REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF VIHIGA

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF AUDITOR GENERAL
WESTERN HUB.
15 MAY 2018
Sign
P.O. Box 2042 - 50100 KAKAMEGA

Revised template of 30/06/2017

HARAMBEE

VIHIGA COUNTY ASSEMBLY

AMMENDED 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)

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 38 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 *entity's* day-to-day management is under the following key organs:

VIHIGA COUNTY ASSEMBLY SERVICE BOARD

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	**- Mr. KILINGA AMBAKA JOAB**
2.	Deputy Clerk	**- NASHON OPANGA KUSINA**
3.	Principal Finance Officer	**- OSCAR MIYINZI JAGONA**
4.	Senior Procurement Officer	**- JULIET ASILA AMBUNE**

(d) Fiduciary Oversight Arrangements

VIHIGA COUNTY ASSEMBLU FINANCE COMMITTEE- Charged with scrutinizing the expenditures of the County Government Entities to ensure prudence in their Financial Undertakings

VIHIGA COUNTY ASSEMBLY PUBLIC ACCOUNTS AND INVESTMENT COMMITEES that acts as a watchdog as far as the usage of public funds is concerned

(e) Entity Headquarters

P.O. Box 90, Maragoli
Majengo- Luanda Road
VIHIGA, KENYA

(f) Entity Contacts

Telephone: (020) 2094140
E-mail: vihigaassembly@gmail.com
Website: www.vihigacountyassembly.or.ke

(g) Entity Bankers

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

2. Co-operative Bank of Kenya(Mbale Branch)
   P.O BOX. 816-50300
   Maragoli, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance
In the year 2016/2017, the County Assembly was allocated 533,773,279.00 as the Recurrent Budget of which the Exchequer financed it Fully at 100%. *For the Development Budget, the County Assembly was allocated 115,000,000.00, out of this Kes66,370,000.00 was released by the Exchequer, representing 57.71%.*
Operational Performance

Sign

For.

Clerk of the County Assembly

STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30th June 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's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30th June 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's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30th June 2017.

Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF VIHIGA 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 Vihiga set out on pages 1 to 32, which comprise the statement of financial assets and liabilities 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 effect of the matters 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 Vihiga as at 30 June 2017, and of its performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply the 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 and Other Matter sections of my report, based on the audit 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. Inaccuracy of the Statement of Cash Flows

The cash flow statement was not properly prepared with necessary adjustment for changes in accounts payables and accounts receivables of Kshs.6,273,798 and Kshs.7,198,587 respectively for the financial year under review. Further, the cash and cash equivalents balance of Kshs.7,250,695 at year end differs with Kshs.8,217,859 reported in the statement of financial assets and liabilities. Also, there is a casting error in the net cash flows from operating activities balance of Kshs.29,860,137 instead of Kshs.30,235,245.

In the circumstances, it was not possible to ascertain accuracy of the statement of cash flows.

2. Accounts Receivables

The accounts receivable balance of Kshs.47,849,838 includes a figure of Kshs.47,662,836 in respect of under receipt of Development Exchequer. It was not clear how the Development Exchequers under receipt of Kshs.47,662,836 has been reported as part of accounts receivables whereas the financial statements are prepared under IPSAS (Cash Basis) of accounting method.

In the circumstances, accuracy of the accounts receivable balance could not be confirmed.

3. Accounts Payables

It was noted that, contrary to IPSAS (Cash Basis) method of accounting, the accounts payable figure of Kshs.48,817,002 includes an amount of Kshs.31,147,556 in respect of pending bills for supply of goods and services as analyzed in note 15 to the financial statements and annex 1. The practice of reporting pending bills as a line item in the financial statement is an accrual basis of accounting.

In the circumstances, it was not possible to ascertain accuracy on the balance of accounts payable as at 30 June 2017.

4. Compensation to Employees

4.1 Irregular Sitting Allowances

It was noted that the plenary attendance register had fourteen (14) sessions whereby sixty (60) members who had been closed out of the attendance register and they irregularly added their names, resulting into extra expenditure of Kshs.234,000 in sitting allowances as detailed in the table.

