUS	17-Oct-17	651,100.00		651,100.00
NICHOLAS KIPKEMOI ROTICH	19-Oct-17	187,000.00		187,000.00
JUSTUS SINOYIA YIAILE	24-Oct-17	454,864.00		454,864.00
WILLIAM MUSEKENYA	24-Oct-17	42,000.00		42,000.00
BEATRICE KADESA OKANGA	1-Nov-17	30,000.00		30,000.00
WINNIE NANINI TOROME	1-Nov-17	30,000.00		30,000.00
BRIAN LEMAIYAN LETUYA	6-Nov-17	373,200.00		373,200.00

FRANCIS SAITOTI NAISUAKO	6-Nov-17	282,000.00		282,000.00
FLORENCE NOLAISUNKUN KUYIONI	9-Nov-17	100,000.00		100,000.00
JACQUELINE RIMAS SAITIEU	16-Nov-17	185,600.00		185,600.00
JOHN MAYANI TUYA	16-Nov-17	182,000.00		182,000.00
FLORENCE NOLAISUNKUN KUYIONI	1-Dec-17	30,000.00		30,000.00
BEATRICE KADESA OKANGA	7-Dec-17	400,800.00		400,800.00
BEATRICE WAIRIMU MASAGO	7-Dec-17	3,123,880.00		3,123,880.00
BRIAN LEMAIYAN LETUYA	7-Dec-17	250,000.00		250,000.00
JANE SINTOYIA SALENOI	7-Dec-17	150,000.00		150,000.00
JANE SINTOYIA SALENOI	7-Dec-17	60,000.00		60,000.00
KAREN TIKANI	7-Dec-17	99,000.00		99,000.00
MARY SENO KIMINTA	7-Dec-17	150,000.00		150,000.00
NICHOLAS KIPKEMOI ROTICH	7-Dec-17	990,000.00		990,000.00
NICHOLAS KIPKEMOI ROTICH	7-Dec-17	964,450.00		964,450.00
VIOLA CHELAGAT	7-Dec-17	171,800.00		171,800.00
GIDEON LANGAT	8-Dec-17	250,200.00		250,200.00
HELLEN SOILA LERIONKA	8-Dec-17	95,200.00		95,200.00
LORNAH RETETI SOSIO	8-Dec-17	250,000.00		250,000.00
BEATRICE WAIRIMU MASAGO	19-Dec-17	50,000.00		50,000.00
ESTHER MBAIRE GITHINJI	19-Dec-17	392,800.00		392,800.00
JACQUELINE RIMAS SAITIEU	19-Dec-17	3,747,600.00		3,747,600.00
JOSEPH KOSHUKU NCHURIE	19-Dec-17	678,600.00		678,600.00
KETUYIO MOSES	19-Dec-17	1,175,000.00		1,175,000.00
PAUL RISA MUNTET	19-Dec-17	2,519,200.00		2,519,200.00
JAPHETH KIMUTAI TANGUS	20-Dec-17	667,200.00		667,200.00
SAMWEL MALABA WANYONYI	20-Dec-17	90,000.00		90,000.00
DICKSON MUTUA OLE LONGOSHOSH	23-Jan-18	64,200.00		64,200.00
JOYCE NAILOLE TOPOTI	23-Jan-18	50,150.00		50,150.00
KARATINA MALIT LENGUES	23-Jan-18	298,800.00		298,800.00
MERCY NASHIPAI MAKALLAH	23-Jan-18	260,200.00		260,200.00
WINNIE NANINI TOROME	23-Jan-18	181,000.00		181,000.00
BEATRICE WAIRIMU MASAGO	31-Jan-18	66,000.00		66,000.00
EMMANUEL KETERE KAMAMIA	31-Jan-18	50,000.00		50,000.00
KETUYIO MOSES	7-Feb-18	754,400.00		754,400.00
NICHOLAS KIPKEMOI ROTICH	7-Feb-18	275,200.00		275,200.00
PARMALAI DANIEL KARIANKEI	7-Feb-18	163,500.00		163,500.00
SAMWEL MALABA WANYONYI	7-Feb-18	85,000.00		85,000.00
STEPHEN SANOE SIMAI	7-Feb-18	52,000.00		52,000.00
WILLIAM MUSEKENYA	7-Feb-18	962,800.00		962,800.00

