REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KITUI

FOR THE YEAR ENDED 30 JUNE 2016

AMENDED

KENYA NATIONAL AUDIT OFFICE
EMBU HUB
16 JAN 2017
1787
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COUNTY ASSEMBLY OF KITUI

ANNUAL 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)

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

1. Hon. George Ndotto — Speaker (Chairman of the Board)
2. Hon. Jacob Maundu — Leader of Majority
3. Hon. Alex Nganga — Leader of Minority
4. Elijah M. Mutambuki — Secretary to the Board
5. Dr. Jane Mutua — Board Member

(c) Fiduciary Management

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

No.	Designation	Name
1.	Clerk of Assembly	Elijah Mutambuki
2.	Deputy Clerk	Lucy Waema
3.	Principal Finance Officer	Algustus Musyoka

(d) Fiduciary Oversight Arrangements

1. Kitui County Assembly Public Investment and Accounts Committee
2. Kitui County Assembly Budget and Appropriation Committee
3. Kitui County Assembly Finance and Economic Planning Committee
4. Controller of Budget
5. National Treasury

(e) Kitui County Assembly Offices

Mutomo-Kibwezi Road
P.O. Box 694-90200
Kitui, Kenya

(f) County Assembly Contacts

Telephone: 044-22914
E-mail: kituiassembly@gmail.com
Website: www.kituicountyassembly.org

(g) County Assembly's Bankers

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

2. Kenya Commercial Bank
   P.O. Box 683-90200
   Kitui, Kenya

3. Family Bank
   P.O. Box 1033-90200
   Kitui, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
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 County Assembly had an approved budget of Kshs 882,650,795 for the FY 2015/2016 comprising of Kshs 668,720,903 for recurrent expenditure, Kshs 34,367,478 for Car and Mortgage loans and Kshs 179,562,414 for development. During the year, the County Assembly received Kshs 818,288,724 as transfer from County Treasury. The total expenditure for the FY 15/16 amounts to Kshs 824,657,093 which was 93.43% of the total budget. The County Assembly spent Kshs 339,181,928 (41.13%) on employees compensation, Kshs 284,199,620 (34.46%) on use of goods and services, Kshs166, 395,696 (20.19%) on acquisition of assets and Kshs 34,851,639 (4.22%) on other payments.

Performance of key development projects

The County Assembly has renovated offices and furnished the same which provided a conducive working environment for both members and staff. The Assembly was able to develop a website, networking of offices and installation of internet. This has improved both internal and external communication and also research on key parliamentary issues. The Assembly was able to draw designs for the debating chamber, tenders awarded and construction started which is 65% complete. This will provide members with adequate space for Assembly business. The Assembly finalised its strategic plan for five years from 2015 to 2020 detailing Vision, Mission, Motto and Core Values, Key result areas and Strategic objectives. This will serve as a guide to the Assembly in achieving its core mandates as set out in the constitution.

Comment on value-for-money achievements

Conducive working environment has enabled members and staff to discharge their duties in effective and efficient manner leading to timely service delivery to citizens. Networking of offices and installation of internet has provided a communication flat form between Assembly and other stakeholders. Construction and equipping of debating chamber will provide adequate space for members to carry out Assembly business.

Challenges and Recommended Way Forward

The County Assembly lacked financial autonomy, Although the Assembly's bank account at Central Bank has been operationalized, the mandate of transferring money into that account still lies with CEC Member for finance. There is a need therefore to provide this autonomy where the assembly could be requesting their funds directly as per the approved budget without reference to the Executive to ensure Assembly runs smoothly. Untimely release of funds from the Exchequer which hinders timely implementation of programmed activities.

Sign
Clerk of the County Assembly

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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 30 June 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 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 30 June 2016, 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 15TH NOV 2016.

