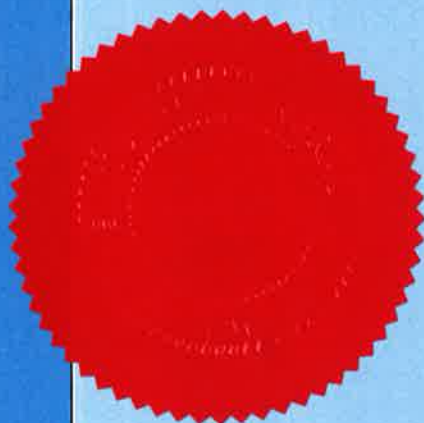


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF

COUNTY EXECUTIVE OF

KAJIADO

FOR THE YEAR ENDED

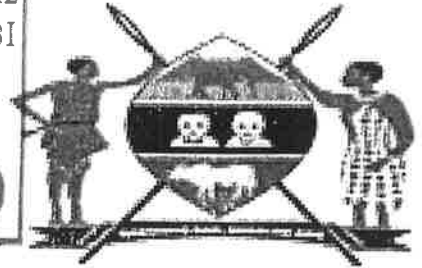
30 JUNE 2016



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

- 8 JUN 2017

RECEIVED



COUNTY GOVERNMENT OF KAJIADO

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2016

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

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

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COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County as constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

- Office of the Governor including Executive Members;
- Office of the Deputy Governor
- Office of the County Secretary;
- Chief Officers; and Service Centre managers

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Finance	Keswe Mapena
2.	Chief Officer-Finance	Morris Kaaka
3.	Senior Accountant	Jackson Ritei

(d) Fiduciary Oversight Arrangements

The operations of the County Government have been subjected to the oversight role of the County Internal Audit team which carried out value for money audits. The Controller of Budget monitored the utilization of allocated funds by the National Treasury throughout the period under review.

The Public Investments and Accounts Committee of the County Assembly also exercised the oversight role to see to it that public funds were used as per the laid down rules, procedures and regulations.

(e) Entity Headquarters

P.O. Box 11 – 01100
Kajiado County Headquarters
Kajiado, Kenya

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

(f) Entity Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Co-operative Bank of Kenya
P.O. Box 456-01100
Kajiado, Kenya
3. Kenya Commercial Bank
P.O. Box --- - 01100
Kajiado, 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

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

FORWARD BY THE CECM

The budget allocation of Kshs 6,275,203,090 was utilized to pay compensation of employees of Kshs 1,527,491,356, whereas Kshs 1,064,092,353 was for the use of goods and services, Kshs. 1,630,274,525 for Acquisitions of Assets, Kshs 122,500,000 other grants and transfers. The acquisition of assets was expensed under the cash basis of accountings but included in the Fixed Assets Register.

The County Government honoured a Collective Bargaining Agreement with the former council employees. This action helped to motivate them and the staff continued to offer seamlessly all the services required by the public.

The budget allocation though not enough was prudently and efficiently used to run the county government. However there were challenges faced during the implementation of strategic objectives of the county. Lack of enough resources, absorption of staff from the devolved functions, lack of enough offices and necessary equipment for smooth operations of the county were some of the major ones.

The way forward to tackle these challenges is through rationalisation of staff to check on the growing wage bill. The county is looking forward to streamline its revenue collection measures to curb pilferages, map all revenue sources and enhance the capacity of revenue officers in order to increase local revenue collection.

To control expenditure, the county has implement the Integrated Financial Information System (IFMIS). Capacity building of staff to cope with the task of providing efficient financial management services to the public as well as enhancing financial reporting as required by the Public Financial Management Act 2012 are some of the next priority activities.

Sign.....

Date 30/09/2016

County Executive Committee Finance
The County Government of Kajiado

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

I. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2016. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2015, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government 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 CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 30/07/ 2016.



County Executive Committee member – Finance



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE COUNTY EXECUTIVE OF KAJIADO FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Kajiado set out on pages 6 to 29, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statements 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.

Management's Responsibility 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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Auditing Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0 Revenue

1.1 Local Revenue Collection

The statement of receipts and payments for the year ended 30 June 2016 reflects revenues totalling Kshs.5,229,277,084 which include other revenues of Kshs.650,928,888 (2015 - Kshs.772,577,000) relating to County Government collections under local revenues. This is indicative of a 48% shortfall on the financial year's target of Kshs.1,258,638,093 and a 16% decline in comparison with the revenue collected in the previous year. Further, the County Government financial procedures requires that revenue receipt books be logged in the Counter Receipt Book Register (CRBR) upon receipt from the printers. The register is used to control issuance of the receipt books and receipt counter foils maintained for accountable documents issued. However, the County Government did not adhere to these procedures. Consequently, completeness and accuracy of the other revenues balance of Kshs.650,928,888 can not be confirmed.

