

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
COUNTY ASSEMBLY OF UASIN GISHU**

**FOR THE YEAR ENDED  
30 JUNE 2016**

**COUNTY ASSEMBLY OF UASIN GISHU**  
**Reports and Financial Statements**  
**As at 30th June, 2016**

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**COUNTY ASSEMBLY OF UASIN GISHU**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2016**

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

**COUNTY ASSEMBLY OF UASIN GISHU**  
**Reports and Financial Statements**  
**As at 30th June, 2016**

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# COUNTY ASSEMBLY OF UASIN GISHU

## Reports and Financial Statements

As at 30th June, 2016

### I. KEY COUNTY ASSEMBLY OF UASIN GISHU INFORMATION AND MANAGEMENT

#### (a) Background information

The County Assembly of Uasin Gishu is constituted as per the constitution of Kenya is headed by the County Speaker as the Head of Legislative arm and the Chair of the County Assembly Service Board. The Clerk to the Assembly is the Accounting officer.

#### (b) Key Management

The Assembly day-to-day management is under the following key organs:

- County Assembly Service Board
- House Business
- Office of the Speaker
- Office of the Clerk

#### (c) Fiduciary Management

The key management personnel who held office during the quarter ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	R.T Chepkonga
2.	Principal Finance Officer	Lazarus Kemboi

#### (d) Fiduciary Oversight Arrangements

Assembly's operations are oversighted by Internal Audit Department, KENAO, PAC/PIC of both the Senate and County Assembly.

#### (e) County Assembly of Uasin Gishu Headquarters

P.O. Box 100-300  
Assembly Hall,  
Uganda Road,  
Eldoret, KENYA

# COUNTY ASSEMBLY OF UASIN GISHU

## Reports and Financial Statements

As at 30th June, 2016

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### **(f) County Assembly of Uasin Gishu Contacts**

Telephone: (254) 053-2062077

E-mail: [info@ugcountyassembly.or.ke](mailto:info@ugcountyassembly.or.ke)

Website: [www.ugcountyassembly.or.ke](http://www.ugcountyassembly.or.ke)

### **(g) County Assembly of Uasin Gishu Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Eldoret West Branch  
P.O BOX 1597-30100  
Eldoret, Kenya

### **(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 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**

During the financial year ending 30<sup>th</sup> June 2016, the Assembly made a surplus of Kshs 20,117,350.00 from its operation as indicated in the statement of Receipts and Payments. This is an increase from a surplus of Kshs 18,583,821.00 during the financial year 2014/2015. The Assembly's revenues increased from Kshs 494,652,793.00 in the previous financial year to Kshs. 499,631,660. However, the Assembly had budgeted for Kshs 527,097,842.00 out of which it managed to receive Kshs. 495,745,236.00. This resulted to a difference of approximately Kshs 31,352,606.00 of which it affected the Assembly's operations.

The Assembly spent 479,514,310.00 out of Kshs 499,631,660.00 available for use which translated to 96% of Budget utilization. Kshs 20,117,350.00 that remained unspent at the close of the year was returned back to the County Treasury as per the PFM Act, 2012.

**Performance of key development projects**

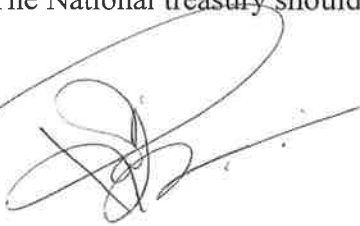
During the year under review, (2015/2016) the assembly managed to acquire two motor vehicles (Toyota Fortuner). This has helped much to ease Committee concerned on their oversight role.

**Challenges and recommended way forward**

The County Assembly experienced some challenges during the year under review, some of which included funds being released late which could not allow the county to implement its operations & development/projects as planned.

The National treasury should try to disburse funds early enough for implementation.

Sign



**Clerk of the County Assembly**

## II. STATEMENT OF MANAGEMENT RESPONSIBILITIES

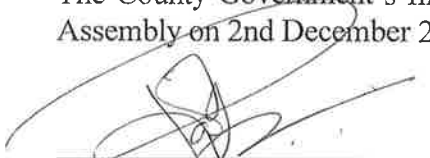
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30<sup>th</sup> June 2016. This responsibility includes: (i) maintaining 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<sup>th</sup> 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 Government's financial statements were approved and signed by the Clerk of the County Assembly on 2nd December 2016.