Clerk of the County Assembly

Principal Finance Officer-County Assembly

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KITUI FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Assembly of Kitui set out on pages 8 to 29, which comprise the statement of assets and liabilities as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

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 the 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 Audit 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 County Assembly'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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Presentation and Disclosure of the Financial Statements

The financial statements presented for audit for the year ended 30 June 2016 have not been presented with detailed disclosures as required by the prescribed Public Sector Accounting Standards Board template in line with the IPSAS cash basis reporting framework. Some notes to the financial statements have no information both for the current and comparative year as required. As a result, the presentation and disclosure in the financial statements for the year ended 30 June 2016 could not be confirmed.

2.0 Cash and Cash Equivalents

Included in the cash and cash equivalents balance of Kshs.(6,262,512) as at 30 June 2016 was an overdraft of Kshs.7,390,894 in the Kenya Commercial Bank (KCB) operations account whose authority was not availed for audit review.

In the circumstances, the propriety of the cash and cash equivalents balance of Kshs.(6,262,512) as at 30 June 2016 could not be confirmed.

3.0 Fixed Assets Register

During the year under review, the County Assembly budgeted to procure assets of Kshs.209,037,414 as per statement of comparison of budget and actual amounts; recurrent and development combined. However, the statement of receipts and payments for the year under review reflects an assets balance of Kshs.78,534,636 as at 30 June 2015 and an assets acquisition of Kshs.166,395,696 during the year under review resulting in a total assets balance of Kshs.244,930,332 as at 30 June 2016. Further, the summary of fixed assets register at annex 4 of the financial statements shows that the County Assembly had assets worth Kshs.166,395,696 as at 30 June 2016 resulting in an unexplained variance of Kshs.78,534,636. In addition, the inherited assets of undetermined value from the defunct local authorities had not been incorporated in the fixed assets register.

As a result, the accuracy, valuation, completeness and safety of the fixed assets balance of Kshs.166,395,696 as at 30 June 2016 could not be confirmed.

4.0 Irregularities in Car and House Mortgage Loans Scheme

During the year under review, Kshs.19,193,978 and Kshs.15,173,500 totalling Kshs.34,367,478 was allocated towards the house and car loans respectively for members of the County Assembly and staff. The County Assembly Public Service Board appointed Family Bank Limited to administer the funds while the scheme was administered by the office of the Clerk to the Assembly.

However, a review of the various documentations produced for audit revealed that the maximum loans of Kshs. 2,000,000 were approved and disbursed to 23 members of the County Assembly, while another member received a loan of Kshs.1,600,000 all totaling Kshs.47,600,000. Further, the value of the vehicles being bought was Kshs.21,205,000 leading to an excess loan payment of Kshs.26,395,000 contrary to Section 10 of the car and mortgage loan regulations.

In addition, eleven (11) members had not submitted vehicle log books to the bank as collateral for the advanced loans contrary to the Section 9 (2) of the Kitui County Assembly Public Service Board (PSB) loan scheme regulations.

In the circumstances, it has not been possible to ascertain that the Kshs.26,395,000 was a proper charge to public funds and the unsecured loan was advanced to eleven (11) members.

5.0 Irregular Foreign Travel Costs

During the year, the County Assembly spent Kshs.8,597,265 on foreign trips as detailed below:

5.1 Trips to Brazil, Egypt and Israel

During the year under review, the Assembly contracted M/S Cactus Travels of P.O. Box 168-00100 Nairobi to provide air ticketing services for a Brazil trip undertaken by 8 MCAs and one Assembly staff on 27 October 2015 to 5 November 2015 for Kshs. 3,944,430 and a trip to Egypt and Israel on 17 October 2015 to 26 October 2015 for a total of Kshs.2,951,595 both totaling Kshs.6,896,025.

However, no tender documents showing how the firm was contracted were availed for audit review.

Consequently, Assembly was therefore in breach of the law and it has not been possible to ascertain that the procurement of Kshs.6,896,025 was fair, equitable, transparent, competitive and cost effective as required by Section 227 of the Constitution.

5.2 Trips to Uganda, South Africa and Britain

Further, the Assembly contracted M/S Attic tours to provide services for 12 MCAs and 5 Assembly staff while in benchmarking tours to: Uganda from 9 to 16 January 2016 where

an amount of Kshs.595,755 was incurred; South Africa from 18 to 25 October 2015 where an amount of Kshs.398,685 was incurred and Britain from 7 to 11 December 2015 where the expenditure was Kshs. 706,800 was incurred. However, no procurement supporting documents were made available for audit review.

