REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF NYAMIRA

FOR THE YEAR ENDED 30 JUNE 2017

COUNTY ASSEMBLY OF NYAMIRA

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)

Table of Contents

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT iii
II. FORWARD BY THE CLERK OF THE ASSEMBLY v
III. STATEMENT OF RECEIPTS AND PAYMENTS 1
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 2
V. STATEMENT OF CASH FLOWS 3
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 4
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 5
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 6
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 7
X. SIGNIFICANT ACCOUNTING POLICIES 8
XI. NOTES TO THE FINANCIAL STATEMENTS 12
XII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 17
XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE 18
XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES ..... **Error! Bookmark not defined.**
XV. ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER 19
XVI. ANNEX 4 – ANALYSIS OF OUTSTANDING IMPREST 20
XVII. ANNEX 5 – BANK RECONCILIATION/FO 30 REPORT 21

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 thirty-three Members of County Assembly (MCAs) twenty elected and thirteen nominated to represent members of the public from their respective wards and special interests respectively. 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:

- County Assembly Service Board (CASB)
- Management Committee

(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. Daniel Orina**
2.	Director Finance & Accounts	**-Mr. Erastus Machoka**

(d) Fiduciary Oversight Arrangements

- ***County Assembly Public Accounts Committee***
  The committee is responsible for examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly.

- ***County Assembly Budget & Appropriations Committee***
  Investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the budget estimates.

- ***County Assembly Public Service Committee***
  Responsible for oversight of all matters related to public service such as labour related issues.

- ***County Assembly Implementation Committee***
  The Committee shall scrutinize the resolutions of the County Assembly, including adopted committee reports, petitions and the undertakings from the County Executive Committee.

- ***County Assembly Audit Committee***
  Responsible for oversight of the County Assembly transactions and internal control systems.

(e) Entity Headquarters

P.O. Box 590 - 40500
Former Nyamira Town Council Building
Nyamira, KENYA

(f) Entity Contacts

Telephone: (254) 714 077 302
E-mail: info@nyamiraassembly.go.ke
Website: www.nyamiraassembly.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank
   Nyamira Branch
   P.O. Box 403 - 40500
   Nyamira, 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

The equitable share amounts received was Kshs.540,586,947 against the budgeted amounts of Kshs.668,710,625. Kshs.51,875,652 was received for development towards the end of the financial year and therefore not utilized due to challenges associated with the Integrated Financial Management Information System.

Operational Performance

The County Assembly spent Kshs.488,669,968 on the operations as compared to budgeted amounts of Kshs.668,710,625; this was utilization level of 73.10%. Kshs.269,061,493 was spent on compensation to Employees being an increase of 1.12% as compared to the financial year 2015/2016. On use of goods and services Kshs.204,144,759 was utilized during the financial year as compared to Kshs.152,643,843 spent during the previous financial year.

Performance of key development projects

The County Assembly has a plan of modernizing the current debating chambers. The key projects are construction of office block and committee rooms for Members of County Assembly and staff of the County Assembly.The key projects done so far are refurbishment of former local authority offices to debating chambers, furnishing the County Assembly Chambers and offices, construction of perimeter wall and gate house to County Assembly and parking. The status of the projects listed as at 30th June 2017 are as follows;

- *Installation and configuration of Local area network- to be commissioned*
- *Construction of perimeter wall, car park and gate house– yet to be completed.*
- *Furnishing of County Assembly chambers – Completed*
- *Installation of Auditorium chairs and hansard system – yet to be completed*

Comment on value-for-money achievements

The above-mentioned projects once completed will ensure that the County Assembly of Nyamira is able to effectively discharge its core mandate of legislation, oversight and representation.

Challenges and Recommended Way Forward

- Breakdown of Integrated Financial Management Information System (IFMIS) thus causing delays in payments especially to the suppliers. Stability of IFMIS.
- Accumulation of pending bills from financial year 2014/2015 due to the ceilings set by Commission on Revenue Allocation of Kshs.250million for recurrent expenditure thus affecting County Assembly's operations. The County Assembly is on the process of sorting out pendingt bills associated with ceilings.
- Inadequate offices and committee rooms affecting operations. Integrated Financial Management Information System (IFMIS) Configuration, the County Assembly is still using Modems as opposed to Point-to-Point System. The County Assembly has a long-term plan of being on Point-to-Point System.
- Inadequacy of the Information Technology (IT) Equipment such as Computers properly configured to enable smooth flow of processing of transactions.

