REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KILIFI

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF THE AUDITOR GENERAL
P. O. Box 95202, MOMBASA
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HARAMBEE

KILIFI 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 Assembly 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 35 Members of County Assembly (MCAs) elected and 18 nominated MCAs 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 *County Assembly 's* day-to-day management is under the following key organs:

DEPARTMENT	NAME	DESIGNATION
- Assembly Clerk's Department	William Katana	Principal Clerk
- Finance and Accounts Department	Charles Mapinga	Director Finance
- Human Resource Department	Harrison Chizambo	Director HR
- ICT Department	Obadia Chengo	Director ICT
- Hansard Department	George Kumbatha	Director Hansard
- Security Department	Felix Mwarabu	Snr Sergeant
- Internal Audit	Gideon Karisa	Principial Internal Auditor

(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.	Hon. Speaker	-	**Hon. Jimmy K. Kahindi**
2.	County Assembly Clerk	-	**Mkare A. Jefwa**
3.	Director Finance	-	**Charles M. Lwiga**

(d) Fiduciary Oversight Arrangements

- ***Audit and finance committee activities***
  The County Assembly has established the Internal Audit Department headed by the Principal Internal Auditor. The main responsibility of the department is to advice the management on the possibility of losing funds. The department periodically produces reports to the management on the operations of the assembly and makes recommendations on how to minimise risk.

- *Parliamentary committee activities*
  The assembly has the Budget & Appropriation committee and the County Public Investment and Accounts Committee. The Budget & appropriation Committee mainly looks at the County Government budget and how the Funds are appropriated to different Departments. It's the role of the Committee to ensure the budget is prepared adhering to the laws applicable and ensuring efficient and effective use of resources. The County Public Investment and Accounts Committee mainly looks at the Audit Reports from the Auditor General and Recommends action to be taken by the management.

(e) County Assembly of Kilifi Headquarters

P.O. Box 332-80200
Behind Malindi Sub County offices
Malindi, Kenya.

(f) County Assembly of Kilifi Contacts

Telephone: 020-2171220
E-mail: assembly@kilifiassembly.go.ke
Website: www.kilifiassembly.go.ke

(g) County Assembly of Kilifi Bankers

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

2. Family Bank
   P.O. Box 74145
   Mtwapa

3. Co-operative Bank
   P.O. Box 2022 - 80200
   Malindi

4. Kenya Commercial Bank
   P.O. Box 9 - 80200
   Malindi

5. Chase Bank
   P.O. Box 1674 - 80200
   Malindi

(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

BUDGETED PERFORMANCE

The County Assembly of Kilifi operated under a surplus of Ksh. 25,041,060.00 in the Financial year 2016/2017. Total receipts from the National Treasury was Ksh. 894,923,317.00 and transfers from the County Treasury was Ksh. 11,505,500.00 against total expenditure of Ksh. 881,387,807.00.

This explanation is here below given in a table form.

	BUDGETED	ACTUAL	OVER/UNDER	%UTILIZATION OF FUND
Receipts	1,190,067,330.00	906,428,867.00	283,843,428.00	76
Recurrent	774,923,317.00	760,461,952.00	14,461,365	98
Development	415,144,013.00	121,906,955	293,237,058.00	29

The County Assembly of Kilifi managed to spend 98% on the recurrent and 29% on the development budget.

PERFORMANCE ON DEVELOPMENT BUDGET

The development budget had 4 programs to be undertaken in the Financial year 2016/2017. These are explained below.

	Budget	Actual
Construction of new office block	368,000,000.00	101,583,583.00
Acquisition of land	28,000,000.00	-
Refurbishment of building	45,144,013.00	19,342,270.00
Drilling of borehole	2,000,000.00	-

The County Assembly of Kilifi had budgeted Ksh. 28M and 2M on acquisition on Speaker's residential land and drilling of a borehole respectively. The expenditure on acquisition of the Speaker's residential land was not incurred due to some technicalities in the procurement processes.
The borehole had been drilled but the payment could not be done until procurement processes were finalized, thus the amounts were revoted to the next year's financial estimates.
The Assembly could not use the entire budgeted amount on construction of the new office block due to the contractor abandoning the project.
Refurbishment of building could not consume the whole budgeted amount due to delays in the works by the contractor.