In view of the foregoing, the propriety and value for money for the total expenditure of Kshs.8,597,265 on foreign travel could not be ascertained.

6.0 Domestic Allowances

6.1 Trip to Mombasa

During the year under review, the Assembly procured Attic tours and Travel Ltd to provide air ticketing service for 8 MCAs and 5 County staff on 4 September 2015 and 17 May 2016 for travel to Mombasa at a cost of Kshs.1,257,555. However, no supporting documents were provided for audit scrutiny.

In the circumstance, it has not been possible to ascertain that the Kshs.1,257,555 domestic travel services were procured competitively as per Section 227 of the Constitution and that the County Assembly got value for money in the expenditure as at 30 June 2016.

6.2 Trips to Nairobi and Other Towns

Note 5 to the financial statements shows that the Assembly spent Kshs. 125,666,625 for domestic travel and subsistence during the year under review. However, included in this amount were MCA allowances for domestic travel and accommodation costs totaling Kshs.30,295,800 for official duties to Mombasa, Nairobi, Thika, Mwingi and Konza techno city in Malili. Further, payment vouchers had no supporting documents including bus tickets, work tickets or air tickets. Under the circumstances, the propriety of the Kshs. 30,295,800 expenditure could not be confirmed.

7.0 Nugatory Sitting Allowances

Included in the compensation of employees balance of Kshs.339,181,928 is Kshs.55,945,810 in respect to personal allowances paid as part of salary which further includes Kshs. 42,407,112 for sitting allowances.

A review of the payments made as sitting allowances during the year under review to the members of the County Assembly revealed that;

i. The weekly set limit of four committee sittings was not observed as 52 members were paid a total of Kshs.1,131,000 in excess of the set limit.

ii. Members who had gone on foreign trips were at the same time paid for both plenary and committee sitting allowances locally. The three (3) members were the same members who had gone to Israel for bench marking program during the same period.

Analysis of the attendance registers revealed that it had been signed to show attendance even by members who were out on foreign trips.

iii. Invited members to sectoral and select committees were paid sitting allowances totalling Kshs.1,571,700 for 403 sittings. However, no authority was made available in support of the payments.

In the circumstances, the propriety of the expenditure of Kshs.42,407,122 on sitting allowances as at 30 June 2016 could not be confirmed.

8.0 Irregularities in Procurement of Hospitality, Supplies and Services

Included in the hospitality, supplies and service balance of Kshs.51,457,423 was Kshs.9,706,012 paid for catering services to non – prequalified hotels.

Kitui County Assembly had prequalified three hotels for provision of hotels, conferences and accommodation for a two year period 2014/2015. However, seven (7) hotels other than the prequalified ones were chosen to provide the services which the Assembly paid Kshs.9,706,012. Further, no tender/quotations documents were produced for audit verification. In addition, no other supporting documents were provided for audit review. In the circumstances, it has not been possible to ascertain that the expenditure of Kshs.51,457,700 as at 30 June 2016 was competitively procured in line with Section 227 of the constitution and that the County Assembly got value for money in the transactions.

9.0 Human Resource Management

9.1 Irregular Payment of Salary to Ward Staff

Included in the compensation of employees expenditure of Kshs. 339,181,928 is Kshs.18,624,200 for salaries of ward and personal assistants recruited by members of the County Assembly at Kshs.20,000 each per month. However, authority from the Salaries and Remuneration Commission, advertisements for the positions, personal files and Job descriptions for the two categories of staff were not made available for audit review. Consequently, the propriety of the expenditure of Kshs. 18,624,200 as at 30 June 2016 could not be confirmed.