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 _____ 2017.

_____

Clerk of the County Assembly

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Nyamira set out on pages 1 to 16, 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 summary statement of appropriation 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.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of County Assembly of Nyamira as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statement Balances

1.1. Differences Between Financial Statement and the Ledger Balances

Note 4 to the financial statements reflects hospitality services, domestic travel and insurance expenditure of Kshs.19,504,932, Kshs.131,377,169 and Kshs.17,508,782 respectively. However, the balances differ with identical account balances reflected in the ledger as indicated in the table below:

Item Description	Financial Statement Balance Kshs.	Ledger Balance Kshs.	Variance Kshs.
Hospitality Services	19,504,932	14,350,841	5,154,091
Domestic Travel	131,377,169	120,774,208	10,602,961
Insurance	17,508,782	29,259,891	(11,751,109)
Total	168,390,883	164,384,940	4,005,943

However, management has not provided an explanation for these differences and as a result, the accuracy and validity of the balance of Kshs.168,390,883 reflected in the Statement of Receipts and Expenditure under use of goods and services for the year ended 30 June 2017 cannot be confirmed.

1.2. Variance Between Financial Statements Figures and Supporting Documents

Note 4 to financial statements reflects Kshs.1,090,000 for printing, advertising and information supplies and services under use of goods and services while the supporting schedules indicates a balance of Kshs.3,194,890 resulting to a difference of Kshs.2,104,890 which however has not been explained.

Consequently, the accuracy of use of goods and services balance of Kshs.1,090,000 for the year under review cannot be confirmed.

1.3. Inadequate Cash and Cash Equivalents Disclosures

The Statement of Assets and Liabilities reflects cash and bank balance of Kshs.51,887,829 as at 30 June 2017. However, the following unsatisfactory issues were noted in relation to the balance;

i. No board of survey was constituted at the closure of the financial year to ascertain the cash on hand;

ii. the bank statements from the Central Bank of Kenya (Development Vote) were not made available for audit;

iii. the bank reconciliation statements from the Central Bank of Kenya (CBK), recurrent account reflected Kshs.32,880,460 as unpresented cheques. However,the list of the unpresented cheques was e not attached to the reconciliation. As a result, it was not possible to confirm the accuracy and validity of the balance.;

iv. It was noted that out of the six (6) bank accounts held by County Assembly of Nyamira, only four(4) bank accounts were disclosed leaving out the retention account held at the Central Bank of Kenya. Further, the bank statements for the retention account were not made available for audit review;

v. The movement of accounts receivables of Kshs. 198,700 and Kshs.242,458. between the two years is not reflected in statements of cash flows besides an unexplained amount of Kshs.22.491 denoted as a prior-year adjustment.

Consequently, the accuracy of the balance of Kshs.51,887,829 reflected as cash and cash equivalents as at 30 June 2017 cannot be confirmed.

2. Outstanding Imprests

Note 10 to the financial statements reflects other advances – outstanding imprests of Kshs.198,700 under accounts receivable which ought to have been surrendered or otherwise accounted for, on or before 30 June 2017. No reason has however been provided for failure to have the imprests surrendered or accounted for on their due dates.

3. Compensation of Employees

3.1. Salaries Paid Outside the IPPD System

The compensation to employees reflects Kshs.269,061,493 which includes payments totaling Kshs.4,933,812 made to ward office employees and some staff of the Assembly. However, the payments, which are tabulated below, were done outside the Integrated Personnel and Payments Data (IPPD)system

Payee	Date	Amount (Kshs.)
KCB	12 August 2016	1,463,359
KCB	15 March 2017	431,204
Equity Bank	,,	446,390
Barclays Bank	,,	133,321
County Assembly of Nyamira	4 May 2017	1,509,571
County Assembly of Nyamira	27 June 2017	949,967
Total		**4,933,812**

3.2. Unsupported Balances Reported in the Financial Statements

The Statement of Receipts and Payments reflects total compensation of employees balance of Kshs.269,061,493 which includes various expenditures totaling Kshs.154,558,633 in respect of basic wages of temporary employees, personal allowances paid as part salary, personal allowances paid as reimbursement, and compulsory National Social Security Scheme payments of Kshs.180,000, Kshs.141,915,787, Kshs.2,421,000 and Kshs.10,041,848 respectively which were not supported with the relevant documents such as lists of payees (temporary employees) and payment schedules, ledgers and payment vouchers.