  
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Clerk of the County Assembly

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Assembly of Uasin Gishu set out on pages 7 to 40, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and the 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 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 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

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*Report of the Auditor-General on the Financial Statements of Uasin Gishu County Assembly for the year ended 30 June 2016*



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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1.0 Transfers from the County Treasury/Exchequer**

The statement of receipts and payments for the year ended 30 June 2016 discloses transfers from the County Treasury/Exchequer releases of Kshs.495,745,236 which is at variance with the figure of Kshs.503,030,000 indicated in the report of the Controller of Budget for the same period comprising of recurrent exchequer of Kshs.478,380,000 and development exchequer releases of Kshs.24,650,000 therefore resulting in unexplained or reconciled variance of Kshs.7,284,764. Consequently, the validity, accuracy and completeness of the exchequer releases of Kshs.495,745,236 reflected in the statement of receipts and payments for the year ended 30 June, 2016 could not be confirmed.

#### **2.0 Irregular Payment of Sitting Allowances**

Included in the compensation of employees figure of Kshs.292,508,531 and as disclosed in note 4 to the financial statements are personal allowances paid as part of salary of Kshs.106,469,995 which include Kshs.2,143,200 paid to forty-five Members of the County Assembly and the Speaker as sitting allowances. However, County Assembly records availed for audit examination revealed that the members did not attend the meetings on the said dates since they were out of their work station having been paid imprest for either training or other official duties. This is contrary to Salaries and Remuneration Commission Circular Ref. SRC/TS/CGOVT/3/16 of 27 November 2013 which states that a member of the County Assembly is entitled to sitting allowance when participating in the plenary and (or) in select committees sessions. The county Assembly was therefore in breach of this circular and the propriety of the expenditure of Kshs.2,143,200 on members sitting allowances could not be confirmed. Although the management has indicated that the irregularly paid allowances are being recovered from the officers, no documentary evidence has been availed in support of the recovery.

#### **3.0 Use of Goods and Services**

##### **3.1 Unsupported Domestic Travel and subsistence**

Included in use of goods and services amount of Kshs.174,180,057 for the year ended 30 June 2016 and as disclosed in note 5 to the financial statements is domestic travel and subsistence amount of Kshs.79,348,353 out of which Kshs.28,828,000 was not supported with documentary evidence such as letters of invitation and activity programs, evidence or means of travel, attendance registers and reports of the meetings. As a result, the propriety of expenditure totalling Kshs.28,828,000 on domestic travel and subsistence for the year ended 30 June 2016 could not be confirmed.

### **3.2 Imprest Issued to One Officer on Behalf of Others**

Records made available for audit examination revealed that included in use of goods and services amount of Kshs.174,180,057 for the year ended 30 June 2016 were thirty one (31) imprests totalling Kshs.24,416,200 issued to one officer on separate occasions on behalf of others instead of issuing individual imprests as required by the government financial regulations and procedures. In addition payments of imprests totalling Kshs.2,006,800 out of the Kshs.24,416,200 were signed for by other officers other than the intended payees and no evidence was attached to the payment vouchers or provided separately to confirm the acknowledgement of receipt of imprest by the intended payees.

Consequently, the propriety of imprests totalling Kshs.24,416,200 for the year ended 30 June 2016 could not be confirmed.

### **3.3 Various Committee Meetings Held Outside Eldoret**

During the year various committees of the Assembly and full house meetings were held in Kisumu and Naivasha and no reason was provided for not holding the meetings within the assembly premises or within Eldoret town to reduce costs on travelling and subsistence expenses paid as per diems. As a result, full house committee incurred a total of Kshs.5,194,000 on per diems in Naivasha to discuss the budget and county fiscal strategy paper. Further the Education Committee incurred Kshs.826,000 in Kisumu on report writing, while PIC/PAC committee incurred Kshs.807,100 in Kisumu on report writing. In addition, the Health Committee incurred Kshs.260,400 on report writing and Kshs.554,200 by the budget committee in meetings held outside the county premises.

Consequently, the Assembly did not get value for Kshs.7,641,700 incurred on per diems in Kisumu and Naivasha.