1.2 Kajiado Level 4 Hospital Revenue

The statement of receipts and payments other revenues figure of Kshs.650,928,888 includes Kshs.16,221,930 received from Kajiado Level Four (4) Hospital on account of cost sharing fund. However, the banking report in support of the Hospital's cost-sharing Fund revenues indicates an amount of Kshs.13,760,194 as having been received and banked into the County Revenue Fund Account leaving out a balance of Kshs.2,461,736 that had not been banked as at the end of the year. Although the management explained that the balance was used to cater for emergency cases, this amounted to spending at source in contravention of regulation 63(4) of the Public Finance Management (County Government) Regulations, 2015.

2.0 Expenditure

2.1 Compensation of Employees

The statement of receipts and payments reflects an expenditure of Kshs.1,527,491,356 under compensation of employees. Included in the amount is Kshs.1,200,000 paid out to a project consultant under the County's global partnership with Umea City in Sweden. The nature of the expenditure, however, does not qualify for classification as

compensation of employee costs. Furthermore, documentation has not been provided showing how the consultant was identified.

In the circumstances, the propriety of the expenditure of Kshs.1,200,000 and whether value-for-money was received from the consultancy could not be ascertained.

2.2 Consultancy Services

The statement of receipts and payments also reflects expenditure of Kshs.1,630,274,525 under acquisition of assets. Included in this amount are consultancy fees amounting to Kshs.8,119,081 paid to an architect for the provision of professional services for the construction of a modern County Library. Documents in support of payments to the consultant totaling Kshs.2,320,000 were not made available for audit review.

In the circumstances, the propriety of the expenditure of Kshs.2,320,000 and if value-for-money was obtained from the consultancy services could not be ascertained.

3.0 Pending Accounts Payable

Annex 1 to the financial statements reflects pending accounts payable amounting to Kshs.679,475,455, a 36% decline from the previous year's balance of Kshs.1,056,328,567. However, and as previously reported, the County does not maintain a register of individual creditors or ledgers with full details of the creditors, details of work done, invoices, local purchase orders, local service orders, certificates of completion, evidence of delivery and suppliers statements. Further, the movements in the pending bills by Kshs.376,853,112 during the period under review has not been supported by proof of settlement of the invoices of this amount.

In the circumstances, the accuracy and completeness of pending bills as disclosed in the financial statements cannot be confirmed.

4.0 Assets and Liabilities

4.1 Assets and Liabilities inherited from the Defunct Local Authorities in Kajiado County

As mentioned in previous years' reports, the financial statements for the year ended 30 June 2016 similarly do not include assets amounting to Kshs.91,605,348 acquired in the four (4) month period ending 30 June 2013 as well as assets and liabilities of undetermined values of the defunct local authorities and other devolved functions. The Transition Authority did not formally transfer the assets and liabilities of the defunct local authorities in Kajiado to the County Government of Kajiado.

Consequently, the existence and carrying values of assets and liabilities that were inherited from the defunct local authorities and their fair values as at 30 June 2016 cannot be confirmed.

4.2 Lack of a Fixed Assets Register

During the year under review, the County Executive spent Kshs.1,630,264,525 on acquisition of assets bringing the cumulative expenditure on acquisition of assets since inception to Kshs.3,620,602,626 as at 30 June 2016. However, the County Executive does not maintain an updated Fixed Assets Register.

Consequently, the nature, value, state and location of these assets cannot be confirmed.

5.0 Budget and Budgetary Performance

5.1 Under Expenditure on Recurrent Vote

The County Executive of Kajiado approved recurrent budget for the year under review was Kshs.4,089,911,410. However, examination of the IFMIS account analysis report revealed that the County Executive incurred under-expenditure totalling to Kshs.444,524,096 in two hundred and seventy nine (279) items as tabulated below:

Department	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Variance (%)
Office of the Governor and the Deputy Governor	189,566,475	184,635,871	4,930,604	3%
County Administration		(1,760,000)	1,760,000	100%
County Public Service Board	90,177,504	86,620,964	3,556,540	4%
Education, Youth, Sports, Culture, and Social Services	294,307,788	287,017,092	7,290,696	2%
Health Services	1,285,636,659	1,122,733,980	162,902,679	13%
ICT and Citizen Participation	45,191,905	44,469,443	722,462	2%
Agriculture, Livestock and Tourism	266,048,497	242,874,850	23,173,647	9%
Water and Irrigation	105,958,896	100,478,651	5,480,245	5%
Public Works, Roads, Transport, and Housing	95,381,138	86,489,185	8,891,953	9%
Ministry of Public Service and E-Government	427,968,251	365,564,566	62,403,685	15%
Finance and Economic Planning	526,028,415	481,617,859	44,410,556	8%
Industrialization and Enterprise Development	93,596,672	80,362,758	13,233,914	14%
Lands, Physical Planning, Environment, Wildlife and Natural Resources	145,776,902	139,316,605	6,460,297	4%
County Assembly	544,119,342	444,812,524	99,306,818	18%
Total Recurrent	4,109,758,444	3,665,234,348	444,524,096	11%