Further, the compensation of employees costs of Kshs,269,061,493 accounted for 48% of the total County Revenue budget which ratio was higher than the 35% maximum set in Section 25(I) (b) of the Public Finance Management (County Governments) Regulations, 2015.

3.3. Re-Allocation of Funds Without Authority

Note 3 to the financial statements under compensation of employees reflects a balance of Kshs.269,061,493 which includes Kshs.17,420,457 meant for various allowances but re-allocated to pay for LAPFUND and LAPTRUST contributions. Mnaagement has not provided any evidence confirming that the re-allocations were presented to the County Treasury for processing and further no reason has been provided for their execution.

Consequently, the validity and accuracy of the Kshs.269,061,493 compensation of employees expenditure incurred during the year under review cannot be confirmed.

4. Budget and Performance Analysis

4.1. Budget Under/Over Utilization

The financial statements reflect nil actual expenditure under acquisition of assets out of the total budget of Kshs.180,000,000 resulting in complete underutilization of the budget. In

contrast finance/bank charges with nil allocation incurred actual expenditure of Kshs.28,755, as indicated below:

Item Description	Final Budget Kshs.	Actual on Comparable basis Kshs.	Difference Kshs.	% Utilization
Acquisition of Assets	180,000,000	-	180,000,000	100%
Finance/bank Charges	-	28,755	(28,755)	100%

No proper reason was given for the failure to utilize funds meant for the development budget and further how the unbudgeted finance costs incurred were provided for.

4.2. Projects Status Report

During the year under review, the County Assembly budgeted for 18 projects at an estimated cost of Kshs.180 million. However, there was no expenditure recorded in the statement of receipts and payments against these items yet the status report showed that 13(thirteen) projects valued at Kshs.94,011,600 had not started; four(4) projects valued at Kshs.82,000,000 were ongoing; and only one project valued at Kshs.3,988,400 had been completed.

5. Unsupported Payments – Domestic Travel and Subsistence

Included in the use of goods balance of Kshs.204,144,759 is Kshs.131,377,169 under domestic travel and subsistence which includes payments totaling Kshs.12,085,600 not supported with relevant documents such as work tickets, bus tickets; and the purposes for which the journeys were made. Further, no imprest warrant was availed for audit review to confirm whether the journeys and the respective budgets, if any, were authorized.

Consequently, the propriety and validity of the expenditures totalling Kshs.131,372,169 incurred on domestic travel and subsistence during the year under review. cannot be confirmed.

6. Use of Goods and Services

6.1. Recovery of Advances from Per Diems

Included in the use of goods balance of Kshs.204,144,759 reflected in the Statement of Receipts and Payments is expenditure of Kshs.131,481,408 incurred under domestic travel and subsistence which includes payments totaling Kshs.1,720,000 paid to twelve (12) Members of the County Assembly of Nyamira as advances. However, the advances were recovered from the officers' outstanding per diems. Further, attached to the payment voucher was a letter written by the Speaker of the County Assembly to the Assembly Clerk asking him to to transfer funds from the mortgages account to the operations account to finance the payments. No explanation has been provided by management for this irregularity and it is also not clear why the Speaker directed the Clerk to transfer funds from the mortgage account to operational accounts without first seeking approval from the Assembly as required.

Consequently, the propriety and validity of the expenditure totaling Kshs.1,720,000 incurred on domestic travel and subsistence during the year under review cannot be confirmed.

6.2. Irregular Mileage Allowance

Included in the use of goods balance of Kshs. 204,144,759 is Kshs.131,481,408 incurred under domestic travel and subsistence which includes payments amounting to Kshs.675,800 paid to five Members of the County Assembly (MCA) as extra mileage allowance. However, the benefit was not taxed as required under the Income Tax Act Cap 470.

Further, none of these members resided beyond 90 Kms of the County Assembly building to qualify forthe allowance. The farthest member resided 65 Kms away. No plausible explanation has been provided by management to justify why the MCAs were paid extra mileage allowance free of tax.