CHALLENGES

- Instability of the IFMIS in terms of connectivity
- Need for a practical training of the IFMIS especially on the financial reporting module.
- Delayed disbursement of funds from the Controller of Budget.

Sign

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 Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 27th September 2017.

Clerk of the County Assembly

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of the County Assembly of Kilifi set out on pages 1 to 22, which comprise the statement of financial assets and liabilities as at 30 June 2017, the statement of receipts and payments, statement of cash flows and statements of comparison of budget and actual amounts: recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1. Cash and Cash Equivalents

1.1 Cashbooks and Bank Reconciliations

The statement of financial assets and liabilities as at 30 June 2017 reflects a bank balance of Kshs.81,799,249.64. However, cashbooks and monthly bank reconciliations of the following five (5) of the bank accounts were not availed for audit:

Name of Bank	Bank Account No	Type of Account	Amount in Kshs
Central Bank of Kenya	1000239085	Recurrent	1,608,477.00
Central Bank of Kenya	1000265108	Development	1,235.75
Central Bank of Kenya	1000286644	Deposit	5,991,482.30
Kenya Commercial Bank	1181021499	Recurrent	2,634,084.34
Kenya Commercial Bank	1181021391	Recurrent	22,244,815.15
TOTAL			**32,480,094.49**

This is contrary to Regulation 90(1) of the Public Finance Management (County Government) Regulations, 2015which requires the Accounting Officers to ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to the County Treasury with a copy to the Auditor-General.

As a consequence, the accuracy, completeness and validity of bank balances of Kshs.81,799,249.64 as at 30 June 2017 could not be ascertained.

2. Pending Bills

Note 12 to the financial statements for the year ended 30 June 2017 reflects pending accounts payable of Kshs.44,467,513 as at 30 June 2017. However, requisitions from users, stores ledgers for goods and list of participants for the seminars and workshops were not availed for audit review.

As such, the propriety and accuracy of pending bills of Kshs.44,467,513 as at 30 June 2017 could not be ascertained.

3. Ward Offices

3.1 Ward Staff salaries and Wages

Included in the statement of receipts and payments for the year ended 30 June 2017 is compensation of employees figure of Kshs.345,870,242. Included in this figure is basic wages of temporary employees amounting to Kshs.31,159,754. However, review of audit schedules revealed payment of wages to two hundred twenty six (226) ward employees amounting to Kshs.28,343,456 through Co-operative Bank. The payments were paid outside the Integrated Financial Management Information System (IFMIS) and Integrated Payroll and Personnel Database (IPPD) system, contrary to Regulation 120 (2) of the Public Finance Management (County Government) Regulations, 2015 which requires that each employee be linked to a program in the budget of the County Government entity's vote. Terms of employment for the ward staff could not be confirmed as the County Assembly does not maintain their personal files.

In addition, review of the payroll records revealed that only two (2) of the twenty-eight (28) positions filled in the financial year were filled by persons outside the dominant ethnic community in the County which translates to 7% against a minimum requirement of 30%. This is in contravention of Section 65(e) of County Governments Act 2012 which requires county Governments to ensure at least 30 per cent of public positions are filled by people not from the dominant community in the County.

In the consequence, the management of the County Assembly of Kilifi is in contravention of the Law and the propriety and validity of compensation of employees' amount of Kshs.345,870,242 for the year ended 30 June 2017 could not be confirmed.

3.2 Ward Office Rent and Expenses

Included in the statement of receipts and payments for the year ended 30 June 2017 is use of goods and services amount of Kshs.307, 610,610. Included in this amount is rentals for produced assets amounting to Kshs.24, 181,092. However, included in this amount is ward staff salaries of Kshs.1,319,773. This amount ought to have been captured in the compensation of employees cost. In addition, payment vouchers to support ward expenses and office rent totaling Kshs.20,321,096 were also not availed for audit review.