5.2 Under-expenditure on Development Vote

The County had an approved development vote budget of Kshs.2,717,773,915, but incurred actual expenditure of Kshs.1,515,003,800 representing 56% absorption rate. The comparison by department of budgeted verses actual expenditures is as tabulated below:

Department	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Variance (%)
Education, Youth, Sports, Culture, and Social Services	636,840,415	360,707,779	276,132,636	43%
Health Services	276,434,231	155,005,421	121,428,810	44%
ICT and Citizen Participation	89,588,112	87,800,449	1,787,663	2%
Agriculture, Livestock and Tourism	36,500,000	11,748,884	25,405,936	68%
Water and Irrigation	374,236,999	168,810,718	205,426,281	55%
Public Works, Roads, Transport, and Housing	749,435,820	479,439,347	269,996,473	36%
Finance and Economic Planning	84,034,778	56,630,798	27,403,980	33%
Industrialization and Enterprise Development	73,234,255	154,973,213	118,261,042	43%
Lands, Physical Planning, Environment, Wildlife and Natural Resources	72,951,050	26,523,724	46,427,326	64%
County Assembly	124,518,255	13,363,528	111,154,727	89%
Total Development	2,717,773,915	1,515,003,861	1,202,770,054	44%

No satisfactory explanation has been provided by the management for the under-absorption. The under-absorption appears to have impacted negatively on service delivery to the citizens of the County.

6.0 Delays in Project Implementation

During the year under review, the County Executive contracted out 45 projects valued at Kshs.154,115,472 under the department of Education, Sports, Culture and Social Services. As of 30 June 2016, completion of the projects was behind schedule given the timelines set out in the contract agreements with Kshs.100,551,024 paid out to the various contractors. Further, there was no project implementation team constituted to monitor the projects and approve payments.

7.0 Unresolved Prior-year Audit Matters

The following prior year audit matters remained unresolved as at 30 June 2016:

7.1 Unsupported Expenditure on Purchase of Goods

The statement of receipts and payments for the year ended 30 June 2015 reflected an expenditure of Kshs.1,454,670,371 under use of goods and services which included an

amount of Kshs.13,764,550 paid to four firms contracted by the County Executive to supply goods during the period under review. It was, however, observed that neither original nor duplicate copies of LPOs were attached to payment vouchers. Instead triplicate copies were used to process these payments as shown in the table below:-

PV no.	Date paid	Payee	Description	Amount paid (Kshs)
1693	29/10/2014	Udichem Diagnostics	Supply of hospital drugs to Health Ministry	7,919,000
3667	22/12/2014	Duke Agencies Ltd	Supply of hospital goods to Health ministry	2,750,550
3660	22/12/2014	Duke Agencies Ltd	Supply of 10 bed cradles, 10,patient bed amenity, 10 mattress amenity and 50 blankets for the ministry of health	607,500
3301	18/12/2014	Geralyn Supplies	Supply of 500 packets of disposable syringes and 5 executive desks 200mm long	2,487,500
Total amount paid (Kshs)				13,764,550

Failure to use original or duplicate copies of LPOs exposed the County Executive to fraud, as payments could have been processed multiple times using the same documents.

7.2 Purchase of Uniforms

The County Executive in the financial year 2014/2015 bought uniforms at a total cost of Kshs.1,049,810 from a firm that was not prequalified under the category. This was contrary to Regulation 25(3) of the Public Procurement and Disposal Regulations of 2006, which states that the procuring entity shall invite tenders from only the persons who have been prequalified under this regulation.