Consequently, the propriety and validity of the expenditure totaling Kshs.675,800 under domestic travel and subsistence as at 30 June 2017 cannot be confirmed.

6.3. Irregular Cash Payments

Included in the use of goods and services balance of Kshs. 204,144,759 is Kshs.131,481,408 under domestic travel and subsistence which in turn includes cash payments totaling Ksh.98,791,857 made to some staff of the County Assembly and MCAs at the closure of the financial year. However, the expenditure was not supported by requisite documents and no explanation was provided why cash was withdrawn by the cashier and paid to staff and MCAs instead of having them issued with imprests given that they mainly required the funds for official travel purposes.

Consequently, the propriety and validity of the expenditure totaling Kshs.8,791,857 under domestic travel and subsistence as at 30 June 2017 cannot be confirmed.

7 Governance Framework

7.1. Non-Existence of Risk Management Committee

The County Assembly is yet to establish a risk management committee. As result, threats to the operations of the Assembly have not been identified and mitigated and therefore their occurrence could have negative impact on the operations of the Assembly.

7.2. Disaster Recovery Plan

The County Assembly lacksa disaster recovery plan to deal with loss of data or information in case of systems failures or losses due to fire and theft.

Consequently, no explanation has been provided why the Assembly has not put in place a risk management committee and s disaster recovery plan as required.

8. Procurement of Civil Works

The County Assembly contracted three (3) firms to execute civil works at a contract sum of Kshs.53,602,233 as indicated below:

No.	Construction of Civil Works	Contractor	Amount Kshs.
1	Automation of Broadcasting & Hansard Recording	Kenya ICT and Computer Engineering Holdings Ltd	17,698,000
2	Supply and Installation of Auditorium Chairs	Emoss Global Limited	23,986,770
3	Padding & Carpeting of Debating Chambers	Benris Investments Limited	11,917,463
	Total		**53,602,233**

However, details of the procurement process showing how the suppliers were identified were not made available for audit review and as a result, it was not possible to confirm that the process was conducted in accordance with the Public Procurement and Assets Disposal Act, 2015 and whether the resultant expenditures were a proper charge on public funds.

9. Pending Bills

As at 30 June 2017, the County Assembly had accumulated pending bills totaling Kshs.63,694,476. However, the cash and cash equivalents balance at year end was Kshs.51,887,829. Management did not explain how the County Assembly committed funds in excess of its approved budget.

Further, bills totalling Kshs.51,266,590 out of a total of Kshs.63,994,475 were not supported with relevant documents such as certificates of completion and inspection and acceptance reports.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Nyamira County Assembly 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 of my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters discussed in the Basis for Adverse Opinion section of my report, I confirm that there were no Key Audit Matters to report in the year under review.

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 County Assembly of Nyamira's ability to continue to offer services, disclosing, as applicable, matters related to sustainability of services and using the going concern accounting assumption. Unless the management either intends to liquidate the Assembly or to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

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

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

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

- 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 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 accounting assumption and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Assembly's ability to continue as a going concern. 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.

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

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

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

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

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and 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	2016/17 Kshs	2015/16 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	540,586,572	428,737,274
Other Receipts	2	-	-
TOTAL RECEIPTS		**540,586,572**	**428,737,274**
PAYMENTS			
Compensation of Employees	3	269,061,493	256,148,942
Use of goods and services	4	204,144,759	152,643,843
Corporate Social responsibility	5	-	200,000
Social Security Benefits	6	15,463,716	19,451,916
Acquisition of Assets	7	-	-
Finance Costs	8	28,775	27,625
TOTAL PAYMENTS		**488,698,744**	**428,472,325**
SURPLUS		**51,887,829**	**264,949**

Financial statements

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

Clerk of the Assembly

Name: .....

Director Finance & Accounts

Name:.....
ICPAK Member Number:

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2016/2017 Kshs	2015/16 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	51,887,829	22,491
Cash Balances	9B	-	-
Total Cash and cash equivalents		**51,887,829**	**22,491**
Accounts receivables – Outstanding Imprests	10	198,700	242,458
TOTAL FINANCIAL ASSETS		**52,086,529**	**264,949**
FINANCIAL LIABILITIES			
Accounts Payables	11	-	-
NET FINANCIAL ASSETS		**52,086,529**	**264,949**
REPRESENTED BY			
Fund balance b/fwd	12	198,700	-
Surplus for the year		51,887,829	264,949
NET FINANCIAL POSITION		**52,086,529**	**264,949**

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

Clerk of the Assembly

Name: .....