Date	Session	Irregular Attendance	Rate (Kshs)	Total Amount (Kshs)
21-Feb-17	Morning	3	3,900	11,700
07-Mar-17	Afternoon	1	3,900	3,900
09-Mar-17	Afternoon	1	3,900	3,900
15-Mar-17	Morning	3	3,900	11,700
16-Mar-17	Afternoon	16	3,900	62,400
28-Mar-17	Afternoon	1	3,900	3,900
26-Apr-17	Morning	3	3,900	11,700
25-Apr-17	Afternoon	1	3,900	3,900

26-Apr-17	Afternoon	2	3,900	7,800
27-Apr-17	Afternoon	4	3,900	15,600
03-May-17	Morning	6	3,900	23,400
03-May-17	Afternoon	7	3,900	27,300
04-May-17	Afternoon	5	3,900	19,500
05-May-17	Morning	7	3,900	27,300
Total		**60**		**234,000**

4.2 Double Allowance

It was noted that sixteen (16) departmental committees with cumulative membership of 179 had 60 concurrent meetings while the plenary was going on with an attendance of almost 99% meaning the sessions involved resulted to double sitting allowances amounting to Kshs.2,983,500 as detailed in the table below.

Committee	Sessions	Members	Members Sessions	Amount (Kshs)
1. Agriculture	4	9	28	156,000
2. Budget	5	9	35	195,000
3. Business	5	21	95	429,000
4. Education	5	14	60	292,500
5. Env & Water	3	9	21	117,000
6. Finance	4	13	44	218,400
7. Health	4	9	28	156,000
8. Implementation	5	9	35	195,000
9. Justice	5	13	55	273,000
10. Labour	2	9	14	78,000
11. Lands	2	9	14	78,000
12. Liasion	3	13	33	163,800
13. Paic	1	5	3	23,400
14. Public Service	5	13	55	273,000
15. Trade	6	11	54	280,800
16. Transport	1	13	11	54,600
Total Sessions	**60**	**179**	**585**	**2,983,500**

4.3 Payments in Excess of SRC Recommended Monthly Ceilings

All the 40 members of the County Assembly were irregularly paid allowances in excess of their Salaries and Remuneration Commission approved monthly sitting allowances of Kshs.124,800 resulting to a cumulative overpayment of Kshs.2,838,900. No reason was provided for failure to adhere to the SRC ceilings.

4.4 Irregular Plenary Sitting Allowance

Five (5) MCAs were paid sitting allowances for Chair and Vice Chair using the Departmental Committee Rates at the plenary for 224 sessions instead of the plenary rates irregularly earning Kshs.1,426,100 instead of Kshs.910,000 resulting into an overpayment of Kshs.516,000. Also, it was not clear why these members were paid benefits which they are not entitled.

Member	Total	Rate Applied	Actual Total	Expected Rate	Expected Total	Loss
Deputy Speaker	28	6,500	182,000	5,200	145,600	36,400
Chair Committee	173	6,500	1,124,500	3,900	674,700	449,800
Vice Chair Committee	23	5,200	119,600	3,900	89,700	29,900
Total	**224**		**1,426,100**		**910,000**	**516,100**

4.5 Non-Taxed Employment Benefits

It was noted that the Assembly Speaker enjoys employment benefits such as; motor vehicle, house and domestic servants which are not being taxed in accordance with Income Tax Act, 470. The unrecovered amount during the year under review totaled Kshs.1,206,000. In the circumstances, the County Assembly was in breach of the tax law.

5. Use of Goods and Services

The statement of receipts and payments reflects a figure of Kshs.189,999,737 on Use of Goods and Services. However, a review of supporting documents revealed the following anormalies.

5.1 House Business Sittings

Included in the use of goods and services figure of Kshs.189,999,737 is an amount of Kshs.435,000 being sitting allowance paid to members of the County Assembly House Business Committee through imprests advanced to the Clerk. No explanation was given for not charging the sitting allowance to correct expenditure vote of compensation of employees.

5.2 Committee on Powers and Privileges

Included in the use of goods and services figure of Kshs.189,999,737 is an amount of Kshs.616,000 paid to members of the assembly committee of powers and privileges for attending benchmarking visit of the County Assembly of Siaya and the payment is by design charged to use of goods and services instead of compensation of employees.

Also, it was noted that the members were paid per diem for four (4) to attend a one (1) day event in Nairobi and not in Siaya as stated in the documents. No explanation was

given for the disparity in the payment voucher details and venue of the event and number of days of per diem.

In the circumstances, it was not possible to ascertain the accuracy of the expenditure of Kshs.189,999,737 incurred in use of goods and services incurred during the year.