7.3 Unsupported Payment of Provisional Sums

The statement of receipts and payments for the year ended 30 June 2015 reflected an expenditure of Kshs.1,512,171,277 under acquisition of assets. However, review of the various projects revealed that payments totalling to Kshs.13,082,021 were made in respect of contracts and charged as provisional sums as shown below:

Project Title	Contractor	Contract Sum (Kshs)	% of Completion	Value Of Certified Works (Kshs)	Provisional Sums Paid (Kshs)
Nong Public Sanitation Block	Mbesu Investments Ltd	5,999,850	100	5,999,852	300,000
Construction of Esonorua Water Project	Mwelwa Contractors	5,380,000	100	5,380,000	1,520,000

Renovation of Cooperative Building	Stoneset Builders & Supplies Box 27 Kajiado	3,441,506	-	-	557,960
Construction of Matasia Health centre	M/s Olgilai contractors Ltd	14,998,783	95	14,302,782	1,300,000
Maternity Block at Illasit Dispensary	M/S Premierson Enterprises Ltd	7,609,102	94	7,164,394	450,000
Maternity Ward at Nchukini Health Centre	M/s Enkolili Enterprises	7,261,159	100	7,161,159	550,000
Fencing of Kitengela Dump Site	M/s Sankina Holdings Ltd	4,970,817	100	4,970,817	558,937
Fencing of Bissil Dump Site	M/s Haraf Traders Ltd	1,610,544	98	1,610,544	534,400
Perimeter wall Loitokitok Dumpsite	M/s Cheka Electro-mechanical Building Services	5,733,745	100	5,733,745	644,724
Renovations of Office Block for Directorate of Housing	M/s Synergy Pool Ltd	1,515,551	100	1,515,551	310,000
Staff House at Musenke Dispensary	Rossmina Investment Ltd	4,054,919	100	4,054,919	610,000
Construction of Olekasasi Health centre	M/s Tynen Ltd	14,898,140	100	14,894,910	525,000
Renovations of Dispensary and Construction of Staff House at Oldorko Mosiro	M/s Munjen Construction Ltd	14,616,562	100	14,616,562	1,000,000
Piping of Water from Ewuaso Nyiro Intake to Musenke	M/s Consky Engineering Services Ltd	15,100,000	100	15,100,000	520,000
Isinya Tannery and other Associated Works	M/s Amaisho Contractors Ltd	7,796,151	90	6,870,810	1,100,000
Construction of Hay Store at Demo Farm	Faircon General Equipment Company Ltd	6,612,719	100	6,612,719	260,000
Construction of 2 Classrooms at Kimana Mixed Secondary School	M/s Enkolili Enterprises Ltd	2,409,923	100	2,409,923	330,000
Construction of 3 Classrooms at Township Primary School	M/s Khulole Construction Co. Ltd	3,594,840	95	3,572,788	450,000
Construction of Maternity at Oloolua	M/s Kamanda Engineering	8,163,714	100	8,163,714	1,561,000
Total amount (Kshs)		135,768,025		130,135,189	13,082,021

Consequently, Kshs.13,082,021 was paid as provisional sums in respect of works which were not accounted for as per the Clause 58.2 of FIDIC – conditions of contract for works of Civic Engineering Construction.

Qualified Opinion

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kajiado County Executive as at 30 June 2016 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.



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

Nairobi

30 August 2017

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

II. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	4,412,625,800	3,865,164,568
Transfers from Other Government Entities	5	165,722,396	-
	6	-	-
	7	-	-
	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	650,928,888	772,577,000
TOTAL REVENUES		5,229,277,084	4,637,741,568
PAYMENTS			
Compensation of Employees	12	1,527,491,356	1,492,826,388
Use of goods and services	13	1,064,092,353	1,454,670,372
Subsidies	14	-	-
Transfers to Other Government Units	15	649,463,654	189,544,959
Other grants and transfers	16	122,500,000	149,858,947
Social Security Benefits	17	-	-
Acquisition of Assets	18	1,630,274,525	1,512,171,277
Finance Costs, including Loan Interest	19	36,723,542	19,914,691
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Expenses	21	-	-
TOTAL PAYMENTS		5,030,545,429	4,818,986,634
SURPLUS/DEFICIT		198,731,655	181,245,066

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/ 2016 and signed by:

Chief Officer

Head of Treasury

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

III. STATEMENT OF ASSETS

	note	2015-2016 Kshs	2014-2015 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	22a	521,553,028	270,985,056
Cash balances	22b	669,510	807,682
Total cash and cash equivalents		<u>522,222,538</u>	<u>271,792,738</u>
Accounts receivables - outstanding imprest and clearance accounts	23	-	-
Total financial assets		<u>522,222,538</u>	<u>271,792,738</u>
Less: financial liabilities			
Accounts payables – deposits	24	51,698,146	-
Net financial assets		<u>470,524,393</u>	<u>271,792,738</u>
Represented by			
Fund balance b/fwd	25	271,792,738	453,037,803
Surplus/deficit for the year		198,731,655	181,245,066
Net financial position		<u>470,524,393</u>	<u>271,792,737</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:


 Chief Officer


 Head of Treasury

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

IV. STATEMENT OF CASHFLOW

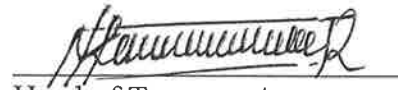
	Note	2015-2016 Kshs	2015-2016 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	4,412,625,800	3,865,164,568
Transfers from Other Government Entities	5	165,722,396	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	650,928,888	772,577,000
		<u>5,229,277,084</u>	<u>4,637,741,568</u>
Payments for operating expenses			
Compensation of Employees	12	1,527,491,356	1,492,826,388
Use of goods and services	13	1,064,092,353	1,454,670,372
Subsidies	14	-	-
Transfers to Other Government Units	15	649,463,654	189,544,959
Other grants and transfers	16	122,500,000	149,858,947
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	36,723,542	19,914,691
Other Expenses	21	-	-
		<u>3,400,270,905</u>	<u>3,306,815,357</u>
Adjusted for:			
Changes in receivables		-	-
Changes in payables		51,698,146	-
Adjustments during the year		-	-
Net cashflow from operating activities		<u>1,880,704,325</u>	<u>1,330,926,211</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(1,630,274,525)	(1,512,171,277)
Net cash flows from Investing Activities		<u>(1,630,274,525)</u>	<u>(1,512,171,277)</u>
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-

COUNTY GOVERNMENT OF KAJIADO
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Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		250,429,800	181,245,066
Cash and cash equivalent at BEGINNING of the year		271,792,738	453,037,803
Cash and cash equivalent at END of the year		522,222,538	271,792,738

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/ 2016 and signed by


 Chief Officer


 Head of Treasury-Accounts

Reports and Financial Statements

For the year ended June 30, 2016

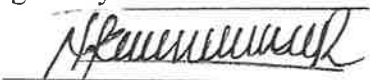
V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	4,412,625,800	964,954,739	5,377,580,539	4,412,625,800	964,954,739	82%
Transfers from Other Government Entities	171,466,693	-	171,466,693	165,722,396	5,744,297	97%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	1,258,638,093	-	1,258,638,093	650,928,888	607,709,205	52%
Total Receipts	5,842,730,586	964,954,739	6,807,685,325	5,229,277,084	1,578,408,241	
Payments						
Compensation of Employees	1,558,695,146	-	1,558,695,146	1,527,491,356	31,203,790	98%
Use of goods and services	1,604,357,684	78,400,980	1,682,758,664	1,064,092,353	618,666,311	63%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	635,760,088	36,217,333	671,977,421	649,463,654	22,513,767	97%
Other grants and transfers	176,380,533	28,544,200	204,924,733	122,500,000	82,424,733	60%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	2,068,334,512	1,152,058,965	3,220,393,477	1,630,274,525	1,590,118,952	51%
Repayment of principal on Domestic and Foreign borrowing	39,425,518	-	39,425,518	36,723,542	2,701,976	93%
Other Expenses	-	-	-	-	-	
Grand Total	6,082,953,481	1,295,221,478	7,378,174,959	5,030,545,430	2,347,629,529	

The entity financial statements were approved on _____ 2016 and signed by:



Chief Officer



Head of Treasury Accounts

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VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts					-	
Social Security Contributions					-	
Proceeds from Domestic and Foreign Grants					-	
Exchequer releases	3,088,838,060	-	3,088,838,060	3,088,838,060	-	100%
Transfers from Other Government Entities	120,026,685		120,026,685	116,005,677	4,021,008	97%
Proceeds from Domestic Borrowings			-		-	
Proceeds from Foreign Borrowings			-		-	
Proceeds from Sale of Assets			-		-	
Reimbursements and Refunds			-		-	
Returns of Equity Holdings			-		-	
Other Receipts	881,046,665		881,046,665	455,650,222	425,396,443	52%
Total Receipts	4,089,911,410	-	4,089,911,410	3,660,493,959	429,417,451	
Payments						
Compensation of Employees	1,558,695,146	-	1,558,695,146	1,527,491,356	31,203,790	98%
Use of goods and services	1,604,357,684	78,400,980	1,682,758,664	1,064,092,353	618,666,311	63%
Subsidies			-		-	
Transfers to Other Government Units	635,760,088	36,217,333	671,977,421	649,463,654	22,513,767	97%
Other grants and transfers	176,380,533	28,544,200	204,924,733	122,500,000	82,424,733	60%
Social Security Benefits			-		-	
Acquisition of Assets	489,082,357	13,537,205	502,619,562	115,270,664	387,348,898	23%
Repayment of principal on Domestic and Foreign borrowing	39,425,518		39,425,518	36,723,542	2,701,976	93%
Other Expenses	-		-		-	
Grand Total	4,503,701,326	156,699,718	4,660,401,044	3,515,541,569	1,144,859,475	