BEATRICE NAMPAYIO NADOSOITO	22-Feb-18	30,000.00		30,000.00
CECILIA TIRIKE SILANTOI	22-Feb-18	30,000.00		30,000.00
CHEBET TONUI NAOMY	22-Feb-18	30,000.00		30,000.00
CHEROTICH MAGRETE KONUCHE	22-Feb-18	30,000.00		30,000.00
DANSON ONGUARI NOOSEK	22-Feb-18	30,000.00		30,000.00
EUNICE MPALE SIARE	22-Feb-18	30,000.00		30,000.00
EVALYNE NAMUNYAK PERE	22-Feb-18	30,000.00		30,000.00
FAITH NAIPERIAE LOLCHOKI	22-Feb-18	30,000.00		30,000.00
FANCY CHEPKORIR TIONGIK	22-Feb-18	30,000.00		30,000.00
HELLEN SHUUMA KIPUSI	22-Feb-18	30,000.00		30,000.00
ISACK SHAMUR KIRUI	22-Feb-18	30,000.00		30,000.00
JANE SERMETEI SAIROWUA	22-Feb-18	30,000.00		30,000.00
JEPKEMOI SHARON	22-Feb-18	30,000.00		30,000.00
LINNER CHEPKORIR BIOMDO	22-Feb-18	30,000.00		30,000.00
MASIANE KOOKI	22-Feb-18	30,000.00		30,000.00
MONICAH SIALO NJAPIT	22-Feb-18	30,000.00		30,000.00
MOSES TUMATE KIJAPE	22-Feb-18	30,000.00		30,000.00
NASERIAN HELLEN NTAYIA	22-Feb-18	30,000.00		30,000.00
NTIMAMA OLE TANYAI	22-Feb-18	30,000.00		30,000.00
PHILIP TAJEU KUMOMORU	22-Feb-18	30,000.00		30,000.00
REGINA CHEPKOECH	22-Feb-18	30,000.00		30,000.00
SINORE LAAN	22-Feb-18	30,000.00		30,000.00
VIVIAN TAATA SAPIT	22-Feb-18	30,000.00		30,000.00
WILSON LEITATI RATIA	22-Feb-18	30,000.00		30,000.00
ZEDDY CHEPKEMOI	22-Feb-18	30,000.00		30,000.00
JOYCE NAILOLE TOPOTI	26-Feb-18	112,000.00		112,000.00
KARATINA MALIT LENGUES	26-Feb-18	105,000.00		105,000.00
MERCY NASHIPAI MAKALLAH	26-Feb-18	202,000.00		202,000.00
SAMWEL MALABA WANYONYI	26-Feb-18	31,000.00		31,000.00
WILLIAM KAYIOK KAIGIL	26-Feb-18	103,000.00		103,000.00
EMILY NAIGURAN KINNE	27-Feb-18	30,000.00		30,000.00
ESTHER WAMBUI NJENGA	27-Feb-18	60,000.00		60,000.00
JOYCE CHEPKEMOI RONOH	27-Feb-18	30,000.00		30,000.00
VIOLA CHELAGAT	27-Feb-18	220,900.00		220,900.00
NICHOLUS TALENGO LENKOI	7-Mar-18	210,000.00		210,000.00
JAPHETH KIMUTAI TANGUS	12-Mar-18	890,800.00		890,800.00
SAMWEL MALABA WANYONYI	12-Mar-18	80,500.00		80,500.00
STEPHEN SANOE SIMAI	12-Mar-18	959,100.00		959,100.00
STEPHEN SANOE SIMAI	12-Mar-18	1,438,400.00		1,438,400.00

FLORENCE NOLAISUNKUN KUYIONI	13-Mar-18	150,000.00		150,000.00
ANN CHEPKOECH	14-Mar-18	30,000.00		30,000.00
ESTHER MBAIRE GITHINJI	14-Mar-18	871,700.00		871,700.00
FLORENCE NOLAISUNKUN KUYIONI	14-Mar-18	150,000.00		150,000.00
SAMWEL MALABA WANYONYI	14-Mar-18	864,500.00		864,500.00
LORNAH RETETI SOSIO	16-Mar-18	296,000.00		296,000.00
SAMWEL MALABA WANYONYI	16-Mar-18	586,000.00		586,000.00
WILLIAM MUSEKENYA	16-Mar-18	257,600.00		257,600.00