Further, documents availed for audit review indicated that the Assembly paid for each ward Kshs.134,724 per month to cater for ward salaries, office rent and ward expenses. The total amount per annum for all the thirty-five (35) wards amounted to Kshs.56,584,080. This amount was issued to Members of the County Assembly as imprests. Imprest warrants were not issued contrary to Regulation 91 (2) of the Public Finance Management (County Government) Regulations, 2015. In addition, returns from each ward were also not availed for audit review. While Kshs.24, 181,092 was captured under rentals in use of goods and services, Kshs.31,159,754 was captured under compensation of employees instead of Kshs.32,402,988 resulting to unexplained or reconciled variance of Kshs.1,243,234.

Consequently, the propriety and validity of rentals for produced assets of Kshs.24,181,092 for the year ended 30 June 2017 could not be confirmed.

4. Use of Goods and Services

4.1 Communication, Supplies and Services

Included in the use of goods and services figure of Kshs.307,610,610 and as disclosed in note 3 to the financial statements for the year ended 30 June 2017 is communication, supplies and services expenditure of Kshs.1,651,283. However, the supporting schedules availed for audit review had a total balance of Kshs.1,368,251, resulting to an unexplained or unreconciled variance of Kshs.283,032.

As a result, the completeness and accuracy of communication, supplies and services amount of Kshs.1,651,283 for the year ended 30 June 2017 could not be ascertained.

4.2 Domestic Travels and Subsistence

Included in the use of goods and services figure of Kshs.307,610,610 and as disclosed in note 3 to the financial statements for the year ended 30 June 2017 is domestic travel and subsistence expenditure of Kshs.152,799,051. However, included in this is an amount of Kshs.1,893,900 whose supporting documents such as work tickets, boarding passes, imprest warrants, and authorizations were not availed for audit review. Further,

payment vouchers and schedules availed for audit review totaled Kshs.158,407,355, resulting to an unexplained or reconciled variance of Kshs.5,608,304.

In the circumstance, the regularity and validity of domestic travel and subsistence expenditure of Kshs.7,502,204 for the year ended 30 June 2017 could not be confirmed.

4.3 Rental for Produced Assets

Included in the use of goods and services amount of Kshs.307,610,610 is rentals for produced assets amounting to Kshs.24,181,092. However, supporting payment vouchers amounting to Kshs.6,335,162 were not availed for audit review.

Consequently, the propriety and validity of rentals for produced assets of Kshs.6,335,162 for the year ended 30 June 2017 could not be confirmed.

4.4 Hospitality Supplies and Services

Included in the use of goods and services expenditure balance of Kshs.307,610,610 is an amount of Kshs.32,407,088 in respect of hospitality supplies and services. Review of payment documents availed for audit review indicated that that the County Assembly acquired hospitality services amounting to Kshs.19, 699,560 during the year under review. However, the list of registered suppliers was not availed for audit review.

Consequently, the propriety and validity of the hospitality, supplies and services amount of Kshs.19,699,560 for the year ended 30 June 2017 could not be ascertained.

4.5 Insurance Costs

Included in the use of goods and services expenditure balance of Kshs.307,610,610 is an amount of Kshs.22,528,322 in respect of insurance costs. Included in this amount is a payment of Kshs.1,389,232 for motor vehicle insurance. However, the motor vehicle policy documents were not availed for audit review.

Consequently, the validity and appropriateness of the insurance costs of Kshs.1,389,232 for the year ended 30 June 2017 could not be confirmed.

5. Acquisition of Assets

Note 5 to the financial statements reflects expenditure totaling Kshs.115,915,473 on acquisition of assets. Included in the balance is Kshs.95,592,103 for construction of the Assembly's Office Complex. Review of the project and site visit revealed that the work had stalled and the Assembly had terminated the contract with work being behind schedule. The total cost of the complex was budgeted for Kshs.508,000,000. Records of termination availed for audit review indicated that physical work was only 13% complete while payments made totaled Kshs.95,592,103 or 19%. The slow pace of completion and the fact that the National Construction Authority (NCA) had stopped further construction because of compliance issues, were given as the main reasons for the termination of the

contract. In addition, the project file revealed that the project was being implemented without complying with Occupational Safety and Health Act, lack of National Construction Authority (NCA) registered contractor on site and lack of signboard. The delay and termination of the works have led to delay in service delivery and may also lead to cost escalation.