Director Finance & Accounts

Name: .....
ICPAK Member Number: .....

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	540,586,572	428,737,274
Other Receipts	2	-	-
Payments for operating expenses			
Compensation of Employees	3	(269,061,493)	(256,148,942)
Use of goods and services	4	(204,144,759)	(152,643,843)
Corporate social responsibility	5	-	(200,000)
Social Security Benefits	6	(15,463,716)	(19,451,916)
Finance Costs	7	(28,775)	(27,625)
Adjusted for: Prior year adjustment		(22,491)	-
Net cash flows from operating activities		**51,865,338**	**264,949**
CASHFLOW FROM INVESTING ACTIVITIES			
Accounts Receivable	10	-	(242,458)
Acquisition of Assets	8	-	-
Net cash flows from investing activities		**51,865,338**	**22,491**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**51,865,338**	**22,491**
Cash and cash equivalent at BEGINNING of the year		**22,491**	**-**
Cash and cash equivalent at END of the year		**51,887,829**	**22,491**

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

Clerk of the Assembly

Name: .....

Director Finance & Accounts

Name: .....
ICPAK Member Number .....

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	543,710,625	125,000,000	668,710,625	540,586,572	19.16%
TOTAL	**543,710,625**	**125,000,000**	**668,710,625**	**540,586,572**	**19.16%**
PAYMENTS					
Compensation of Employees	270,261,104	-	270,261,104	269,061,493	0.44%
Use of goods and services	193,906,805	9,079,000	202,985,805	204,144,759	-0.57%
Social Security Benefits	15,463,716	-	15,463,716	15,463,716	0.00%
Acquisition of Assets	64,079,000	115,921,000	180,000,000	-	71.18%
Finance/ bank charges	-	-	-	28,755	100.00%
TOTAL	**543,710,625**	**125,000,000**	**668,710,625**	**488,698,744**	**26.92%**

Note:

- *Kshs.9,079,000 budgeted for acquisition of office furniture & fittings (kshs.3,454,000),Purchase of Computers, Printers and other IT Equipment (kshs.4,425,000); Purchase of Photocopies (kshs.1,200,000) were transferred to cater for use of goods and services by County Assembly Motion dated June, 2017.*
- *During the approval of Supplementary budget estimates by the County Assembly in March, 2017: Kshs.125,000,000 was approved for construction of car Park, perimeter wall & gate house (kshs.85,000,000); construction of Ablution block and Septic Tank (kshs.10,000,000); Refurbishment of Existing Offices & Furnishing (kshs.5,000,000) and Purchase of four vehicles for the County Assembly. However, except for perimeter wall and gate house, the other planned activities did not take off during the financial year.*
- *Out of Kshs.189,079,000; Kshs.9,079,000 was utilized as explained in (1) above. Kshs.51,875,947 was received towards the end of the financial year and therefore not utilized.*

The entity financial statements were approved on _____ 2017 and signed by:

Clerk of the Assembly

Name: .....

Director Finance & Accounts

Name: .....
ICPAK Member Number: .....

VII. 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	488,710,625	-	488,710,625	488,710,625	-
TOTAL	**488,710,625**	-	**488,710,625**	**488,710,625**	-
PAYMENTS					
Compensation of Employees	270,261,104	-	270,261,104	269,061,493	0.18%
Use of goods and services	193,906,805	9,079,000	202,985,805	204,144,759	-0.24%
Social Security Benefits	15,463,716	-	15,463,716	15,463,716	0.00%
Finance costs/ bank charges	-	-	-	28,755	-100.00%
Acquisition of Assets	9,079,000	(9,079,000)	-	-	0.00%
TOTAL	**488,710,625**	-	**488,710,625**	**488,698,744**	**0.00%**

Note:

Kshs.9,079,000 budgeted for acquisition of office furniture & fittings (kshs.3,454,000),Purchase of Computers, Printers and other IT Equipment (kshs.4,425,000); Purchase of Photocopies (kshs.1,200,000) were transferred to cater for use of goods and services by County Assembly Motion dated June, 2017.