9.2 Irregular Engagement of Casuals

During the financial year under review, the Assembly paid wages to casual workers totaling Kshs. 1,873,517. However, the casuals worked in the County Assembly for the twelve months under review contrary to the requirements of the Employment Act, 2007 Part III Section 9 (1) which requires that casuals should be engaged on permanent/contract terms if they serve for a continuous period of more than 3 months. Further, the Assembly did not provide any correspondence file on the casual workers terms of employment. In the circumstances, the Assembly contravened the Employment Act, 2007 and the propriety of the Kshs.1,873,517 casuals wages expenditure as at 30 June 2016 could not be ascertained.

9.3 Administration of Ward Operating Expenses

During the year under review, the County Assembly had 40 ward offices for the Members of the County Assembly. The day to day running of these offices was supported by an imprest to the Ward office assistants issued as ward operating expenses on a monthly basis by the County Assembly. Each ward office was allocated Kshs.40,000 per month from July, 2015 to April,2016 which amounted to Kshs.16,000,000. This was later revised upwards to Kshs.60,000 per month from May-June, 2016 which amounted to Kshs.4,800,000. Therefore the annual ward operating expenses was Kshs.20,800,000.

However, the imprest requisition forms that were filled by the Ward Office Assistants when applying for the ward office operating expenses were not reviewed and approved by the head of the department, County Assembly Finance Officer and the Clerk of the County Assembly; despite their provision in the form to do so. Further, no expenditure returns and supporting documents were provided to account for the funds.

In the circumstances, the propriety of the expenditure of Kshs. 20,800,000 as at 30 June 2016 could not be confirmed.

10.0 Renovation of County Assembly Chambers

The renovation of the County Assembly Chambers was undertaken by Centurion Engineering and Building Ltd with Tectonics International being the lead consultant of the project. Tendering for the contractor and the consultant was carried out in the 2013/2014 financial year. Audit review of the payments made so far in respect of the project revealed that the renovation was budgeted as a sub-item under Non-Residential Buildings at Kshs.147,648,897. However, the actual expenditure as at 30 June 2016 was Kshs.151,198,572 resulting in an over-expenditure of Kshs.3,549,675. No supplementary budget covering the over-expenditure was made available for audit review.

Under the circumstances, the propriety and value for money of the expenditure of Kshs.151,198,572 as at 30 June 2016 could not be confirmed.

11.0 Office and General Supplies and Services

Included in the office and general supplies and services balance of Kshs. 5,740,932 as at 30 June 2016 was total cash payments to a staff of Kshs. 3,472,332. However, no supporting documents have been made available to support the payments. As a result, the propriety and validity of the expenditure of Kshs. 5,740,932 as at 30 June 2016 could not be confirmed.

12.0 Irregular Procurement of Motor Vehicle Repairs and Services

12.1 Repairs of KAT 518X (Land Rover)

The Assembly engaged the County mechanical officer for a pre-inspection service of a motor vehicle-Land Rover Defender registration number KAT 518X on 14 July 2014 of which the County mechanical officer responded on 17July 2014 with a recommendation of

engine overhaul at an estimated cost of Kshs. 439,000. However, on 25 February 2015, another request was issued to CMC (K) Motors to carry out an evaluation on the cost of repair for the grounded Land Rover Defender. An authorization letter for towing of the vehicle was issued from the County Assembly of Kitui administration office on 26 February 2015 requesting all the necessary assistance from the County Assembly to be given to Pesa Transporters who had been authorized to offer towing service for the vehicle to Nairobi Cooper Motors Corporation (CMC).

A service quote number LRK-SQT-018489 from CMC dated 9 March 2015 gave a service estimate of Kshs.1,568,947 which was more than three times the amount quoted by the County Mechanical Officer. The firm was then issued with LPO No.0869499 dated 9 March 2015 (same day of inspection) amounting to Kshs.1,568,947 and paid vide payment voucher No.1299/2016 dated 11 January 2016. However,

(i) It was not explained why the initial inspection report from the county mechanical officer with an estimate of Kshs.439,000 was disregarded while a service quote from CMC with a higher quote of Kshs.1,568,948 was accepted.