Consequently, the regularity and completeness of construction of buildings amount of Kshs.95,592,103 for the year ended 30 June 2017 could not be ascertained.

6. Other Payments

Note 7 to the financial statements for the year ended 30 June 2017 reflects other payments amounting to Kshs.106,000,000. Information availed for audit indicated that this related to car and mortgage fund which was wrongly classified. In addition, cashbooks were not being maintained by the officer administering the Fund as the same was not produced for audit review. Also, financial statements for the Fund were not submitted for audit contrary to Section 167 of the Public Finance Management Act, 2012 which requires the administrator of a County Public Fund to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board. Further, the car loan and mortgage register availed for audit review indicated that issued loans totaled Kshs.192,344,000 as at 30 June 2017, resulting to an unexplained or unreconciled variance of Kshs.86,344,000.

In addition, and as reported in the previous year, the County Assembly deposited Kshs.50,000,000 to Chase Bank- Malindi Branch on 4 April 2016 and the bank went under receivership on the same month, hence creating doubt as to the recoverability of the deposited funds. No documentary evidence was provided of the efforts made by the Assembly to recover the said funds.

Consequently, the propriety, validity and appropriateness of the other payments of Kshs.106,000,000 for the year ended 30 June 2017 could not be confirmed.

7. Accounts Receivables

Note 9 to the financial statements reflects accounts receivable amount of Kshs.1,044,300. Although, the opening balances of staff loans of Kshs.53,953,000 and other advances of Kshs.1,850,100 were reflected as cleared from these financial statements, it is not clear and management has not explained how the total amount of Kshs.55,803,100 was subsequently cleared in absence of supporting documentary evidence.

In the circumstances, the accuracy, validity and completeness of the accounts receivables balance of Kshs.1,044,300 as at 30 June 2017 and the cleared balance of Kshs.55,803,100 during the year under review could not be ascertained.

8. Fixed Assets Register

The County Assembly of Kilifi availed a fixed assets register which did not capture all the assets of the County Assembly for the year under review contrary to Section 149(2)(o) of the Public Finance Management Act, 2012, which requires the County Assembly to maintain a system of tracking the assets owned by the County Assembly.

Non-updating of the fixed assets register could result to loss of ownership and the requisite tracking details of the fixed assets could be lost.

9. Budget Control and Performance

9.1 Budget Absorption

The County Assembly of Kilifi total budget for the year under review amounted to Kshs.1,190,067,330 comprising of Kshs.415, 144,013 for development and Kshs.774,923,317 for recurrent expenditure. However, the County Assembly's actual expenditure amounted to Kshs.881, 387,807, resulting to an overall under absorption of Kshs.308,679,523 or 26% as summarized below:

Item	Approved Budget for 2016/2017	Actual Expenditure for 2016/2017	Under Absorption in Kshs	Under Absorption in%
Development	415,144,013	121,906,955	293,237,058	71
Recurrent	774,923,317	759,480,852	15,442,465	2
Total	1,190,067,330	881,387,807	308,679,523	26

The under expenditure of the approved budget by Kshs.308, 679,523 or 26% reflects non-adherence to budget provisions. No plausible explanation has been given for the under expenditure.

9.2 Development Budget

During the year under review, the County Assembly of Kilifi allocated Kshs.415,144,013 for development projects and spent Kshs.121, 906,955, thus resulting to an under expenditure of Kshs.293, 237,058 or 71% as summarized below:

Expenditure Item	Budgeted Amount (Kshs)	Actual on Comparable Basis (Kshs)	Under Absorption (Kshs)	Under Absorption (%)	Over Absorption (Kshs)	Over Absorption (%)
Non-Residential Buildings	340,000,000	101,583,585	238,416,415	70		
Acquisition of land	28,000,000	0	28,000,000	100		

Refurbishment of Non-Residential Buildings	45,144,013	19,342,270	25,801,743	57		
Water Supplies and Sewerage	2,000,000	0	2,000,000	100		
Other Expenditure	0	981,100			981,100	100
Total	**415,144,013**	**121,906,955**	**294,218,158**	**71**	**981,100**	**0.2**

The under absorption of the development budget means that the County Assembly did not implement or complete some projects as planned, hence the objectives of the budget were not achieved. No plausible explanation has been provided for the under-expenditure.