### **3.4 Unsupported Training Expenses**

Note 5 to the financial statements reflects expenditure of Kshs.174,180,057 on use of goods and services out of which Kshs.18,804,607 was spent on training expenses of members of the county assembly and staff. However, there was no evidence to the effect that the County Assembly has a training committee in place within the Human Resource department to plan, approve, organize and coordinate appropriate training programs for County Assembly staff among other functions. It is therefore not clear how the officers who attended the various trainings during the year were identified and selected.

Consequently, it is not possible to ascertain if the County Assembly obtained value for money in the training exercise.

### **3.5 Irregular award of Contract to a Firm not Registered with the National Industrial Training Authority (NITA)**

Included in the use of goods and services figure of Kshs.174,180,057 and as disclosed in note 5 to the financial statements is training expenses of Kshs.18,804,607, out of which Kshs.670,500 was paid to M/S Global Trainer and Consultants having been competitively awarded a tender to offer the training services in respect of members of

the county assembly and staff in Mombasa for six (6) days. However, no evidence was provided for review to confirm that the firm was registered with the National Industrial Training Authority (NITA) and therefore eligible to provide training services as per Section 7C of The Industrial Training (Amendment) Act, 2011 which states that a person who wishes to be registered as a trainer under this Act shall apply for registration to the Director- General in the prescribed form and that no person shall be registered unless the trainer satisfies the Director-General that he offers reasonable facilities and opportunities for proper training in the field specified in the application. Further Section 31 (1) (a) of The Public Procurement and Disposal Act 2005 which states that a person is qualified to be awarded a contract for a procurement only if the person satisfies that they have the necessary qualifications, capability, experience, resources, equipment and facilities to provide what is being procured.

Consequently, the validity, and propriety of the training expenses balance of Kshs.670,500 for the year ended 30 June 2016 could not be confirmed.

#### **4.0 Mortgage and Car Loan Scheme for Members of the County Assembly**

As previously reported, all the forty four (44) Members of the County Assembly and the Speaker of the county assembly were granted mortgage and car loans amounting to Kshs.225,000,000 during the financial year 2013/2014 with each member receiving Kshs.5,000,000, being Kshs.3,000,000 for mortgage and Kshs.2,000,000 for car loan. As at 30 June 2016, the principal loan balance stood at Kshs.66,715,120.67 after repayment of a total of Kshs.158,284,880. However, relevant documents were not made available for audit to confirm the nature of collateral surrendered to the scheme by borrowers and the properties financed through the loans have not been jointly registered. In addition, no signed transfer deeds and letters authorizing the management committee to sell the assets in the event of default in loan repayment were provided for audit review.

Consequently, the management breached the law and therefore risks loss of public funds if the house is dissolved before the members clear the loans granted.

#### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Uasin Gishu 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.

#### **Other Matter**

##### **1.0 Budgetary Control and Performance**

##### **1.1 Approved Development and Recurrent Budget**

During the year under review, the County Assembly of Uasin Gishu had a total budget of Kshs.527,097,842 comprising recurrent budget of Kshs.498,384,255 and development

budget of Kshs.28,713,587 respectively. Further, the budget reflected overall under absorption of Kshs.47,583,532 or 9% as summarized below:

Item	Budgeted Allocation 2015/2016 (Kshs)	Actual Expenditure for 2015/2016 (Kshs)	Under Absorption (Kshs)	Under Absorption %
Recurrent Budget	498,384,255	466,708,528	31,675,727	6.4
Development Budget	28,713,587	12,805,782	15,907,805	55.4
Total	527,097,842	479,514,310	47,583,532	9

The under absorption of the approved budget is an indication of activities and projects in the annual work plan not implemented by the County Assembly which is likely to have negative effect on goods and service delivery by the County Assembly. There is therefore need for the management to re-look at its budgetary mechanism with a view to focusing on priority areas which enhance service delivery to the citizens of Uasin Gishu County.

## 1.2 Development Budget

During the year under review, Uasin Gishu County Assembly allocated Kshs.28,713,587 for development projects and spent a total of Kshs.12,805,782, resulting in under expenditure of Kshs.15,907,805 or 55.4% of the budget as detailed below:

Budget Item	Budget Amount (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	Absorption rate %
Refurbishment of building	2,900,000	0	2,900,000	0
Purchase of motor vehicle	13,746,490	12,805,782	940,708	93.2
ICT Infrastructure	10,067,097	0	10,067,097	0
Consultancy	2,000,000	0	2,000,000	0
<b>Total</b>	<b>28,713,587</b>	<b>12,805,782</b>	<b>15,907,805</b>	<b>44.6</b>

From the fore going, it is clear that the County Assembly did not utilize Kshs.15,907,805 (55.4%) of the allocated funds and hence the intended objectives may not have been achieved which may hamper service delivery to the people of Uasin Gishu County due to lack of prerequisite infrastructure.