(ii) Although the vehicle was towed to CMC's garage in February, 2015, it was still at the same garage even at the time of the audit in November, 2016. No explanation was given as to why the Assembly paid the Kshs.1,568,948 to CMC before the service was completed and no post inspection report conducted to ascertain value for money. Further, no correspondence was produced on the current position of the job given to CMC and also why the service has not been completed to date; and,

(iii) It was not clear how the two service providers; CMC Motors and Pesa Transporters for Motor vehicle repair and towing respectively were identified and engaged since no tenders/ quotations were produced for audit verification.

Consequently, the Assembly did not therefore, receive value for money equivalent to the Kshs.1,568,948 expenditure as at 30 June 2016 and the proper utilization of the motor vehicle is doubtful.

12.2. Repairs of KBJ 764U

The County Assembly received a pro-forma invoice order No.R025497 from CMC dated 25 November 2014 of Kshs. 509,531 for repairs and maintenance of motor vehicle registration No.KBJ 764U Volkswagen Tiguan. The service was paid vide payment voucher No.1301/2016 on 11January 2016. However,

i. There was no formal requisition for the repair services for the above vehicle;

ii. Further, no re-inspection and post-inspection were carried out before and after the repair and servicing of the motor vehicle;

iii. The motor vehicle in question was grounded again after its first County Assembly projects inspection trips from the garage. The repairs were done on 12 January

2016. An inspection report from the county mechanical officer dated 13 April, 2016 gave another repair estimate of Kshs.104,000 and a recommendation that the vehicle had a history of frequent problems with high cost of maintenance. It was not clear if the vehicle has been boarded awaiting disposal.

In the circumstances, it has not been possible to ascertain the propriety of the Kshs.509,531 expenditure as at 30 June 2016.

Adverse Opinion

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 Kitui County Assembly as at 30 June 2016 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Other Matter

1.0 Budgetary Performance

The approved budget for recurrent and development was Kshs.703,088,381 and Kshs.179,562,414 respectively all totalling Kshs.882,650,795 while the actual total expenditure for both recurrent and development was Kshs.824,657,093 (93%) leading to an under-expenditure of Kshs.57,993,702 (7%). However, actual receipts for both recurrent and development was Kshs. 818,310,724 against a total expenditure of Kshs.824,657,093 leading to an over-expenditure of Kshs. 6,346,369. Further, four items namely communication supplies, specialized materials, purchase of vehicles and infrastructure and other works had low absorption of 66%, 60%, 30% and 5% respectively which translates to low services delivery. In addition, the County Assembly incurred a deficit of Kshs.6,346,369 (2015:Kshs.112,088,857).

As a result, no proper explanations were provided on over and under expenditure by the County Assembly.

2.0 Non-Submission of Car and Mortgage Loan Fund Financial Statements

During the year under review, the County Assembly operated a car and mortgage loan fund account. However, no financial statements were prepared and submitted by the Assembly for audit as required by the Kitui County Assembly Car and Mortgage Loan Scheme Fund, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. Consequently, the County Assembly was in breach of the law.

3.0 Illegal Bank Accounts

During the year under review, the County Assembly operated five bank accounts, four of which were operated in commercial banks while the fifth one was at Central Bank of Kenya. However, the four bank accounts held in commercial banks were contrary to

Section 82 (1) (b) the PFM Act, 2012 which stipulates that all bank accounts shall be opened at the central bank of Kenya except for imprest bank accounts for petty cash.

In the circumstances, the County Assembly was in breach of the PFM Act, 2012.

FCPA Edward R. O. Ouko, CBS

AUDITOR-GENERAL

Nairobi

15 August 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note		
		2015/16	2014/15
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	723,227,021	868,640,961
Salary Transfers	2	95,061,703	-
Other Receipts	3	22,000	177,000
TOTAL RECEIPTS		818,310,724	868,817,961
PAYMENTS			
Compensation of Employees	4	339,181,928	309,337,768
Use of goods and services	5	284,199,620	228,679,700
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	140,177,000
Social Security Benefits	9	-	-
Acquisition of Assets	10	166,395,696	78,534,636
Finance Costs	11	28,210	-
Other Payments	12	34,851,639	-
TOTAL PAYMENTS		824,657,093	756,729,104
SURPLUS/DEFICIT		(6,346,369)	112,088,857