9.3 Recurrent Budget

During the year under review, the County Assembly of Kilifi allocated Kshs.774,923,317 for recurrent expenditure but spent a total of Kshs.759,480,852, thus resulting to an overall under-expenditure of Kshs.15,442,465 or 2% as detailed below:

Expenditure Item	Budgeted Amount (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs	Over Absorption (Kshs)	Under Absorption (%)	Over Absorption (%)
Compensation of Employees	320,931,836	345,870,242		24,938,406		8
Use of Goods and Services	321,491,481	307,610,610	13,880,871		4	
Other Payments	130,000,000	106,000,000	24,000,000		18	
Acquisition of Assets	2,500,000		2,500,000		100	
Total	**774,923,317**	**759,480,852**	**40,380,871**	**24,938,406**	**5**	**3**

From the table, the County Assembly did not spend Kshs.40, 380,871 or 5%. The management has not provided any explanation for the under-expenditure. In addition, the Assembly exceeded its budget on compensation of employees by Kshs.24,938,406 or 8% and also on domestic travel and substance by Kshs.40,464,488 or 36%.The management has not provided for audit review approval for the excess expenditure as required by the Public Finance Management Act, 2012.
The management was therefore in breach of the law.

10. Failure to Establish Audit Committee

Regulation 167(1) of the Public Finance Management (County Government) Regulations, 2015 requires that each public entity shall establish an Audit Committee. The principal role of the Audit Committee is to provide oversight of financial reporting, risk management, internal control and governance processes. It was observed during the audit that the County Assembly did not constitute an Audit Committee.

As a result, there was no monitoring mechanism and guidance in the implementation of the internal and external audit recommendations.

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 Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services.

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 Assembly's financial reporting process.

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

My responsibility is to conduct an audit of the Assembly's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of the County Assembly of Kilifi 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.

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

Nairobi

16 July 2018

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2016/17 Kshs	2015/16 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	906,428,867.00	918,161,934.00
TOTAL RECEIPTS		906,428,867.00	918,161,934.00
PAYMENTS			
Compensation of Employees	2	345,870,242.00	319,688,335.10
Use of goods and services	3	307,610,610.00	324,771,675.40
Other grants and transfers	4	-	537,600.00
Acquisition of Assets	5 &10	121,906,954.00	56,394,367.65
Other Payments	7	106,000,000.00	-
TOTAL PAYMENTS		**881,387,807.00**	**701,391,978.15**
SURPLUS/DEFICIT		**25,041,060.00**	**216,769,955.85**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27th September 2017 and signed by:

Clerk of the Assembly
Name: Mkare A. Jefwa

Chief Finance Office – County Assembly
Name: Charles M. Lwiga
ICPAK Member Number: **10435**

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Notes	2016/2017 Kshs	2015/16 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	81,799,249.64	159,338,916.85
Accounts Receivable - Outstanding	9	1,044,300.00	57,431,039.00
NET FINANCIAL ASSETS		**82,843,549.64**	**216,769,955.85**
FINANCIAL LIABILITIES			
Accounts Payables- Retentions	10	5,991,482.00	
NET FINANCIAL ASSETS		76,852,067.75	216,769,955.85
REPRESENTED BY			
Fund balance b/fwd	11	51,811,007.75	
Surplus/Deficit for the year		25,041,060.00	216,769,955.85
NET FINANCIAL POSITION		**76,852,067.75**	**216,769,955.85**

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The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27th September 2017 and signed by:

Clerk of the Assembly
Name: Mkare A. Jefwa

Chief Finance Office – County Assembly
Name: Charles M. Lwiga
ICPAK Member Number: **10435**