## 2.0 Governance Framework

### 2.1 Inadequately Staffed Internal Audit

The County Assembly of Uasin Gishu has established an internal audit unit to oversee the governance mechanism and promote transparency and accountability in the

management of the County Assembly's resources. The unit has, however, only one officer who reports both administratively and functionally to the Clerk of the County Assembly instead of the Audit Committee contrary to Regulation 155(1) of the Public Finance Management (County Government) Regulations 2015, which states that the head of Internal Audit unit in a County Government Entity shall enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the audit committee.

Further, the internal audit function operated without an internal audit charter detailing the scope, responsibilities and purpose of internal audit function. In addition the audit function did not have an annual work plan. Consequently, the unit lacks the capacity and operational independence to execute its mandate.

## **2.2 Failure to Establish an Audit Committee**

The County Assembly of Uasin Gishu has not established an audit committee contrary to Section 167(1) of the Public Finance Management (County Government) Regulations, 2015 which require each county government entity to establish an audit committee. The County Assembly is therefore in breach of the law.

## **3.0 Failure to Comply With One Third Net Salary Rule**

Audit review of the Assembly's payroll for the year ended 30 June 2016 revealed instances of employees of the County Assembly receiving net salaries which were less than a third of their respective basic salaries contrary to Section 19(3) of the Employment Act 2007, which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

The following observations however reflect non-compliance to the employment Act of 2007, requirements:-

- (i) During the Month of August, 2015, all the forty four (44) members of the County Assembly and the Speaker of the County Assembly received net salaries that were less than one third of their respective basic salaries, with thirty six (36) members earning nil net pay.
- (ii) During the month of December, 2015, the forty three (43) members of the County Assembly and the speaker earned less than a third of their basic pay, out of whom thirty two (32) received nil pay.
- (iii) in January 2016, forty two (42) members received net salaries of less than one third of their basic pay with eleven receiving nil pay.

Although the management explained that the months when the MCAs earned nil pay was when the members were on recess, the management has not provided any reason as to why the law was breached and measures taken to ensure that members do not suffer pecuniary embarrassment.



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


**Nairobi**

**15 August 2017**

**COUNTY ASSEMBLY OF UASIN GISHU****Reports and Financial Statements****As at 30th June, 2016****IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2016**

	Note	2015/16 Kshs
<b>RECEIPTS</b>		
Transfers from the County Treasury/Exchequer		
Releases	1	495,745,236
Proceeds from Sale of Assets	2	-
Other Receipts	3	3,886,424
<b>TOTAL RECEIPTS</b>		<b>499,631,660</b>
<b>PAYMENTS</b>		
Compensation of Employees	4	292,508,531
Use of goods and services	5	174,180,057
Subsidies	6	-
Transfers to Other Government Entities	7	-
Other grants and transfers	8	-
Social Security Benefits	9	-
Acquisition of Assets	10	12,805,782
Finance Costs	11	19,940
Other Payments	12	-
<b>TOTAL PAYMENTS</b>		<b>479,514,310</b>
<b>SURPLUS/DEFICIT</b>		<b>20,117,350</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 2nd December 2016 and signed by:

  
Clerk of the Assembly  
Chief Finance Officer – County Assembly

**STATEMENT OF FINANCIAL ASSETS AS AT 30<sup>TH</sup> JUNE, 2016**

	<b>Note</b>	<b>2015/16</b>
<b>FINANCIAL ASSETS</b>		<b>Kshs</b>
<b>Cash and Cash Equivalents</b>		
Bank Balances	13A	20,117,350
Cash Balances	13B	-
<b>Total Cash and cash equivalents</b>		<b>20,117,350</b>
Accounts receivables – Outstanding Imprests	14	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>20,117,350</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts Payables – Deposits and retentions	15	-
<b>NET FINANCIAL ASSETS</b>		<b>20,117,350</b>
<b>REPRESENTED BY</b>		
Fund balance b/fwd	16	-
Surplus/Deficit for the year		20,117,350
<b>NET FINANCIAL POSITION</b>		<b>20,117,350</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 2nd December 2016 and signed by