The entity financial statements were approved on 30/09/ 2016 and signed by:

Chief Officer

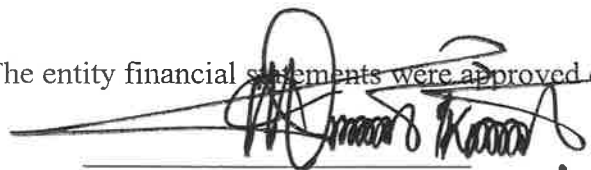
Head of Treasury Accounts

Reports and Financial Statements
For the year ended June 30, 2016

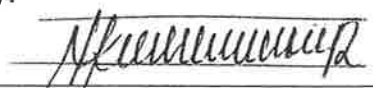
VII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	1,323,787,740	964,954,739	2,288,742,479	1,323,787,740	964,954,739	58%
Transfers from Other Government Entities	51,440,008	-	51,440,008	49,716,719	1,723,289	97%
Proceeds from Domestic Borrowings			-		-	
Proceeds from Foreign Borrowings			-		-	
Proceeds from Sale of Assets			-		-	
Reimbursements and Refunds			-		-	
Returns of Equity Holdings			-		-	
Other Receipts	377,591,428		377,591,428	195,278,666	182,312,762	52%
Total Receipts	1,752,819,176	964,954,739	2,717,773,915	1,568,783,125	1,148,990,790	
Payments						
Compensation of Employees			-		-	
Use of goods and services			-		-	
Subsidies			-		-	
Transfers to Other Government Units			-		-	
Other grants and transfers			-		-	
Social Security Benefits			-		-	
Acquisition of Assets	1,579,252,155	1,138,521,760	2,717,773,915	1,515,003,861	1,202,770,054	56%
Repayment of principal on Domestic and Foreign borrowing			-		-	
Other Expenses			-		-	
Grand Total	1,579,252,155	1,138,521,760	2,717,773,915	1,515,003,861	1,202,770,054	56%

The entity financial statements were approved on 20/09/2016 and signed by:



Chief Officer



Head of Treasury Accounts

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

COUNTY GOVERNMENT OF KAJIADO

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5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. Non-current assets

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.

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed 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 and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS

1. TAX REVENUES

TAX REVENUES	2015 – 2016 Kshs	2014 - 2015 Kshs	
Taxes on Income, Profits and Capital Gains			-
Taxes on Property		-	-
Taxes on Goods and Services		-	-
Taxes on International Trade and Transactions		-	-
Other Taxes (not elsewhere classified)		-	-
Total		-	-

2. SOCIAL SECURITY CONTRIBUTIONS

SOCIAL SECURITY CONTRIBUTIONS	2015 – 2016 Kshs	2014 - 2015 Kshs	
Receipts for Health Insurance Contribution		-	-
Receipts to NHIF for Health Insurance Contributions		-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt		-	-
Total		-	-

3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016 Kshs	2014 -	2015 Kshs
Grants Received from Bilateral Donors (Foreign Governments)			-	-	-
Grants Received from Multilateral Donors (International Organisations)			-	-	-
Grants Received from other levels of government			-	-	-
Total			-	-	-

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

4. TRANSFERS FROM NATIONAL TREASURY (EXCHEQUER RELEASES)		
		-
Description and reference of the transfer	2015 - 2016	2014 - 2015
	Kshs	Kshs
1st quarter transfer	353,010,064	
2nd quarter transfer	1,125,219,579	
3rd quarter transfer	1,103,156,450	
4th quarter transfer	1,831,239,707	
Total	4,412,625,800	3,865,164,568

5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 – 2016	2014 - 2015
	Kshs	Kshs
Transfers from Central government entities		
Kenya Roads Board	56,055,024	-
Ministry of Health - DANIDA	17,890,000	-
Ministry of Health - Maternal Health Care	44,112,500	-
Ministry of Health - User Fees Foregone	16,021,218	-
Ministry of Health - WB	31,643,654	-
TOTAL	165,722,396	-

6. PROCEEDS FROM DOMESTIC BORROWINGS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Domestic Accounts Payable	-	-
Total	-	-

COUNTY GOVERNMENT OF KAJIADO
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. PROCEEDS FROM FOREIGN BORROWINGS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

8. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

9. REIMBURSEMENTS AND REFUNDS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

10. RETURNS OF EQUITY HOLDINGS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organizations	-	-
Returns of Equity Holdings in International Organizations	-	-
Total	-	-