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15TH NOV 2016 and signed by:

Clerk of the Assembly

Principal Finance Officer

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2015/16	2014/15
FINANCIAL ASSETS		**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	13A	**(6,274,085)**	**252,007,792**
Cash Balances	13B	**11,573**	**81,065**
Total Cash and cash equivalents		**(6,262,512)**	**252,088,857**
Accounts receivables – Outstanding Loans	14	-	-
TOTAL FINANCIAL ASSETS		**(6,262,512)**	**252,088,857**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	
NET FINANCIAL ASSETS		**(6,262,512)**	**252,088,857**
REPRESENTED BY			
Fund balance b/fwd	16	83,857	140,000,000
Surplus/Defict for the year		(6,346,369)	112,088,857
NET FINANCIAL POSITION		**(6,262,512)**	**252,088,857**

The Bank balances for financial year 2015/16 do not include funds for staff and Members car and mortgage scheme. Car and Mortgage fund is presented in a separate set of accounts.

The explanatory notes to these financial statements form an integral part of the financial statements. The Financial statements were approved on 15TH NOV 2016 and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

VII. STATEMENT OF CASHFLOW

	Note	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	818,288,724	868,640,961
Other Receipts	3	22,000	177,000
Payments for operating expenses			
Compensation of Employees	4	(339,181,928)	(309,337,768)
Use of goods and services	5	(284,199,620)	(228,679,700)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	(177,000)
Social Security Benefits	9	-	-
Finance Costs	11	(28,210)	-
Other Payments	12	(34,851,639)	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**160,049,327**	**330,623,493**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	**(166,395,696)**	**(78,534,636)**
Net cash flows from investing activities		**(166,395,696)**	**252,088,857**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(6,346,369)**	**252,088,857**
Cash and cash equivalent at BEGINNING of the year		**83,857**	**-**
Cash and cash equivalent at END of the year		**(6,262,512)**	**252,088,857**
As per statement of assets		**(6,262,512)**	**252,088,857**

Cash and cash equivalent for financial year 2015/16 do not include funds for Members and staff car and mortgage scheme. Car and Mortgage fund is presented in a separate set of accounts.

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15TH NOV 2016 and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

VIII. 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	857,800,425	24,850,370	882,650,795	818,288,724	**92.71%**
Proceeds from Sale of Assets		-	-	-	-
Other Receipts		-	-	22,000	-
TOTAL	**857,800,425**	**24,850,370**	**882,650,795**	**818,310,724**	**92.71%**
PAYMENTS					
Compensation of Employees	393,853,443	(46,792,439)	347,061,004	339,181,928	**97.73%**
Use of goods and services	231,842,090	55,814,668	287,656,758	284,199,620	**98.80%**
Research	500,000	(500,000)	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	197,137,414	11,900,000	209,037,414	166,395,696	**79.60%**
Finance Costs	100,000	(70,940)	29,060	28,210	**97.08%**
Other Payments	34,367,478	4,499,081	38,866,559	34,851,639	**89.67%**
TOTAL	**857,800,425**	**24,850,370**	**882,650,795**	**824,657,093**	**93.43%**

The entity financial statements were approved on 15th Nov 2016 and signed by:

Clerk of the Assembly
Assembly

Principal Finance Officer – County

IX. 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	678,238,011	24,850,370	703,088,381	670,639,827	**95.38%**
Proceeds from Sale of Assets	-	-	-		-
Other Receipts		-		22,000	-
TOTAL	**678,238,011**	**24,850,370**	**703,088,381**	**670,661,827**	**95.39%**
PAYMENTS					
Compensation of Employees	393,853,443	(46,792,439)	347,061,004	339,181,928	**97.73%**
Use of goods and services	231,842,090	55,814,668	287,656,758	284,199,620	**98.80%**
Research	500,000	(500,000)	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	17,575,000	11,900,000	29,475,000	14,677,479	**49.80%**
Finance Costs	100,000	(70,940)	29,060	28,210	**97.08%**
Other Payments	34,367,478	4,499,081	38,866,559	34,851,639	**89.67%**
TOTAL	**678,238,011**	**24,850,370**	**703,088,381**	**672,547,068**	**95.71%**