6. Acquisition of Assets

6.1 Landscaping, Cabro Works and Car Park Project

The statement of receipts and payment reflects acquisition of assets figure of Kshs.48,205,624 which includes an amount of Kshs.45,228,117 in respect of payment to a local contractor for the construction and Civil Works in landscaping, Cabro Works and Car Park project. However, an audit review of supporting documents revealed the following anormalies;

6.1.1 Delay in Contract Execution

In May 2016, an agreement to last 12 weeks was entered into between the Vihiga County Assembly and a local contractor for Landscaping, Cabro Works and Car Park at an initial cost of Kshs.52,754,768 with the initial expected completion date being 28 July 2016 but later revised to 30 August 2016. The project had not been completed as at the time audit exercise was concluded, eighty-six (86) weeks after expiry of the contract period.

6.1.2 Interim Certificates of Work Done

Three interim certificates of work done cumulatively amounting to Kshs.52,754,768, were issued to authorize that the contractor had fully completed all the project works. However, an audit review shows that these certificates were found to be only mere summaries without any linkage to the bills of quantities and therefore did not have any details of the specific works done. As a result, it was not clear how the verification of the work said to have been finished was accepted. No plausible explanation was given for failure to provide details of the specific measured works and link the same to the bills of quantity as required in law.

6.1.3 Unaccounted for Work Done

Evaluation of ten (10) specific items in the bills of quantities on a sample basis with a quoted price of Kshs.28,560,400 revealed huge discrepancies for the works certified and paid for versus those undertaken as required in the bills of quantities which evaluated to cost Kshs.12,635,725 thereby resulting to a variance of Kshs.15,924,675 representing certified works not done. This exaggeration of the bills of quantities ultimately allowed the contractor to be paid for services not rendered which is a loss to the assembly.

6.1.4 Change in Design

An audit review of the project documents revealed that the parking design was changed from the envisaged 102 parking spaces to a new design for only 70 motor vehicles. The

revised design work and corresponding financial implications, if any was not availed for review.

6.1.5 Failure to deduct and remit VAT, Withholding Tax and Retention

During the year under review, the contractor was paid a total of Kshs.45,228,117 and in the payment vouchers, a total of Kshs.9,105,598 in respect of 10% retention fee, 3% withholding tax and 6% withheld VAT were deducted. However, it was noted that out Kshs.9,105,598 deducted from the contractor, only Kshs.1,422,505 had been remitted to the Kenya Revenue Authority, leaving non-accounted for balance of Kshs.7,683,093.

6.1.6 Non-accounted for Project Funds

Included in the contract sum of Kshs.52,754,768 were prime costs, provisional sums and contingencies all amounting to Kshs.8,006,182. From the bills of quantities document, the provisional sum and contingencies of Kshs.8,006,182 includes; electrical installations of Kshs.1,250,000, professional fees of Kshs.600,000 and contingencies amount of Kshs.4,156,182, all of which have not been explained how they were certified and paid to the contractor.

6.2 Supply and Installation of Generator

Included in the acquisition of assets figure of Kshs.48,205,624 in respect to Acquisition of Assets, is Kshs.2,112,600 spent during the year on Purchase of Specialized Plant, Equipment and Machinery – Generator.

In May 2016, a local company was awarded the tender to supply, install and commission a Standby Generator at contract price of Kshs.2,112,600 but under unclear circumstances, it was not until February 2017 when a formal LPO was raised. The generator was finally delivered in March 2017. However, upon physical verification in March 2018, it was noted that one year down the line, the generator has never been installed or commissioned for use as intended despite the assembly having paid the total amount. Further the contract included dropping of three phase electricity line, and laying the cables to the connection center at a cost of Kshs.562,000 which has equally not been done.

In the circumstances, the propriety, accuracy and completeness of acquisition of assets figure of Kshs.48,205,624 could not be confirmed.

7.0 Other Payments

The statement of receipts and payments reflects against other payments an amount of Kshs.64,560,337. However, an audit review disclosed that Kshs.15,210,427 relates to compensation of employees while the balance of Kshs.49,349,950 was for use of goods and services. It was not clear why these items could not be accounted under the correct account classification. As the accounts stand now, the respective expenditure items for compensation and use of goods and services are understated to the extent of the respective amounts now classified as other payments.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Vihiga 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 judgments, are of most significance in the audit of the financial statements of the year under review. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Budget Performance Analysis

The summary statement of appropriation: recurrent and development combined reflects unexplained variances of over 10% between the current and prior year figures for the following items:

Item	Financial statement balances	Prior year actual - 2015/16	Variance	Difference between current and prior year actual
	Kshs.	Kshs.	Kshs.	%
Domestic travel and subsistence	118,031,217	197,168,835	(79,137,618)	-40%
Printing, advertising and information supplies and services	1,744,383	2,969,005	(1,224,622)	-41%
Rentals of produced Assets	7,960,000	1,784,294	6,175,706	346%
Training expenses	6,964,406	16,302,850	(9,338,444)	-57%
Hospitality, supplies and services	8,444,331	6,020,909	2,423,422	40%

Management of utilities, supplies and services may not have been efficiently achieved

2. Un Authorised Payments

A review of payment vouchers amounting to Kshs.3,821,860 revealed that they were paid without being authorized by the AIE holder. The propriety and genuiness of these expenditure could not be ascertained

3. Procurements not Budgeted for

A review of procurement records shows that goods and services amounting to f Kshs.2,264,000 were made by the County Assembly but they were not budgeted for in the financial year. Procurements not Budgeted for may lead to un planned services and goods being procured which may not be applied prudently effectively and economically for the benefit of the assembly.

Responsibilities of Management 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 entity's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Assembly or to close 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 entity's financial reporting process.

Responsibilities of the Auditor-General on 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 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 ability to continue offering 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 continue offering 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.
- Perform such other procedures as I consider necessary in the circumstances.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements.

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Cumulative Amount2016/2017 Kshs	Comparative Period 2015/2016 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	533,773,279	624,804,710
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	83,624,197	22,150,000
TOTAL RECEIPTS		**617,397,476**	**646,954,710**
PAYMENTS			
Compensation of Employees	4	310,423,849	228,514,184
Use of goods and services	5	189,999,737	288,758,829
Subsidies	6	-	-
Transfers to Other Government Entities	7	67,800,398	-
Other grants and transfers	8	-	-
Social Security Benefits/ Gratuity	9	14,354,595	24,192,818
Acquisition of Assets	10	48,205,624	20,063,281
Finance Costs	11	118,657	109,143
Other Payments-Payments effected in July 2016	12	64,560,377	-
TOTAL PAYMENTS		**695,463,237**	**561,638,254**
SURPLUS/DEFICIT		**-78,065,761**	**85,316,456**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2017 and signed by:

Clerk of the Assembly
Name:

Chief Finance Office – County Assembly

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	Current Period 2016/2017 Kshs	Comparative Period 2015/2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	7,250,695.00	85,631,564
Cash Balances	13B	0	-
Total Cash and cash equivalents		**7,250,695.00**	**85,631,564**
Accounts receivables	14	0	55,048,425
TOTAL FINANCIAL ASSETS		**7,250,695.00**	**140,679,989**
FINANCIAL LIABILITIES			
Accounts Payables	15	0	55,090,800
NET FINANCIAL ASSETS		**7,250,695.00**	**85,589,189**
REPRESENTED BY			
Fund balance b/fwd	16	85,316,456	272,733.15
Surplus/Defict for the year		-78,065,761	85,316,456
NET FINANCIAL POSITION		**7,250,695**	**85,589,189**
	Control	***0***	***1***

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2017 and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly

V. STATEMENT OF CASH FLOWS

	Note	Cummulative 2016/2017	Comparative Period 2015/2016 Kshs
H FLOW FROM OPERATING ACTIVITIES			
eipts from operating income			
sfers from the County Treasury/Exchequer Releases	1	533,773,279	624,804,710.00
r Receipts	3	83,624,197	22,150,000.00
ments for operating expenses		-	
pensation of Employees	4	-310,423,849	-228,514,183.75
of goods and services	5	-189,999,737	-288,758,829.00
sidies	6	-	-
sfers to Other Government Entities	7	-67,800,398	-
r grants and transfers	8	-	-24,192,817.00
ial Security Benefits	9	-14,354,595	-
nce Costs	11	-118,657	-109,143
r Payments-Development Account	12	-64,560,377	-
		-	
usted for:		-	
stments during the year		-	
cash flows from operating activities		**-30,235,245**	**105,379,737.00**
		-	
HFLOW FROM INVESTING ACTIVITIES		-	
ceeds from Sale of Assets	2	-	-
isition of Assets	10	-48,205,624	20,020,906
		-	
cash flows from investing activities		-48,205,624	**20,020,906**
		-	
INCREASE IN CASH AND CASH EQUIVALENT		**-78,065,761**	**85,358,831**
sh and cash equivalent at BEGINNING of the Year		**85,316,456**	**272,733.15**
n and cash equivalent at END of the Year		**7,250,695**	**85,631,564**
er statement of assets		**7,250,695**	**85,631,564**
ntrol		**-0**	**-0**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2017 and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases- Recurrent Account	533,773,279	-	533,773,279	533,773,279	
Development Account	115,000,000	-	115,000,000	115,000,000	-
Other Receipts	-	-	-	83,624,197	-
	648,773,279	-	**648,773,279**	**732,397,476**	-
PAYMENTS					-
Compensation of Employees	313,226,037	-	313,226,037	310,423,849	99.10%
Use of goods and services	205,900,734	-	205,900,734	189,999,737	92.77%
Subsidies		-		-	-
Transfers to Other Government Entities		-		67,800,398	
Other grants and transfers		-		-	-
Social Security Benefits	14,593,824	-	14,593,824	14,354,595	98.36%
Acquisition of Assets		-		48,205,624	-
Finance Costs	52,684	-	52,684	118,657	225.22%
TOTAL	**533,773,279**	-	**533,773,279**	**630,902,860**	-
SURPLUS/ DEFICIT		-		101,494,616	0