FAITH NASERIAN NAIMODU	20-Mar-18	176,800.00		176,800.00
JULIUS MEIPONYI LEMURT	27-Mar-18	450,000.00		450,000.00
EDWIN SAITOTI SARISAR	3-Apr-18	30,000.00		30,000.00
SHAEL CHEPKURUI RUTOH	3-Apr-18	30,000.00		30,000.00
ANNE NAISIAE BABU	6-Apr-18	60,000.00		60,000.00
BRIAN LEMAIYAN LETUYA	6-Apr-18	255,200.00		255,200.00
ESTHER MBAIRE GITHINJI	6-Apr-18	828,000.00		828,000.00
KETUYIO MOSES	6-Apr-18	800,000.00		800,000.00
WILLIAM MUSEKENYA	6-Apr-18	652,000.00		652,000.00
ESTHER MBAIRE GITHINJI	10-Apr-18	188,700.00		188,700.00
JAPHETH KIMUTAI TANGUS	10-Apr-18	742,400.00		742,400.00
JOSEPH KOSHUKU NCHURIE	10-Apr-18	850,000.00		850,000.00
KETUYIO MOSES	10-Apr-18	25,000.00		25,000.00
PATRICK PARSINANTE KOSEN	10-Apr-18	10,000.00		10,000.00
PATRICK PARSINANTE KOSEN	10-Apr-18	30,000.00		30,000.00
RICHARD KIMUTAI ROTICH	10-Apr-18	706,400.00		706,400.00
SORORUA SENGENY	10-Apr-18	176,800.00		176,800.00
SORORUA SENGENY	10-Apr-18	391,200.00		391,200.00
STANLEY SAPURR	10-Apr-18	874,000.00		874,000.00
STANLEY SAPURR	10-Apr-18	838,000.00		838,000.00
VICTOR TUYA	10-Apr-18	30,000.00		30,000.00
VICTOR TUYA	10-Apr-18	30,000.00		30,000.00
VICTOR TUYA	10-Apr-18	13,000.00		13,000.00
ASBETTY MALASO KINAIYA	11-Apr-18	12,530.40		12,530.40
ALEX OLE NARANKAIK	16-Apr-18	60,000.00		60,000.00
ANN CHEPKOECH	16-Apr-18	60,000.00		60,000.00
EDWIN SAITOTI SARISAR	16-Apr-18	60,000.00		60,000.00
SHAEL CHEPKURUI RUTOH	16-Apr-18	60,000.00		60,000.00
WILSON LEITATI RATIA	16-Apr-18	60,000.00		60,000.00
BEATRICE KADESA OKANGA	3-May-18	149,400.00		149,400.00
DANSON KUNINI NKURUNA	3-May-18	156,000.00		156,000.00

FRANCIS SAITOTI NAISUAKO	3-May-18	418,500.00		418,500.00
RICHARD KIMUTAI ROTICH	3-May-18	148,400.00		148,400.00
VICTOR TUYA	3-May-18	216,000.00		216,000.00
ESTHER WAMBUI NJENGA	16-May-18	41,150.00		41,150.00
NCHOE RAKITA FRED	16-May-18	318,400.00		318,400.00
PARMALAI DANIEL KARIANKEI	16-May-18	139,000.00		139,000.00
SAMWEL MALABA WANYONYI	16-May-18	165,800.00		165,800.00
AMMANUEL LEPAPA MUNTET	28-May-18	30,000.00		30,000.00
AMMANUEL LEPAPA MUNTET	28-May-18	24,000.00		24,000.00
BETTY CHEROTICH	28-May-18	210,000.00		210,000.00
JAPHETH KIMUTAI TANGUS	22-Jun-18	130,800.00		130,800.00
DANSON KUNINI NKURUNA	25-Jun-18	95,600.00		95,600.00
ESTHER MBAIRE GITHINJI	25-Jun-18	86,000.00		86,000.00
ALEX OLE NARANKAIK	27-Jun-18	60,000.00		60,000.00
CHEROTICH MAGRETE KONUCHE	27-Jun-18	60,000.00		60,000.00
DANSON ONGUARI NOOSEK	27-Jun-18	60,000.00		60,000.00
ISACK SHAMUR KIRUI	27-Jun-18	60,000.00		60,000.00