The entity financial statements were approved on _____ 2017 and signed by:

_____
Clerk of the Assembly

Name: ……..

_____
Director Finance & Accounts

Name:……
ICPAK Member Number:…….

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	55,000,000	125,000,000	180,000,000	-	100.00%
TOTAL	**55,000,000**	**125,000,000**	**180,000,000**	**-**	**100.00%**
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	55,000,000	125,000,000	180,000,000	-	100.00%
TOTAL	**55,000,000**	**125,000,000**	**180,000,000**	**-**	**100.00%**

The entity financial statements were approved on _____ 2017 and signed by:

_____
Clerk of the Assembly

Name: .....

_____
Director Finance & Accounts

Name: .....
ICPAK Member Number: .....

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	Date, 2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Policy Planning & general administration and support services					
2110000 – Salaries & wages	259,441,016	-	259,441,016	259,720,646	0.11%
2120000 – Social contributions	10,340,088	-	10,340,088	10,041,846	-2.88%
2210000 – Goods & services	89,922,765	-	89,922,765	100,053,541	-11.27%
2220000 – Routine maintenance	1,539,000	-	1,539,000	946,900	-38.47%
2710000 – Social security benefits	15,463,716	-	15,463,716	15,463,716	0.00%
3110000 – Acquisition of assets	64,079,000	125,000,000	189,079,000	-	72.56%
Sub-Total: Programme 1	**440,785,585**	**125,000,000**	**565,785,585**	**386,226,649**	
Programme 2: Oversight					
2110000 – Salaries & wages	280,000	-	280,000	280,000	0.00%
2210000 – Goods & services	89,690,040	-	89,690,040	89,574,874	-0.12%
2220000 – Routine maintenance	270,000	-	270,000	142,791	-47.11%
Sub-Total: Programme 2	**90,240,040**	**-**	**90,240,040**	**89,997,665**	
Programme 3: Legislation & representation					
2110000 – Salaries & wages	200,000	-	200,000	200,000	0.00%
2210000 – Goods & services	12,485,000	-	12,485,000	12,274,430	1.69%
Sub-Total: Programme 3	**12,685,000**	**-**	**12,685,000**	**12,474,430**	
Grand - Total	**543,710,625**	**125,000,000**	**668,710,625**	**488,698,744**	

Note: This statement discloses the utilisation of the County Assembly budgets as programmed

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer/ County Treasury

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

Other Receipts

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

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 *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.

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 *entity's* budget was approved as required by Law .The original budget was approved by the County Assembly on 30th June, 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

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.

XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

	2016/2017	2015/2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	118,113,985	50,000,000
Total Exchequer Releases for quarter 2	113,272,355	95,000,000
Total Exchequer Releases for quarter 3	121,329,503	158,000,000
Total Exchequer Releases for quarter 4	187,870,729	125,737,274
Total	**540,586,572**	**428,737,274**

2. OTHER RECEIPTS

	2016/2017	2015/2016
	Kshs	Kshs
Other Receipts I	-	-
Other Receipts II	-	-
Total	-	-

3. COMPENSATION OF EMPLOYEES

	2016/2017	2015/2016
	Kshs	Kshs
Basic salaries of permanent employees	114,502,860	101,680,756
Basic wages of temporary employees	180,000	360,000
Personal allowances paid as part of salary	141,915,787	150,363,186
Personal allowances paid as reimbursements	2,421,000	3,745,000
Compulsory National Social Security Schemes	10,041,846	8,569,017
Total	**269,061,493**	**264,717,959**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2016/2017	2015/2016
	Kshs	Kshs
Utilities, supplies and services	8,595	149,900
Communication, supplies and services	240,799	374,000
Domestic travel and subsistence	131,377,169	93,146,109
Foreign travel and subsistence	9,517,250	10,267,500
Printing, advertising and information supplies & services	1,090,000	4,046,149
Rentals of produced assets	5,700,000	3,962,800
Training expenses	2,981,790	3,891,723
Hospitality supplies and services	19,504,932	17,457,157
Insurance costs	17,508,782	6,380,000
Specialized materials and services	681,489	716,000
Office and general supplies and services	1,302,580	1,999,954
Other operating expenses	11,426,151	9,139,883
Fuel Oil and lubricants	1,419,880	630,500
Routine maintenance – vehicles and other transport equipment	1,183,991	408,168
Routine maintenance – other assets	201,352	74,000
Total	**204,144,759**	**152,643,843**