Clerk of the Assembly

Chief Finance Officer – County Assembly



**v I. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2016**

**Note**

**2015/16**  
**Kshs**

**CASH FLOW FROM OPERATING ACTIVITIES**

**Receipts from operating income**

Transfers from the County Treasury/Exchequer Releases	<b>1</b>	495,745,236
Other Receipts	<b>3</b>	3,886,424

**Payments for operating expenses**

Compensation of Employees	<b>4</b>	-292,508,531
Use of goods and services	<b>5</b>	-174,180,057
Subsidies	<b>6</b>	-
Transfers to Other Government Entities	<b>7</b>	-
Other grants and transfers	<b>8</b>	-
Social Security Benefits	<b>9</b>	-
Finance Costs	<b>11</b>	-19,940
Other Payments	<b>12</b>	-

**Adjusted for:**

Adjustments during the year

**Net cash flows from operating activities** **35,153,629**

**CASHFLOW FROM INVESTING ACTIVITIES**

Proceeds from Sale of Assets	<b>2</b>	-
Acquisition of Assets	<b>10</b>	-12,805,782

**Net cash flows from investing activities** **-12,805,782**

**NET INCREASE IN CASH AND CASH EQUIVALENT** **20,117,350**

**Cash and cash equivalent at BEGINNING of the quarter**


**Cash and cash equivalent at END of the quarter** **20,117,350**

**As per statement of assets** **20,117,350**

**Control** **-**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 2nd December 2016 and signed by:

  
 Clerk of the Assembly

  
 Chief Finance Office – County Assembly

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

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget Utilization Difference Kshs	% of utilization difference to final budget Kshs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	527,097,842	-	527,097,842	495,745,236	31,352,606	94%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	3,886,424	(3,886,424)	
<b>TOTAL</b>	<b>527,097,842</b>	<b>-</b>	<b>527,097,842</b>	<b>499,631,660</b>	<b>27,466,182</b>	<b>94%</b>
<b>PAYMENTS</b>						
Compensation of Employees	321,073,592	(10,714,712)	310,358,880	292,508,531	17,850,349	94%
Use of goods and services	181,227,760	6,647,615	187,875,375	174,180,057	13,695,318	93%
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	24,646,490	4,067,097	28,713,587	12,805,782	15,907,805	45%
Finance Costs	150,000	-	150,000	19,940	130,060	13%
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>527,097,842</b>	<b>-</b>	<b>527,097,842</b>	<b>479,514,310</b>	<b>47,583,532</b>	<b>91%</b>

The County Assembly of Uasin Gishu financial statements were approved on 2<sup>ND</sup> December, 2016 and signed by:

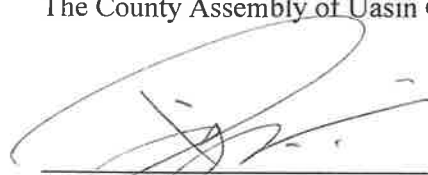
SIGN: .....  
R. T CHEPKONGA  
CLERK OF THE ASSEMBLY  
ASSEMBLY

SIGN: .....  
LAZARUS KEMBOI  
CHIEF FINANCE OFFICE - COUNTY

## VIII STATEMENT OF COMPARISON OF BUDGET &amp; ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	502,451,352	(4,067,097)	498,384,255	471,098,746	27,285,509	95%
Proceeds from Sale of Assets						
Other Receipts	-	-	-	3,886,424	(3,886,424)	
<b>TOTAL</b>	<b>502,451,352</b>	<b>(4,067,097)</b>	<b>498,384,255</b>	<b>474,985,170</b>	<b>23,399,085</b>	<b>95%</b>
<b>PAYMENTS</b>		-				
Compensation of Employees	321,073,592	(10,714,712)	310,358,880	292,508,531	17,850,349	94%
Use of goods and services	181,227,760	6,647,615	187,875,375	174,180,057	13,695,318	93%
Subsidies		-				
Transfers to Other Government Entities		-	-	-	-	0%
Other grants and transfers		-				
Social Security Benefits		-				
Acquisition of Assets		-				
Finance Costs	150,000	-	150,000	19,940	130,060	13%
Other Payments		-				
<b>TOTAL</b>	<b>502,451,352</b>	<b>(4,067,097)</b>	<b>498,384,255</b>	<b>466,708,528</b>	<b>31,675,727</b>	<b>93%</b>