11. OTHER REVENUES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends		-
Rents		-
Other Property Income		-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges		-
Receipts from Administrative Fees and Charges - Collected as AIA		-
Receipts from Incidental Sales by Non-Market Establishments		-
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		-
Fines Penalties and Forfeitures		-
Receipts from Voluntary transfers other than grants		-
Sundry Revenues	-	772,577,000
Other Receipts Not Classified Elsewhere	650,928,888	*
Business Permits		
Cesses		-
Poll Rates		-
Plot Rents		-
Other Local Levies		-
Administrative Services Fees		-
Various Fees		-
Council's Natural Resources Exploitation		-

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

Sales Of Council Assets		-
Lease / Rental Of Council's Infrastructure Assets		-
Other Miscellaneous Revenues		-
Other Miscellaneous Revenues		-
Insurance Claims Recovery		-
Medium Term Loans (1-3 Yr Repayment)		-
Long Term Loans (Over 3 Yr Rpayment)		-
Transfers From Reserve Funds		-
Donations		-
Fund Raising Events		-
Other Revenues From Financial Assets Loan		-
Market/Trade Centre Fee		-
Vehicle Parking Fees		-
Housing		-
Social Premises Use Charges		-
School Fees		-
Other Education-Related Fees		-
Other Education Revenues		-
Public Health Services		-
Public Health Facilities Operations		-
Environment & Conservancy Administration		-
Slaughter Houses Administration		-
Water Supply Administration		-
Sewerage Administration		-
Other Health & Sanitation Revenues		-
Technical Services Fees		-
External Services Fees		-
System Required Revenue A/cs		-
		-
Total	650,928,888	772,577,000

*This amount is adjusted by Kshs.520,998,561 being unspent balances relating to exchequer in the period 2013/2014 but erroneously included as revenue in the financial statements for 2014/2015 financial year

COUNTY GOVERNMENT OF KAJIADO
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of permanent employees	791,919,713	833,105,339
Basic wages of temporary employees	14,348,730	17,011,698
Personal allowances paid as part of salary	639,179,382	563,211,326
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	82,043,531	-
Compulsory national social security schemes	-	79,498,025
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,527,491,356	1,492,826,388

13. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	28,387,429	34,365,611
Communication, supplies and services	20,823,227	40,339,960
Domestic travel and subsistence	283,878,741	325,599,229
Foreign travel and subsistence	8,367,578	57,743,791
Printing, advertising and information supplies & services	93,457,377	92,815,445
Rentals of produced assets	1,097,603	4,302,400
Training expenses	40,380,513	61,246,665
Hospitality supplies and services	63,935,720	76,814,640
Insurance costs	22,719,797	43,459,289
Specialised materials and services	247,954,629	291,044,866
Office and general supplies and services	34,493,062	36,894,216
Other operating expenses	112,118,834	178,728,277
Routine maintenance – vehicles and other transport equipment	31,535,574	32,272,790
Fuel Oil and Lubricants	54,517,872	146,920,103
Routine maintenance – other assets	20,424,397	32,123,090
Total	1,064,092,353	1,454,670,372

COUNTY GOVERNMENT OF KAJIADO**Reports and Financial Statements****For the year ended June 30, 2016***NOTES TO THE FINANCIAL STATEMENTS (Continued)***14. SUBSIDIES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Subsidies to Public Corporations	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-
TOTAL	-	-

15. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 – 2016	2014 – 2015
	Kshs	Kshs
Transfers to Central government entities		
Other current transfer, grant and subsidies	105,637,987	36,044,959
other capital grant transfers	503,825,667	153,500,000
Transfer to car loan fund for public servants	40,000,000	
TOTAL	649,463,654	189,544,959

16. OTHER GRANTS AND OTHER PAYMENTS

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Scholarships and other educational benefits	92,500,000	79,858,947
Emergency relief and refugee assistance	30,000,000	70,000,000
Subsidies to small businesses, cooperatives, and self employed		-
Total	122,500,000	149,858,947

17. SOCIAL SECURITY BENEFITS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government pension and retirement benefits		-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

COUNTY GOVERNMENT OF KAJIADO
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. ACQUISITION OF ASSETS

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Non-Financial Assets		
Purchase of Buildings		-
Construction of Buildings	586,243,315	518,184,670
Refurbishment of Buildings	833,797	350,950,664
Construction of Roads	439,274,545	330,396,585
Construction and Civil Works	381,466,241	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	50,941,907	109,912,239
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	23,696,064	103,411,926
Purchase of Specialized Plant, Equipment and Machinery	97,936,231	57,599,086
Rehabilitation and Renovation of Plant, Machinery and Equip.	3,473,620	16,486,576
Purchase of Certified Seeds, Breeding Stock and Live Animals		1,672,000
Research, Studies, Project Preparation, Design & Supervision	46,408,804	18,717,600
Rehabilitation of Civil Works	-	4,839,931
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	1,630,274,525	1,512,171,277