V. STATEMENT OF CASH FLOWS

	Note	2016/17 Kshs	2015/16 Kshs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	906,428,867.00	918,161,934.00
Payments for operating expenses			
Compensation of Employees	2	345,870,242.00	319,688,335.00
Use of goods and services	3	307,610,610.00	324,771,675.00
Transfers to other Government Units- CRF	6	107,531,059.00	
Other grants and transfers	4	-	537,600.00
Other Payments-Staff Mortgage loans	7	106,000,000.00	-
Staff and MCAs imprests	9	1,044,300.00	
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**38,372,656.00**	**273,164,324.00**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	115,915,473.00	56,394,367.65
Net cash flows from investing activities		**115,915,473.00**	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		**- 77,542,812.00**	**216,769,955.85.**
Cash and cash equivalent at BEGINNING of the year	8	**159,342,062.00**	-
Cash and cash equivalent at END of the year		**81,799,250.00**	**216,769,955.85**

The explanatory notes to these financial statements form an integral part of the financial statements. The County Assembly of Kilifi financial statements were approved on 27th September 2017 and signed by:

Clerk of the Assembly
Name: Mkare A. Jefwa

Chief Finance Office – County Assembly
Name: Charles M. Lwiga
ICPAK Member Number: 10435

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

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	1,190,067,330		1,190,067,330	906,428,867	76
Other Receipts	-	-	-	-	-
TOTAL	1,190,067,330		1,190,067,330	906,428,867	76
PAYMENTS					
Compensation of Employees	332,851,836	11,920,000	320,931,836	345,870,242	107.7
Use of goods and services	311,571,481	11,920,000	323,991,481	307,610,610	95
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Acquisition of Assets	415,144,013	-	415,144,013	121,906,955	29.4
Staff mortgage loans	130,000,000		130,000,000	106,000,000	81.5
TOTAL	1,190,067,330	-	1,190,067,330	881,387,807	74
SURPLUS/ DEFICIT	-	-	-	25,041,060	

The County Assembly of Kilifi financial statements were approved on 27th September 2017 and signed by:

Clerk of the Assembly
Name: Mkare A. Jefwa

Chief Finance Office ~~County~~ Assembly
Name: Charles M. Lwiga
ICPAK Member Number: **10435**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	774,923,317	-	774,923,317	786,428,867	101
Proceeds from Sale of Assets	-	-	-	-	
TOTAL	774,923,317	-	774,923,317	786,428,867	101
PAYMENTS					
Compensation of Employees	332,851,836	11,920,000	320,931,836	345,870,242	107.7
Use of goods and services	310,921,481	10,570,000	321,491,481	307,610,610	98
Subsidies	-	-	-	-	-
Purchase of office furniture and general equipments	500,000	1,000,000	1,500,000	231,500	15
Purchase of exchanges & comm. Equip	500,000	-	500,000	309,600	62
Purchase of Generator	150,000	350,000	500,000	440,000	88
Other Payments	130,000,000 -	-	130,000,000	106,000,000	81.5
TOTAL	774,923,317	-	774,923,317	760,461,952	98
Surplus/ Deficit				25,966,915	

The County Assembly of Kilifi financial statements were approved on 27th September 2017 and signed by:

Clerk of the Assembly
Name: Mkare A. Jefwa

Chief Finance Officer– County Assembly
Name: Charles M. Lwiga
ICPAK Member Number: **10435**

I. 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	415,144,013	-	415,144,013	120,000,000	28.9
TOTAL	**415,144,013**	-	**415,144,013**	**120,000,000**	**28.9**
PAYMENTS					
3110202 Non-residential building	350,000,000	10,000,000	340,000,000	95,592,103	28
3110299 Construction of building and other	20,000,000	20,000,000		-	0
3130101 Acquisition of land	-	28,000,000	28,000,000	-	0
3110302 Refurbishment of Non-Residential building	45,144,013	-	45,144,013	19,342,270	42.8
3110502 Water Supplier and Sewerage	-	2,000,000	2,000,000	-	0
TOTAL	**415,144,013**	-	**415,144,013**	**114,934,373**	28
SURPLUS/ DEFICIT	-	-	-	5,065,627	

The County Assembly of Kilifi financial statements were approved on 27th September 2017 and signed by:

Clerk of the Assembly
Name: Mkare A. Jefwa

Chief Finance Officer– County Assembly
Name: Charles M. Lwiga
ICPAK Member Number: **10435**

I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016/2017		2016/2017	2016/2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Construction of new office block	368,000,000.00	-	368,000,000.00	101,583,583.00	266,416,417.00
Acquisition of land	28,000,000.00	-	28,000,000.00	-	-28,000,000.00
Refurbishment of building	45,144,013.00	-	45,144,013.00	19,342,270.00	25,801,743.00
Drilling of borehole	2,000,000.00	-	2,000,000.00	-	-2,000,000.00

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

II. 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 County Assembly of Kilifi. 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 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 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.