JANE SERMETEI SAIROWUA	27-Jun-18	60,000.00		60,000.00
MOSES TUMATE KIJAPE	27-Jun-18	60,000.00		60,000.00
REGINA CHEPKOECH	27-Jun-18	60,000.00		60,000.00
SINORE LAAN	27-Jun-18	60,000.00		60,000.00
WILSON LEITATI RATIA	27-Jun-18	60,000.00		60,000.00
ANN CHEPKOECH	28-Jun-18	60,000.00		60,000.00
BEATRICE NAMPAYIO NADOSOITO	28-Jun-18	60,000.00		60,000.00
CECILIA TIRIKE SILANTOI	28-Jun-18	60,000.00		60,000.00
EDWIN SAITOTI SARISAR	28-Jun-18	60,000.00		60,000.00
EVALYNE NAMUNYAK PERE	28-Jun-18	60,000.00		60,000.00
HELLEN SHUUMA KIPUSI	28-Jun-18	60,000.00		60,000.00
HELLEN SOILA LERIONKA	28-Jun-18	4,020,100.00		4,020,100.00
HELLEN SOILA LERIONKA	28-Jun-18	4,723,600.00		4,723,600.00
JEPKEMOI SHARON	28-Jun-18	60,000.00		60,000.00
JOYCE CHEPKEMOI RONOH	28-Jun-18	60,000.00		60,000.00
LORNAH RETETI SOSIO	28-Jun-18	250,000.00		250,000.00
NASERIAN HELLEN NTAYIA	28-Jun-18	60,000.00		60,000.00
SHAEL CHEPKURUI RUTOH	28-Jun-18	60,000.00		60,000.00
ZEDDY CHEPKEMOI	28-Jun-18	60,000.00		60,000.00
	Total	60,283,860.40		60,283,860.40

7. ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding lance 2018	Outstanding Balance 2017
	A	b	c	d=a-c	
Construction of buildings					
Da-cream contractors ltd-Nkareta ward	1,866,930	13-03-2018	933,469	933,469	
2. Talek- mara Enterprises-clerk $speakers office	1,406,960	22-03-2018		1,406,960	
3. Majipito investment co-Naikarra ward	1,943,730	22-03-2018		1,943,730	
4. Samoha contractors ltd-mara ward	2,159,694	8/3/2018	973,091.45	1,186,602.55	
5. Safi construction and transport-perimeter wall suswa	12,692,046	1/12/2017	10,300,741.5	4,416,087.85	2,024,783.35
–renovation of chambers					
–additional offices phase two					
6. Bridgeville height construction co-parking.	2,357,968	25-08-2016	-	4,765,338	2,407,370
7. Towfiq building $ construction-additional offices	19,718,384	4/8/2016	16,646,553.6	9,789,790.40	6,717,959.95
Sub-Total	**42,145,712**		**28,853,856**	**24,441,978**	**11,150,113**
Construction of civil works					
Sub-Total					
Supply of goods					

Supplier of Goods	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Commens
	A	b	c	d=a-c		
supply of goods						
Weiwei investment	1,345,870	31st oct 2017	389,741	956,129		
Maish bazaar	3,116,896	26th sept 2017	2,227,180	816,716		
Loshon integral dev ltd	347,150	9th Nov 2017	275,650	71,500		
MFI document solution	2,350,000	14th Nov 2017		2,350,000		
Budget furniture	316,000	7th Nov2017		316,000		
Amasho contractors	960,200	15th Dec2017	560,700	399,500		