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2017 and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly

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

eceipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization difference to final budget
	Ksh	Ksh	c=a+b	e=d-c	Ksh
RECEIPTS					
ransfers from the County reasury/Exchequer Releases	533,773,279		533,773,279	533,773,279	-
)ther Receipts	-	-	-		-
OTAL	-	-	-	-	-
AYMENTS	533,773,279	-	533,773,279	533,773,279	-
Compensation of Employees	313,226,037	-	313,226,037	310,423,849	99.10%
Jse of goods and services	205,900,734	-	205,900,734	189,999,737	92.77%
ubsidies	-	-	-	-	-
ransfers to Other Government Entities	-	-	-	12,959,359	
)ther grants and transfers	-	-	-	-	-
ocial Security Benefits	14,593,824	-	14,593,824	14,354,595	98.36%
cquisition of Assets	-	-	-	-	-
inance Costs	52,684	-	52,684	118,657	225.22%
)ther Payments	-	-	-		-
OTAL	533,773,279	-	533,773,279	527,856,197	98.89%
URPLUS/ DEFICIT	-	-	-	5,917,082	1

e entity financial statements were approved on 30th June 2017 and signed by:

For the year ended June 30, 2017

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	115,000,000	-	115,000,000	66,370,000	57.71%
Proceeds from Sale of Assets	-	-	-	-	
Other Receipts	-	-	-	-	
TOTAL	**115,000,000**	-	**115,000,000**	**66,370,000**	57.71%
PAYMENTS					
Car Park, Cabro Works and Land Scaping	55,000,000	-	-	45,228,117.00	82.23%
Power House	1,200,000	-	-	864,907.00	72.07%
Generator	3,000,000	-	-	2,112,600.00	70.42%
TOTAL	-	-	-	**48,205,624.00**	72.63%
SURPLUS/ DEFICIT	59,200,000			18,164,376.00	

The entity financial statements were approved on 30th June 2017 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

mme/Sub-mme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	Date, 2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
amme 1					
-programme 1					
-programme 2					
-programme 3					
amme 2					
-programme 1					
-programme 2					
-programme 3					

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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 Vihiga 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 recognises all receipts from the various sources when the event occurs and the Assembly has actually received the related cash.

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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

There were no other restrictions on cash during the year

NIFICANT ACCOUNTING POLICIES (Continued)

A ounts 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 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.

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.

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.

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.

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 . 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.

GNIFICANT ACCOUNTING POLICIES (Continued)

Comparative figures
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

Transfers from the County Treasury/Exchequer Releases

tal Exchequer Releases for quarter		133,474,500.00
h July 2016	57,000,000.00	
h August 2016	33,614,500.00	
th September 2016	42,860,000.00	
tal Exchequer Releases for quarter		144,960,000.00
h October 2016	44,450,000	
n November 2016	52,060,000	
December 2016	4,000,000	
h December 2016	44,450,000	
tal Exchequer Releases for quarter		144,537,894.00
h January 2017	44,450,000	
d February 2017	55,637,894	
n March 2017	44,450,000	
tal Exchequer Releases for quarter		110,800,885.00
t April 2017	38,000,000	
d May 2017	36,400,000	
n June 2017	36,400,885	
mulative Amount		**533,773,279.00**