5. SUBSIDIES

	2016/2017	2015/2016
Subsidies to Corporations/individuals		
Donations / Corporate S	-	200,000
TOTAL	**-**	**200,000**

6. SOCIAL SECURITY BENEFITS

	2016/2017	2015/2016
Service Gratuity	15,463,716	10,882,899
Total	**15,463,716**	**10,882,899**

7. FINANCE COSTS

	2016/2017	2015/2016
Bank Charges	28,775	27,625
Other Finance Costs	-	-
Total	**28,775**	**27,625**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2016/2017	2015/2016
Non Financial Assets	**Kshs**	**Kshs**
Purchase of Office Furniture and General Equipment	-	-
Construction of perimeter wall and gate house	-	
Automation and networking of LAN	-	-
Total	-	-

9A. BANK ACCOUNTS

	2016/2017	2015/2016
Name of Bank, Account No. & Currency	**Kshs**	**Kshs**
CBK, Account No.1000239751 - Recurrent - Kshs	*5,233*	21,051
CBK, Account No.1000239751 - Development - Kshs	*51,875,947*	-
KCB, Account No.1145126987 –Operational Kshs	-	1,440
KCB, Account No.1145126987 –Salaries Kshs	*6649*	-
Total	**51,887,829**	**22,491**

9B. CASH IN HAND

	2016/2017	2015/2016
	Kshs	**Kshs**
Cash in Hand	-	-
Total	-	-

10. ACCOUNTS RECEIVABLE

	2016/2017	2015/2016
	Kshs	**Kshs**
Staff Advances	-	-
Other Advances – Outstanding imprests	198,700	242,458
Total	**198,700**	**242,458**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. ACCOUNTS PAYABLE

	2016/2017	2015/2016
	Kshs	Kshs
Amounts due to contractors - civil works	-	-
Prior years pending bills brought forward	-	-
Total	**-**	**-**

12. FUND BALANCE BROUGHT FORWARD

	2016/2017	2015/2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	198,700	-
Accounts Payables	-	-
Total	**198,700**	**-**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 RELATED PARTY DISCLOSURES

The following comprise of related parties to the County Assembly.

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

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Compensation to the MCAs	55,440,000	53,222,400
Key Management compensation	28,808,900	27,656,544
Transfers from the County Treasury	-	-
Payments made by related parties on behalf of Assembly	-	-

XII.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)*
2.0	Cash and cash Equivalent	Bank confirmation certificates and bank reconciliation statements availed and confirmed	Clerk	Resolved	As at 30th June, 2017
3.0	Pending Bills	Accumulation of pending bills was a spill-over from FY2014/15 when budget ceiling was reduced to Kshs.250milliom from Kshs.570million.	Clerk	Unresolved	30th June, 2018
4.3	Committee meetings outside the precincts of the Assembly	All committee meetings held outside the precincts of the Assembly are now being approved by the Speaker as per Standing Order 163	Speaker	Resolved	As at 30th June, 2017
4.5	Irregular transport costs	County Assembly Service Board (CASB) adopted uniform rates used in facilitation of MCAs & staff outside the work station. Further, CASB approved a transport policy that guides the approved rates.	Clerk	Resolved	As at 30th June, 2017.
8.0	Unsupported Corporate Social Responsibility	The County Assembly now has a policy in place that guides Corporate Social Responsibity activities	Clerk	Resolved	As at 30th June, 2017.

Clerk of the County Assembly

Sign.....

Date.....