Fairdeal furniture	3,146,645	11th April2018		3,146,645		
Olosho Dukuya	1,289,400	15th Dec2017	684,400	605,000		
Timito enterprises	727,100	1st Nov2017	495,600	231,500		
South rift tyre mart	436.000	16th oct 2017	196,000	240,000		
			TOTALS	9,177,990		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	A	b	c	d=a-c		
supply of goods						
The star	2,218,712	2rd Nov 2017	849,802	1,368,910		
The standard	643,336	17th Oct17	177,480	465,856		
inset ventures ltd	467,600	30th jan 18		467,600		
New rangers restaurant	2,100,450	5th oct 2017	1,567,000	533,450		
chambai hotel	540,000	5th oct 2017		540,000		
lexington hotel	1,826,670	7th oct 2017	1,230,005	596,665		
Safaricom Ltd	596,665	2nd nov 2017		596,665		
Institute for capacity building[INCAD]	3,727,280	2nd nov 2017	1,958,610	1,768,670		
Centre for parliamentary studies [CPST]	1,150,132	29th nov 2017		1,150,132		
Kenya institute of management[KIM]	880,000	1st sept 20176	648,000	232,000		
synergy development system	1,043,420	25th jan 2018		1,403,420		
Kenya school of government	526,200	13th dec 2017		526,200		
ICPAK	1,913,950	18-Oct-17	22,800	1,891,150		
school of human and intellectual capital	1,952,000	19th feb 2017	618,000	1,334,000		
ICPSK	550,000	4thsept 2017		550,000		
C.I.C insurance	18,894,431	27th jul2017	13,947,185.4	4,947,246		
kamwaro and advocates	3,700,000	26thjan 2018		3,700,000		
axis promedia ltd	1,978,000	5th dec 2017	859,000	1,119,000		
asano and associates	2,500,000	11th jan2018	1,620,000	880,000		
maina ngaruyia and co. advocate	1,438,400	21-Mar-18	1,385,757	52,643		
Toyota bhogals narok	106,467	21th mar 2018	60,034	46,433		
teco fedy	768,210	2nd nov 2017	605,510	162,700		
amaco insurance	4,981,360	2nd nov 2017	3,671,360	1,310,000		
granite holdings	810,000	4thsept 2017	570,000	240,000		
c.m.c motors	480,073	4-May-18		480,073		
Kenya power	10,831	3-May-18		10,831		
Narok coffee house	148,540	17-Oct-17	66,882	81,658		
Ethics and Integrity	1,584,000	15thfeb 2018	540,000	1,044,000		

kosen safaris	3,097,680	7-Nov-17	2,349,075	748,605
Empress cleaning services	1,050,000	10thjan 2018		1,050,000
Nation media group ltd	516,200	2nd nov 2017		516,200
Narok water and sewerage	88,730	16th jan 2018	19,490	69,240
Maasai mara Autos	436,100	31st Aug 2017	268,050	168,050
peto enterprises	794,305	19th Dec 2017	204,700	589,605
Osiligi enterprises	289,025	11th jan2018		289,025
Kenya institute of supply management	235,600	30th jan 18		235,600
kenol	100,000	13th may 2018		100,000
			TOTALS	**30,905,628**