3 OTHER RECEIPTS

	Cumulative amount 2016/2017	Comparative amount 2015/2016
	Kshs	Kshs
Transfers From Car Loan and Mortgage A/c	7,254,197	20,000,000.00
Transfers from Executive	10,000,000.00	
Development Account	66,370,000.00	
Other Deposits	20,000.00	2,150,000.00
l	**83,624,197.00**	**22,150,000.00**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES

	Cumulative amount 2016/2017	Comparative amount 2015/2016
	Ksh	Ksh
Basic salaries of permanent employees	65,390,840.00	50,467,064
Basic Salaries of MCAS	79,508,522.40	64,366,882
Ward Office Salaries And Operations	16,500,000.00	18,214,250
Personal allowances paid as part of salary	137,516,404.00	95,063,770
Personal allowances paid as reimbursements	-	402,511
Pension and other social security contributions	11,130,883.00	-
Compulsory national social security schemes	377,200.00	-
Total	**310,423,849.40**	**228,514,134.00**

5 USE OF GOODS AND SERVICES

	Cumulative amount 2016/2017	Comparative amount 2015/2016
	Ksh	Ksh
Utilities, supplies and services	207,985	172,348
Communication, supplies and services	211,075	469,263
Domestic travel and subsistence	118,031,217	197,168,835
Pending Bills	-	9,432,994
Printing, advertising and information supplies & services	1,744,383	2,969,005
Rentals of produced assets	7,960,000	1,784,294
Training expenses	6,964,406	16,302,850
Hospitality supplies and services	8,444,331	6,020,909
Insurance costs- Medical	29,687,894	28,279,966
Specialized materials and services	1,752,265	1,479,831
Office and general supplies and services	3,237,710	3,863,771
Refined Fuels	1,529,642	1,925,514
Other operating expenses	7,066,830	13,888,291
Routine maintenance – vehicles and other transport equipment	2,278,000	4,415,689
Routine maintenance – other assets	884,000	585,269
Total	**189,999,737**	**288,758,829**

TES TO THE FINANCIAL STATEMENTS (Continued)

SUBSIDIES

scription	2016/2017	Comparative amount 2015/2016
	Ksh	Ksh
A		
TAL	-	-

TRANSFERS TO OTHER GOVERNMENT ENTITIES

ription	Cumulative amount 2016/2017	Comparative amount 2015/2016
	Ksh	Ksh
nsfers to County Government	7,000,000	
sfer to Development Account	5,000,000	
sfers to County Revenue Fund	39,510,467	
nty Assembly Car Loan Fund Account	16,289,931	
	-	
	-	
AL	**67,800,398**	-

nsfers to County Government

e transfers relate to Inter Governmental Borrowings between the County Government of Vihiga and The County Assembly.

sfer to Development Account

e are transfers of Monies that was mistakenly deposited to our Recurrent Account instead of the development Account By County Executive.

nsfers to County Revenue Fund

se are monies that were deposited back to the County Revenue Fund at the Beginning of the financial year 2017/2018.

nty Assembly Car Loan Fund Account

e are refunds to the Car Loan and Mortgage Account Borrowings

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER GRANTS AND TRANSFERS

	2016/17	2015/16
N/A	Kshs	Kshs
Total	xxx	xxx

9 SOCIAL SECURITY BENEFITS

	2016/17	2015/16
	Ksh	Ksh
Gratuity	14,354,595	24,192,818
	-	
Total	**14,354,595**	**24,192,818**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACQUISITION OF ASSETS

Non Financial Assets	2016/17	2015/16
	Kshs	Kshs
Construction of Buildings- Power House	864,907	-
Construction and Civil Works	45,228,117	-
Rehabilitation of Civic Works		13,997,375.00
Purchase of Office Furniture and General Equipment	-	3,816,906.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	2,249,000.00
Purchase of Specialised Plant, Equipment and Machinery-Generator	2,112,600	-
Total	**48,205,624**	**20,063,281**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

	2016/2017	Comparative amount 2015/2016
	Kshs	Kshs
ık Charges	118,657	109,143
:hange Rate Losses	-	
ıer Finance Costs	-	
	-	
:al	**118,657**	**109,143**