The County Assembly of Uasin Gishu financial statements were approved on 2nd December 2016 and signed by:



Clerk of the Assembly

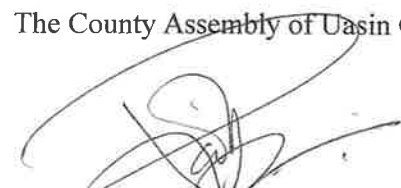



Chief Finance Office – County Assembly

**IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	24,646,490	4,067,097	28,713,587	24,646,490	4,067,097	86%
Proceeds from Sale of Assets		-				
Other Receipts		-				
<b>TOTAL</b>	<b>24,646,490</b>	<b>4,067,097</b>	<b>28,713,587</b>	<b>24,646,490</b>	<b>4,067,097</b>	<b>86%</b>
<b>PAYMENTS</b>						
Compensation of Employees		-				
Use of goods and services		-				
Subsidies		-				
Transfers to Other Government Entities		-				
Other grants and transfers		-				
Social Security Benefits		-				
Acquisition of Assets	24,646,490	4,067,097	28,713,587	12,805,782	15,907,805	45%
Finance Costs		-				
Other Payments		-				
<b>TOTAL</b>	<b>24,646,490</b>	<b>4,067,097</b>	<b>28,713,587</b>	<b>12,805,782</b>	<b>15,907,805</b>	<b>45%</b>

The County Assembly of Uasin Gishu financial statements were approved on 2nd December 2016 and signed by:

  
Clerk of the Assembly

  
Chief Finance Officer – County Assembly

## **X. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. 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 County Assembly of Uasin Gishu 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. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Assembly of Uasin Gishu.

### **2. Recognition of revenue and expenses**

The County Assembly of Uasin Gishu recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County Assembly of Uasin Gishu. In addition, the County Assembly of Uasin Gishu recognises all expenses when the event occurs and the related cash has actually been paid out by the County Assembly of Uasin Gishu.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the County Assembly of Uasin Gishu in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Assembly of Uasin Gishu 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**5. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Assembly of Uasin Gishu at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. 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 County Assembly of Uasin Gishu'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 County Assembly of Uasin Gishu's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	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						

**XII NOTES TO THE FINANCIAL STATEMENTS****1 Transfers from the County Treasury/Exchequer Releases**

	<b>2015/16</b>
	<b>Kshs</b>
Total Exchequer Releases for quarter 1	87,335,478
Total Exchequer Releases for quarter 2	152,477,500
Total Exchequer Releases for quarter 3	166,542,768
Total Exchequer Releases for quarter 4	89,389,490
<b>Cumulative Amount</b>	<b>495,745,236</b>

**2 PROCEEDS FROM SALE OF ASSETS**

	<b>2015/16</b>
	<b>Kshs</b>
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	-
<b>Total</b>	<b>-</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3 OTHER RECEIPTS**

	2015/16
	Kshs
Other Receipts I-Overpayment Recovery	2,026,600
Other Receipts II-Retained	1,859,824
Other Receipts III-Insurance Refund	-
Other Receipts IV	-
Other Receipts	-
<b>Total</b>	<b>3,886,424</b>

**4 COMPENSATION OF EMPLOYEES**

	2015/16
	Kshs
Basic salaries of permanent employees	133,713,697
Basic wages of temporary employees	24,840,000
Personal allowances paid as part of salary	106,469,995
Personal allowances paid as reimbursements	2,760,000
Personal allowances provided in kind	
Pension and other social security contributions	
Compulsory national social security schemes	9,448,008
Compulsory national health insurance schemes	
Social benefit schemes outside government	15,276,831
Other personnel payments	
<b>Total</b>	<b>292,508,531</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2015/16
	Kshs
Utilities, supplies and services	1,177,766
Communication, supplies and services	415,864
Domestic travel and subsistence	79,348,353
Foreign travel and subsistence	11,661,615
Printing, advertising and information supplies & services	4,831,356
Rentals of produced assets	5,900,400
Training expenses	18,804,607
Hospitality supplies and services	12,179,362
Insurance costs	22,072,227
Specialized materials and services	743,850
Office and general supplies and services	5,201,777
Other operating expenses	4,591,011
Routine maintenance – vehicles and other transport equipment	5,049,315
Routine maintenance – other assets	2,202,554
<b>Total</b>	<b>174,180,057</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6 SUBSIDIES**