The entity financial statements were approved on 15TH NOV 2016 and signed by:

Clerk of the Assembly

Principal Finance Officer

X. 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	179,562,414	-	179,562,414	147,648,897	82.23%
Proceeds from Sale of Assets		-	-	-	-
Other Receipts		-	-	-	-
TOTAL	**179,562,414**	-	**179,562,414**	**147,648,897**	**82.23%**
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	179,562,414	-	**179,562,414**	151,718,217	84.49%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**179,562,414**	-	**179,562,414**	**151,718,217**	**84.49%**

The entity financial statements were approved on 15TH NOV 2016 and signed by:

Clerk of the Assembly

Principal Finance Officer - County Assembly

XI. 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.* 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 receipts and payments

The *entity* recognises all receipts 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 payments 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.

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.

5. 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

6. 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.

7. 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.

8. 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.

9. Comparative figures

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

10. 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.

XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-progarmme	Budget	Actual	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	20xx	Quarter 20xx		Date, 20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						
Programme 2						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2015/16	2014/15
	Kshs	Kshs
July	10,000,000	
August	31,288,863	
September	100,985,848	
October	50,023,863	
November	29,766,988	
December	48,523,303	
January	73,478,180	
February	118,687,954	
March	48,384,863	Xxx
April	161,595,239	Xxx
May	10,000,000	Xxx
June	40,496,112	
Cumulative Amount	**723,227,021**	**Xxx**

2 Salaries Transfers

	2015/16	2014/15
	Kshs	Kshs
July-2015	18,196,170	Xxx
August-2015	19,767,740	Xxx
September-2015	18,297,712	Xxx
October-2015	20,265,190	Xxx
November-2015	18,534,891	Xxx
Total	**95,061,703**	**Xxx**

3 OTHER RECEIPTS

	2015/16	2014/15
	Kshs	Kshs
Sale of Tender	22,000	177,000
Other Receipts II	xxx	Xxx
Other Receipts III	xxx	Xxx

Other Receipts IV	xxx	Xxx
Other Receipts XXXX	xxx	Xxx
Total	**22,000**	**177,000**

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	**Kshs**
Basic salaries of permanent employees	227,714,143	134,975,995
Basic wages of temporary employees	18,440,000	11,280,115
Personal allowances paid as part of salary	55,945,810	139,460,723
Personal allowances provided in kind		-
Pension and other social security contributions	37,081,975	23,620,935
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes		-
Social benefit schemes outside government		-
Other personnel payments		-
Total	**339,181,928**	**309,337,768**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	**Kshs**
Utilities, supplies and services	780,836	1,011,352
Communication, supplies and services	5,821,200	5,786,597
Domestic travel and subsistence	125,666,625	79,753,225
Foreign travel and subsistence	25,147,315	21,590,124
Printing, advertising and information supplies & services	5,196,553	3,174,161
Rent and Rates	1,440,000	-
Training expenses	5,379,469	2,809,240
Hospitality supplies and services	51,457,423	64,305,657
Insurance costs	16,984,961	14,195,101
Specialized materials and services	365,500	523,950
Office and general supplies and services	5,740,932	7,199,259
Other operating expenses	32,200,007	17,886,612

Routine maintenance – vehicles and other transport equipment	3,389,126	3,012,813
Routine maintenance – other assets	1,158,070	1,690,547
Fuel, Oil and Lubricants	3,471,603	5,741,062
Total	**284,199,620**	**228,679,700**

6 SUBSIDIES

Description	**2015/16**	**2014/15**
	Kshs	**Kshs**
Subsidies to Public Corporations		
See list attached	-	Xxx
(insert name)	-	Xxx
Subsidies to Private Enterprises		
See list attached	-	xxx
(insert name)	-	xxx
TOTAL	-	**xxx**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities		
See attached list	-	xxx
Transfers to Counties		
(insert name of budget agency)	-	xxx
(insert name of budget agency)	-	xxx
TOTAL	**-**	**xxx**