COUNTY GOVERNMENT OF KAJIADO
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For the year ended June 30, 2016

19. FINANCE COSTS, INCLUDING LOAN INTEREST

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	36,723,542	19,914,691
Total	36,723,542	19,914,691

20. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING		
	2015 - 2016	2014 2015
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

21. OTHER EXPENSES		
	2015 – 2016	2014 - 2015
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Domestic Accounts	-	-
	-	-

COUNTY GOVERNMENT OF KAJIADO
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 A. Bank Accounts			
Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2015 – 2016	2014 - 2015
		Kshs	Kshs
<i>Central Bank of Kenya, 1000171219, KES</i>	<i>Recurrent Bank A/C</i>	1,003,616	19,844,220
<i>Central Bank of Kenya, 1000171251, KES</i>	<i>Development Bank A/C</i>	188,099,726	151,139,901
<i>Central Bank of Kenya, 1000171642, KES</i>	<i>Deposit Bank A/C</i>	14,254,120	47,189,414
<i>Central Bank of Kenya, 1000199088, KES</i>	<i>Revenue Fund A/C</i>	308,033,890	47,263,833
<i>Kenya Commercial Bank, 114749870, KES</i>	<i>Revenue Collection A/C</i>	10,161,676	5,547,688
Total		521,553,028	270,985,056

22B. Cash in hand

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	669,510	807,682
Cash in Hand – Held in foreign currency	-	-
Total	669,510	807,682

23. Outstanding Imprests

<i>Description</i>	2015 – 2016	2014 - 2015
	Kshs	Kshs
Government Imprests	-	-
Clearance accounts	-	-
Total	-	-

COUNTY GOVERNMENT OF KAJIADO**Reports and Financial Statements****For the year ended June 30, 2016***NOTES TO THE FINANCIAL STATEMENTS (Continued)***24. Accounts Payables**

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Deposits	51,698,146	-
TOTAL	51,698,146	-

25. BALANCES BROUGHT FORWARD

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Bank accounts opening balances	270,985,056	453,037,803
Cash in hand	807,682	-
Receivables - Outstanding Imprests	-	-
Payables – Deposits	-	-
Total	271,792,738	453,037,803

26. PRIOR YEAR ADJUSTMENT

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Deposits – Retention		
Total	-	-

COUNTY GOVERNMENT OF KAJIADO
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Contract Sum	Amount Paid to date	Outstanding Balance 2015/2016	Comments
Construction of buildings	A	C		
Education	636,840,415	498,510,255	138,330,160	
Agriculture	35,000,000	19,407,072.00	15,592,928	
ICT	89,588,112	87,800,449	1,787,663	
Trade	273,234,255	200,651,676	72,582,579	
Health	276,434,231	183,071,883	93,362,348	
Sub-Total	1,311,097,013	989,441,335	321,655,678	
Construction of civil works		-		
Water	374,236,999	269,818,274	104,418,725	
Works	749,435,820	565,955,135	183,480,685	
Sub-Total	1,123,672,819	835,773,409	287,899,410	
Supply of services		-		
Finance	84,034,778	56,630,797	27,403,981	
Lands	72,951,050	30,434,664	42,516,386	
Sub-Total	156,985,828.00	87,065,461	69,920,367	-
Grand Total	2,591,755,660	1,912,280,25	679,475,455	

COUNTY GOVERNMENT OF KAJIADO
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For the year ended June 30, 2016

ANNEX 2 - ANALYSIS OF OUTSTANDING IMPRESTS

Name of Staff	Date Imprest Issued	Original Amount	Amount Paid To- Date	Outstanding Balance 2015/2016	Comments
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
Grand Total					

^COUNTY GOVERNMENT OF KAJIADO
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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	Historical Cost (Kshs)
	2015/16	2014/15
Land	-	-
Buildings and structures	869,135,334	869,135,334
Transport equipment	109,912,239	109,912,239
Office equipment, furniture and fittings	154,353,832	103,411,926
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	97,781,725	74,085,661
Purchase of Certified Seeds Breed Stock and Live animals	1,672,000	1,672,000
Constraction of Roads & Civil Works	335,236,516	335,236,516
Research, Feasibility studies,Project Preparation and Design Project Supervision	18,717,600	18,717,600
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	1,586,809,247	1,512,171,277