<b>Description</b>	<b>2015/16</b>
	<b>Kshs</b>
Subsidies to Public Corporations	-
<i>See list attached</i>	
(insert name)	
Subsidies to Private Enterprises	-
<i>See list attached</i>	
(insert name)	
<b>TOTAL</b>	

**COUNTY ASSEMBLY OF UASIN GISHU**  
**Reports and Financial Statements**  
**As at 30th June, 2016**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2015/16</b>
	<b>Kshs</b>
Transfers to National Government entities	
See attached list	-
Transfers to Counties	
(insert name of budget agency)	-
(insert name of budget agency)	
<b>TOTAL</b>	<b>-</b>

**8 OTHER GRANTS AND TRANSFERS**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

	2015/16
	Kshs
Government pension and retirement benefits	-
Social security benefits in cash and in kind	-
Employer Social Benefits in cash and in kind	-
<b>Total</b>	-

10 ACQUISITION OF ASSETS

<b>Non Financial Assets</b>	2015/16
	Kshs
Purchase of Buildings	-
Construction of Buildings	-
Refurbishment of Buildings	-
Construction of Roads	-
Construction and Civil Works	-
Overhaul and Refurbishment of Construction and Civil Works	-
Purchase of Vehicles and Other Transport Equipment	12,805,782
Overhaul of Vehicles and Other Transport Equipment	-
Purchase of Household Furniture and Institutional Equipment	-
Purchase of Office Furniture and General Equipment	-
Purchase of ICT Equipment, Software and Other ICT Assets	-
Purchase of Specialised Plant, Equipment and Machinery	-

**COUNTY ASSEMBLY OF UASIN GISHU****Reports and Financial Statements****As at 30th June, 2016**

<b>Non Financial Assets</b>	<b>2015/16</b>
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	-
<b>Financial Assets</b>	
Domestic Public Non-Financial Enterprises	-
Domestic Public Financial Institutions	-
Foreign financial Institutions operating Abroad	-
Other Foreign Enterprises	-
Foreign Payables - From Previous Years	-
<b>Total</b>	<b>12,805,782</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11 FINANCE COSTS**

	2015/16
	Kshs
Bank Charges	19,940
Exchange Rate Losses	-
Other Finance costs	-
<b>Total</b>	<b>19,940</b>

**12 OTHER PAYMENTS**

	2015/16
	Kshs
Budget Reserves	-
Civil Contingency Reserves	-
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	-
<b>Total</b>	<b>-</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16
		<b>Kshs</b>
CBK 1000241837 KSH	Recurrent Acc	2,466,633
KCB 1178442411KSH	Recurrent Acc	5,787,923
KCB 1142325717 KSH	Recurrent Acc	-
CBK 1000292881 KSH	Deposit Acc	-
CBK 1000292897 KSH	Development Acc	11,840,708
WARD OFFICE ACCOUNTS	Recurrent Acc	22,087
<b>Total</b>		<b>20,117,350</b>

13B CASH IN HAND

	<b>2015/16</b>
	<b>Kshs</b>
Cash in Hand – Held in domestic currency	-
Cash in Hand – Held in foreign currency	-
<b>Total</b>	<b>-</b>

Cash in hand should be analysed as follows:

	<b>2015/16</b>
	<b>Kshs</b>
Location 1	-
Location 2	-
Location 3	-
<b>Total</b>	<b>-</b>



#### 14 ACCOUNTS RECEIVABLE

	2015/16
	Kshs
Government Imprests	-
Clearance Accounts	-
Staff Advances	-
Other Advances	-
<b>Total</b>	-

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

#### 15 ACCOUNTS PAYABLE

	2015/16
	Kshs
Deposits and Retentions	-
<b>Total</b>	-

#### 16 FUND BALANCE BROUGHT FORWARD

	2015/16
	Kshs
Bank accounts	-
Cash in hand	-
Accounts Receivables	-
Accounts Payables	-
<b>Total</b>	-