XIII. 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 civil works						
1. Automation of Broadcasting & hansard recording	17,698,000	2016	-	17,698,000	8,849,000	Work done is 5% of the contractual amounts
2. Installation & configuration of Local area network	3,988,400	2016	-	3,988,400	3,988,400	Work done is 100% of the contractual amounts
3. Supply & installation of auditorium chairs	23,986,770	2016	-	23,986,770	22,787,432	Work done is 95% of the contractual amounts
4. Construction of car park, perimeter wall & gate house	27,625,516	2016	-	27,625,516	5,525,103	Work done is 18% of the contractual amounts
5. Padding & carpeting of debating chambers	11,917,463	2016	-	11,917,463	10,725,717	Work done is 90% of the contractual amounts
Sub-Total	**85,216,149**			**85,216,149**	**51,875,652**	
Supply of services						
6. African Touch Safaris Ltd	136,790	2015	-	136,790	136,790	Airtickets
7. Royal City Hotel	444,200	2015	-	444,200	444,200	Catering services
8. Ufanisi Resorts	318,750	2015	-	318,750	318,750	Catering services
9. Kisumu Hotel	347,900	2015	-	347,900	347,900	Catering services
10. Itibe Resort	313,700	2015	-	313,700	313,700	Catering services
11. Nation Media Group	798,252	2015	-	798,252	798,252	Advertisements
12. The Star	797,000	2015	-	797,000	797,000	Advertisements
13. The Standard Media	374,441	2015	-	374,441	374,441	Advertisements
14. The Joventure Hotel	126,960	2015	-	126,960	126,960	Catering services
15. Nyamira Practical Garage	50,000	2015	-	50,000	50,000	Motor vehicle repairs
16. Nyachiro Advocates	6,507,000	2015	-	6,507,000	6,507,000	Litigations
17. CIC Group	1,603,831	2015	-	1,603,831	1,603,831	WIBA - insurance
Sub-Total	**11,818,824**			**11,818,824**	**11,818,824**	
Grand Total	**97,034,973**			**97,034,973**	**63,694,476**	

XIV. ANNEX 2 – 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	-	5,525,103	-	5,525,103
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,349,800	33,513,149	-	34,862,949
ICT Equipment, Software and Other ICT Assets	3,965,395	12,837,400	-	16,802,795
Other office Equipment	227,575	-	-	227,575
Total	**5,542,770**	**51,875,652**	**-**	**57,418,422**

XV. ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST

County Assembly Imprest Holders

Name of Officer	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
1. Linet Mokaya	01/02/2017	12,000	-	12,000
2. Valarie Ogachi	22/06/2017	20,500	-	20,500
3. Harron Mosomi	11/05/2017	70,000	-	70,000
~~*4. Harron Mosomi*~~	~~22/06/2017~~	~~33,000~~	-	~~33,000~~
5. George Nyakundi	27/06/2017	63,200	-	63,200
Total		**198,700**	-	**198,700**

XVI. ANNEX 4 – BANK RECONCILIATION/FO 30 REPORT

REPUBLIC OF KENYA

NYAMIRA COUNTY TREASURY

BANK RECONCILIATION – NYAMIRA COUNTY ASSEMBLY RECURRENT

as at 30TH JUNE 2017.

Acct No: 1109239751

			Explanation	KShs.
Balance as per Bank Statement				32,885,693.05
Less	1	Payments in Cash Book not yet recorded in Bank Statement (Unrepresented Cheques)	*As per Attached List*	(32,880,460.00)
	2	Receipts in Bank Statement not yet recorded in Cash Book.	*As per Attached List*	-
Add.	3	Payments in Bank Statement not yet recorded in Cash Book.	*As per Attached List*	-
	4	Receipts in Cash Book not yet recorded in Bank Statement.	*Nil*	-
Balance as per Cash Book.				5,233.05

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Signature	**Accountant**	**Date**

Prepared By:

Title

Name

Signature .....

Date .....

REPUBLIC OF KENYA

NYAMIRA COUNTY TREASURY

BANK RECONCILIATION – NYAMIRA COUNTY ASSEMBLY DEVELOPMENT ACCOUNT

as at 30TH JUNE 2017.

Acct No. 1326905

			Explanation	KShs.
Balance as per Bank Statement				51,875,947.00
Less	1	Payments in Cash Book not yet recorded in Bank Statement (Unrepresented Cheques)	*As per Attached List*	(51,875,947.00)
	2	Receipts in Bank Statement not yet recorded in Cash Book.	*As per Attached List*	-
Add.	3	Payments in Bank Statement not yet recorded in Cash Book.	*As per Attached List*	-
	4	Receipts in Cash Book not yet recorded in Bank Statement.	*Nil*	-
Balance as per Cash Book.				-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Signature **Accountant** **Date**

Prepared By:

Title

Name

Signature

Date