12 OTHER PAYMENTS

Description	Cumulative Amount 2016/2017
Civil Service	5,573,742.00
Mcas	6,438,907.00
Ward Office Salaries	1,750,000.00
Attendance Allowance	3,864,500.00
House Alowance	2,184,634.00
OTHER (CASB)	-
Acting Allowance	-
Employer Contribution to NSSF	14,800.00
Responsibility Allowance	987,000.00
Entertainment Allowance	-
Transport Allowance	2,350,064.00
Pensions	25,991,303.15
Leave Allowance	-
Airtime Allowance	195,000.00
Utilities, supplies and services	17,594.00
Communication, supplies and services	18,960.00
Domestic travel and subsistence	11,366,020.00
Pending Bills	33,989.00
Printing, advertising and information supplies & services	353,800.00
Rentals of produced assets	-
Training expenses	353,800.00
Hospitality supplies and services	676,470.00
Insurance costs- Medical	
Specialized materials and services	300,000.00
Office and general supplies and services	814,394.00
Refined Fuels	7,700.00
Other operating expenses	262,875.00

Routine maintenance – vehicles and other transport equipment	993,845.00
Routine maintenance – other assets	10,980.00
otal	**64,560,337.15**

13 A BANK ACCOUNTS

	2016/2017	Comparative amount 2015/2016
Iame of Bank, Account No. & 'urrency	**Kshs**	**Kshs**
)-operative Bank of Kenya- 1141471295100, Kenya Shillings	242,783	235,747
'entral Bank of Kenya- 1000195347, enya Shillings- Reccurrent	285,110	50,395,817
.entral Bank Of Kenya-1000195355, 'enya Shillings- Development	6,722,802	35,000,000
otal	**7,250,695**	**85,631,564**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 B CASH IN HAND

	2016/17	2015/16
	Kshs	Kshs
Cash in Hand – Held in domestic currency	967,164	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

13 C Cash in hand should be analysed as follows:

	2016/17	2015/16
	Kshs	Kshs
N/A	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

	Cumulative
Staff Advances	187,002
Amounts Due From Treasury	47,662,836
Total	**47,849,838**

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

15 ACCOUNTS PAYABLE

	2016/17	2015/16
	Kshs	Kshs
Accounts Payable- Annex 1	48,817,002	55,090,800
Total	-	-

)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 FUND BALANCE BROUGHT FORWARD

	Q1
	Kshs
Bank accounts	85,631,564.00
Cash in hand	
Accounts Receivables	
Accounts Payables	
Total	85,631,564.00

17 PRIOR YEAR ADJUSTMENT

Description of the adjustment	**2016/17**	**2015/16**
Adjustments on bank account balances	**Kshs**	**Kshs**
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	-	-

DISCLOSURE NOTES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016/17	2015/16
	Kshs	Kshs
Construction of civil works	6,176,546	-
Supply of goods	5,260,286.80	-
Supply of services	37,380,169.20	55,887,445
Total	48,817,002	55,887,445

This is in regard to outstanding payments at close of the year. The figure in F/Y 2015/2016 varies significantly from that in financial statements for the F/Y 2016/2017 due to fully adoption of the cash basis of accounting by the county assembly.

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2016/17	2015/16
Name of Staff	**Kshs**	**Kshs**
N/A	-	-
Total	-	-

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2016/17	2015/16
	Kshs	Kshs
Amounts due to National Government entities	-	-
Total	-	-

II. 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
VHI/CA/2015/2016-01	Accuracy and Completeness of Financial Statements	Being reconciled	Oscar Jagona PFO	Not Resolved	End of June 2018
-02	Irregular Transfer of funds- Car Loan and Mortgage	Amounts Irregularly Transferred to be re budgeted and Refunded	Joab Ambaka Kilinga Clerk of County Assembly	Not Resolved	End of August 2018
-03	Unsupported Procurements	To ensure all procurement are regularised	Julit Asila SPO	Resolved	
-04	Irregular Recruitment of Ward Staff	To Ensure that all Staff are employed within the Provisions of the Law	Abigael Nyandoya PHRO	Resolved	
-05	Weakness in internal Controls	To Ensure formation of Internal Audit Committee	Jaob Kilinga Ambaka Clerk	Resolved	

Clerk of the County Assembly

Sign.....

Date.....

XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	1
	Kshs
AFRICAN TOUCH SAFARIS	61,200
LE SAVANNA COUNTY LODGE & HOTEL	167,200
GUSANGA ENTERPRISE	200,000
KAJUWALA MOTORS	73,580
JOVENTURE HOTEL	372,395
JOVENTURE HOTEL	45,000
JOVENTURE HOTEL	442,500
ROYAL CITY	274,000
SOSA COTTAGES	80,760
INVEST AND GROW	79,105
VIHIGA MUNICIPAL SACCO	14,775
MWALIMU SACCO	145,134
KENYA POLICE SACCO	9,743
HAZINA SACCO	32,981
HARRAMBEE SACCO	34,999
COTU	6,100
KCGWU	18,300
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	75,400
WATU MEDIA	98,000
KENYA SCHOOL OF GOVERNMENT	129,920
ONSONGO AND CO ADVOCATES	1,044,000
ICPAK	84,750
BOYANI GENERAL CONTRACTORS	479,340
ESSARKE ENTERPRISES	443,400
MUSAMBAYI JOSEPHAT	14,298,141
FINE TOPS ENTEPRISES	6,176,546

PRISONS INDUSTRIES	2,500,000
COMPULYNX NYANZA	2,560,287
CAR LOAN AND MORTGAGE ACCOUNT	17,669,446
COUNTY ASSEMBLIES FORUM	1,200,000
Total	**48,817,002**

XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1. N/A							
2.							
Grand Total							

XVII. ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
ABDALLA CHOGO	18/7/2016	10,000.00		**10,000.00**
DICKSON AMUNGA	20/7/2016	50,000.00		**50,000.00**
MICHAEL OLOO	20/7/2016	50,000.00		**50,000.00**
MOSES AKHABELE	21/7/2016	42,600.00		**42,600.00**
CLASTONE ANYONJE	22/7/2016	33,600.00		**33,600.00**
WYCLIFFE MASINI	27/7/2016	6,000.00		**6,000.00**
AMBAKA KILINGA	29/7/2016	30,000.00		**30,000.00**
FESTUS GIRURE	2/8/16	14,000.00		**14,000.00**
REUBEN OMBIMA	4/8/16	36,000.00		**36,000.00**
NASHON KUSINA	13/8/2016	50,000.00		**50,000.00**
DENIS LUKALO	13/8/2016	51,580.00		**51,580.00**
AMBAKA KILINGA	13/8/2016	100,000.00		**100,000.00**
OSCAR JAGONA	13/8/2016	50,000.00		**30,996**
NASHON KUSINA	13/8/2016	50,000.00		**50,000.00**
MOSES AKHABELE	28/8/2016	126,800.00		**126,800.00**
MICHAEL OLOO	21/9/2016	5,000.00		**5,000.00**
NIXON BUTIYA	21/9/2016	8,000.00		**8,000.00**
JOAN JAI	29/9/2016	5,700.00		**5,700.00**
CLEMENT SLOYA	4/10/16	20,000.00		**20,000.00**
MARY OLEVE	9/11/16	30,000.00		**30,000.00**
CLEMENT SLOYA	7/12/16	7,000.00		**7,000.00**
KILINGA AMBAKA	10/1/16	50,000.00		**50,000.00**

MOSES AKHABELE	17/01/2017	5,200.00		**5,200.00**
SHERAH DIDI	25/01/2017	5,000.00		**5,000.00**
NASHON KUSINA	26/01/2017	23,000.00		**23,000.00**
PATRICK KAMOYANI	9/2/17	5,000.00		**5,000.00**
ARTHUR ANJERA	28/02/2017	10,000.00		**10,000.00**
IRIS ANYISO	2/28/17	5,508.00		**5,508.00**
CLEMENT SLOYA	2/3/17	10,000.00		**10,000.00**
SILAS OBWATSA	7/3/17	30,000.00		**30,000.00**
CLEMENT SLOYA	6/4/17	5,000.00		**5,000.00**
BENSON INGANJI	6/4/17	2,780.00		**2,780.00**
PATRICK KAMOYANI	12/4/17	5,000.00		**5,000.00**
VICTOR CHADIVA	19/04/2017	45,000.00		**45,000.00**
SHERAH DIDI	5/5/17	8,400.00		**8,400.00**
Total		**986,168.00**	**-**	**967,164.00**

17.2 STAFF ADVANCES (See Annex 5)

	2016/2017	**Comparative amount 2016**
Name of Staff	**Kshs**	**Kshs**
CAROLINE ORESIA	10,000.00	
CLYDE KWEYA	50,000.00	
NATHAN OKILA	75,000.00	
RICHARD MUHIGA	2,000.00	
DANIEL CHITWA	30,000.00	
DORCAS ANUPI	20,000.00	
JOSEPHAT MUNAYI	1.00	
JOSHUA OLAO	1.00	
Total	**187,002.00**	

XVIII. ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)