   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 *County Assembly of Kilifi* 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 *County Assembly of Kilifi* 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2016, this amounted to Kshs 5,991,482.3 compared to nil in prior period. There were no other restrictions on cash during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as 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.

7. 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.

8. 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.

9. 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 *County Assembly of Kilifi* 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.

10. 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 *County Assembly of Kilifi's* budget was approved as required by Law .The original budget was approved by the County Assembly on 29.06.2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the *County Assembly of Kilifi'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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

III. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2016/17	2015/16
	Kshs	Kshs
Transfers from the County Treasury for Q1	180,000,000.00	-
Transfers from the County Treasury for Q2	285,000,000.00	235,000,000.00
Transfers from the County Treasury for Q3	200,000,000.00	253,000,000.00
Transfers from the County Treasury for Q4	229,923,317.00	339,824,931.00
Transfer from County Treasury	11,505,550.00	90,337.003.00
Cumulative Amount	**906,428,867.00**	**918,161,934.00**

2 COMPENSATION OF EMPLOYEES

	2016/17	2015/16
	Kshs	Kshs
Basic salaries of permanent employees	136,058,958.00	255,964,974.10
Basic wages of temporary employees	31,159,754.00	37,648,285.00
House Allowance	24,828,404.00	-
Extraneous Duty/ Special duty	542,000.00	-
Responsibility Allowance	12,770,000.00	-
Commuter Allowance	33,441,944.00	-
Leave Allowance	602,000.00	-
Telephone Allowance	3,263,000.00	-
Sitting Allowance	48,740,601.00	-
Pension and other social security contributions	43,672,239.00	26,093,076.00
Compulsory national social security schemes	361,600.00	-
Compulsory national health insurance schemes	2,582,900.00	-
Social benefit schemes outside government	7,846,842.00	-
Other personnel payments	-	-
Total	**345,870,242.00**	**319,688,335.10**

3 USE OF GOODS AND SERVICES

	2016/17	2015/16
	Kshs	Kshs
Utilities, supplies and services	3,224,512.00	2,248,648.00
Communication, supplies and services	1,651,283.00	672,064.00
Domestic travel and subsistence	152,799,051.00	184,548,466.20
Foreign travel and subsistence	5,466,304.00	5,158,218.00
Printing, advertising and information supplies & services	12,348,849.00	9,563,900.00
Rentals of produced assets	24,181,092.00	24,803,740.00
Training expenses	5,307,159.00	7,000,000.00
Hospitality supplies and services	32,407,088.00	29,544,071.05
Insurance costs	22,528,322.00	21,843,914.70
Specialized materials and services	447,650.00	2,012,483.75
Office and general supplies and services	8,110,131.00	7,404,449.45
Fuel, Oil and Lubricants	2,990,399.00	2,619,426.25
Other operating expenses	32,803,586.00	23,007,848.56
Routine maintenance – vehicles and other transport equipment	1,928,931.00	3,259,379.45
Routine maintenance – other assets	743,960.00	1,085,065.54
Bank Charges	672,293.00	-
Total	**307,610,610.00**	**324,771,675.40**

4 OTHER GRANTS AND TRANSFERS

	2016/17	2015/16
	Kshs	Kshs
Scholarships and other educational benefits	-	537,600.00
Total	-	**537,600.00**

5 ACQUISITION OF ASSETS

Non Financial Assets	2016/17	2015/16
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	95,592,103.00	-
Refurbishment of Buildings	19,342,270.00	36,293,118.15
Purchase of Vehicles and Other Transport Equipment	-	6,676,078.00
Purchase of Office Furniture and General Equipment	231,500.00	7,686,460.00
Purchase of ICT Equipment, Software and Other ICT Assets	309,600.00	5,738,711.50
Purchase of Specialized Plant, Equipment and Machinery-(GENERATOR)	440,000.00	
	115,915,473.00	**56,394,367.65**