8 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	Kshs	Kshs
Scholarships and other educational benefits	-	xxx
Emergency relief and refugee assistance	-	xxx
Subsidies to small businesses, cooperatives, and self employed	-	xxx
Other current transfers, grants	-	xxx
Other capital grants and transfers	-	xxx
Total	**-**	**xxx**

9 SOCIAL SECURITY BENEFITS

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits	-	xxx
Social security benefits in cash and in kind	-	xxx
Employer Social Benefits in cash and in kind	-	xxx
Total	**-**	**xxx**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACQUISITION OF ASSETS

Non Financial Assets	**2015/16**	**2014/15**
	Kshs	**Kshs**
Purchase of Buildings	-	-
Construction of Buildings	150,105,543	62,953,994
Refurbishment of Buildings	1,612,674	7,392,829
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	6,000,000	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	8,677,479	7,971,463
Purchase of ICT Equipment, Software and Other ICT Assets		-
Purchase of Specialised Plant, Equipment and Machinery	-	216,350
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**166,395,696**	**78,534,636**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

	2015/16	2014/15
	Kshs	Kshs
Bank Charges	28,210	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
	-	
Total	**28,210**	-

12 OTHER PAYMENTS

	2015/16	2014/15
	Kshs	Kshs
Car and Mortgage Loans	34,367,478	-
Fringe benefit Tax	484,161	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	**34,851,639**	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
Central Bank, Kitui County Assembly Recurrent Acc. No. 1000197919	Recurrent Acc	403,035	-
2Kenya Commercial Bank, Kitui County Assembly Operations, Acc. No. 1143459695	Recurrent Acc	(7,390,894.61)	2,792
Family Bank, Kitui County Assembly Fixed Deposit Account, A/c No 072000025095	Deposits Acc	-	140,005,000
Kenya Commercial bank, Kitui County Assembly Staff fund account, A/c No 1171610688	Recurrent Acc	-	112,000,000
Kenya Commercial bank, Kitui County Assembly Salaries account, A/c No 1177864460	Recurrent Acc	713,775	-
Total		**(6,274,085)**	**252,007,792**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	11,573	81,065
Cash in Hand – Held in foreign currency	-	-
Total	**11,573**	**81,065**

Cash in hand should be analysed as follows:

	2015/16	2014/15
	Kshs	Kshs
County Assembly Cash office	11,573	81,065
Location 2	-	-
Location 3	-	-
Total	**11,573**	**81,065**

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	xxx	xxx
Clearance Accounts	xxx	xxx
Staff Advances	xxx	xxx
Other Advances-	xxx	xxx
Total	xxx	**xxx**

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

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	xxx	xxx
Total	**xxx**	**xxx**

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	2,792	xxx
Cash in hand	81,065	xxx
Accounts Receivables	-	xxx
Accounts Payables	-	xxx
Total	**83,857**	**xxx**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
Total	**xxx**	**xxx**

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	**Kshs**	**Kshs**
	xxx	xxx
	xxx	xxx
Total	**xxx**	**xxx**

17.3: OTHER PENDING PAYABLES (See Annex 3)

	2015/16	2014/15
	Kshs	Kshs
Amounts due to National Government entities	xxx	xxx
Amounts due to County Government entities	xxx	xxx
Amounts due to third parties	xxx	xxx
Total	**xxx**	**xxx**

XIV. ANNEXURES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land				
Buildings and structures				151,718,217
Motor vehicle				6,000,000
Office equipment, furniture and fittings				8,677,479
ICT Equipment, Software and Other ICT Assets				-
Other Machinery and Equipment				-
Heritage and cultural assets				-
Intangible assets				-
Total				**166,395,696**

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	***Date Imprest Taken***	***Amount Taken***	***Amount Surrendered***	***Balance***
		Kshs	***Kshs***	***Kshs***
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Total				**Xxx**

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)