6 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016/17	2015/16
	Kshs	Kshs
Transfers to County Revenue Fund (CRF)	107,531,059.00	-
TOTAL	**107,531,059.00**	-

7 OTHER PAYMENTS

	2016/17	2015/16
	Kshs	Kshs
Other expenses-Car & Mortgage Loan	106,000,000.00	-
Total	**106,000,000.00**	-

8 BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2016/17	2015/16
		Kshs	Kshs
Central Bank of Kenya, A/c 1000239085	Recurrent	1,608,477.00	205,159.00
Central Bank of Kenya, A/c 1000265108	Development	1,235.75	107,325,900.00
Central Bank of Kenya, A/c 1000286644	Deposit	5,991,482.30	-
Kenya Commercial Bank, A/c 1181021499	Recurrent	2,634,084.34	-3,145.00
Kenya Commercial Bank, A/c 1181021391	Recurrent	22,244,815.10	42,805.00
Chase Bank A/c 0192330273002	Recurrent	48,998,734.15	48,998,734.00
Co-operative Bank A/c 01141262122000	Recurrent	320,421.00	2,769,464.00
Total		**81,799,249.64**	**159,342,062.00**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACCOUNTS RECEIVABLE

	2016/17	2015/16
	Kshs	Kshs
Accounts Receivable/Imprests	1,044,300.00	57,431,039.00
Total	**1,044,300.00**	**57,431,039.00**

SEE ANNEXURE

10. ACCOUNTS PAYABLE

	2016/17	2015/16
	Kshs	Kshs
Deposits and Retentions	5,991,482.00	--
Total	**5,991,482.00**	--

11.FUND BALANCE BROUGHT FORWARD

	2016/17	2015/16
	Kshs	Kshs
Bank accounts	51,811,007.75	
Total	**51,811,007.75**	

(The figure was arrived after subtracting the Imprests and advances-57,431,039.00 returned cash to CRF-107,531,058.50) or 2,769,464.2+48,998,734.15+42,805.00 from the previous Bank accounts balances

OTHER DISCLOSURE NOTES

12 : PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016/17	2015/16
	Kshs	Kshs
Construction of buildings		
Supply of goods	4,692,854.30	
Supply of services	39,774,658.76	14,883,820.00
Total	**44,467,513.06**	**14,883,820.00**

13: PENDING STAFF PAYABLES (See Annexure)

	2016/17	2015/16
Name of Staff	Kshs	Kshs
Total	**5,082,639.00**	**3,109,540.00**

14 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.

- 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.

IV. 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.

NOTE

By the time the financial statements were being submitted. the County Assembly had not yet received the Audit Report hence could not complete this section.

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)*

Clerk of the County Assembly

Sign.....

Date.....

V. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	A	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

VI. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

VII. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

VIII. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	-	-	-	-
Buildings and structures	36,293,118.15	121,906,954.00	-	157,218,973.10
Transport equipment	21,800,000.00	-	-	21,800,000.00
Office equipment, furniture and fittings	7,686,460.00	231,500.00	-	7,686,460.00
ICT Equipment, Software and Other ICT Assets	5,738,711.50	309,600.00	-	5,738,711.50
Other Machinery and Equipment(Generators, Hansard Equip)	4,000,000.00	440,000	-	4,000,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	**75,518,289.63**	**122,888,054.00**	-	**196,444,144.60**

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

IX. ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
FESTUS NGUMA	7/9/2016	450,000		450,000
FESTUS NGUMA	9/9/2016	20,940		20,940
GIDEON MVURYA	24/11/2016	7,000		7,000
GIDEON MVURYA	2/11/2016	7,000		7,000
OBADIAH CHENGO	4/11/2016	2,000		2,000
BENARD MASHA	18/1/2017	22,400		22,400
JOSEPH CHAKA	18/1/2017	6,960		6,960
BENARD MASHA	18/1/2017	28,000		28,000
FESTUS NGUMA	5/1/2017	500,000		500,000
		1,044,300		**1,044,300**

X. ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)