## 18 OTHER IMPORTANT DISCLOSURES

### 18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16
	Kshs
Construction of buildings	-
Construction of civil works	113,736
Supply of goods	1,598,504
Supply of services	2,192,796
<b>Total</b>	<b>3,905,036</b>

### 18.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16
Name of Staff	Kshs
<b>Total</b>	

**18.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2015/16</b>
	<b>Kshs</b>
Amounts due to National Government entities	800,000
Amounts due to County Government entities	-
Amounts due to third parties	3,905,036
<b>Total</b>	<b>4,705,036</b>

As at 30th June, 2016

## ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	A	b	c	d=a-c		
<b>Construction of civil works</b>						
1. Jolupe Electrical And Hardware					47,210	
2. Toyota Kenya Ltd					53546	
3. Shakil Auto Garage					12,980	
<b>Sub-Total</b>					<b>113,736</b>	
<b>Supply Of Goods</b>						
4. Park Tyres Ltd					158,400	
5. Jose Tyres Ltd					38,000	
6. Daliko Ltd					325,000	
7. Bata Shoe Co. Ltd					82,454	
8. Rivatex East Africa Ltd					60,200	
9. Testai Printers And Stationers					80,000	
10. Skycom Stationers					236,000	
11. Compusys Office Suppliers					230,840	
12. Decitech Technologies					138,710	
13. Smart Clicks Solutions					9,000	
14. Dream Plan Developers					14,400	
15. Royal Nark Services Ltd					31,600	
16. Phenix Enterprises Ltd					64,000	
17. Rontee General Supplies					129500	
<b>Sub-Total</b>					<b>1,598,504</b>	
<b>Supply Of Services</b>						
18. Joseph Queens Garden Ltd					897,200	
19. Lemaiyans Travel					191,781	
20. Lavender					65,600	
21. Media Max Networks Ltd					500,000	
22. Nation Media Group					128,255	
23. Catholic Diocese					100,800	
24. Total Security Surveillance					309,140	
<b>Sub-Total</b>					<b>2,192,796</b>	
<b>Grand Total</b>					<b>3,905,036</b>	

As at 30th June, 2016

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

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

As at 30th June, 2016

## 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		
<b>Amounts due to National Govt Entities</b>						800,000	To be settled before the end of july
1.	Kenya Revenue Authority						
2.							
3.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>						800,000	

#### ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	HISTORICAL COST FY/14/15	HISTORICAL COST FY/15/16	TOTAL HISTORICAL COST FY/15/16
Land			
Buildings and structures		125,000	125,000
Transport equipment	41,545,434	13,504,279	55,049,713
Office equipment, furniture and fittings	868,665	0	868,665
ICT Equipment, Software and Other ICT Assets	14,814,360	1,407,000	16,221,360
Other Machinery and Equipment			
Heritage and cultural assets			
Intangible assets			
<b>Total</b>	<b>57,228,459</b>	<b>15,036,279</b>	<b>72,264,738</b>

## ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

### Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
<i>Name of Officer or Institution</i>		-	-	-
<b>Total</b>		-	-	-



**ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Report from IFMIS)*

ASSET REGISTER-UASIN GISHU COUNTY ASSEMBLY  
DESKTOP COMPUTERS

No	PARTICULARS	REG NO/SERIAL NO	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	Desktop computer	TRFS350PT/0002/15/16	22/03/2016	CLERKS OFFICE	RICHARD CHEPKONGA	KIVU ENTERPRISES	IN USE	UGCA	65,000
2	Desktop computer	TRF5240LFW/0001/15/16	22/03/2016	FINANCE OFFICE	LAZARUS KEMBOI	KIVU ENTERPRISES	IN USE	UGCA	65,000
3	Desktop computer	TRFS5350H13/0001/15/16	22/03/2016	PROCUREMENT OFFICE	SAMSON CHANGWONY	KIVU ENTERPRISES	IN USE	UGCA	65,000
4	Desktop computer	TRF53404N4/0002/15/16	22/03/2016	ACCOUNTS OFFICE	SALLY JESANG	KIVU ENTERPRISES	IN USE	UGCA	65,000
5	Desktop computer	TRF53810DS/0002/15/16	22/03/2016	PAYMENTS OFFICE	PAUL SITIENEI	KIVU ENTERPRISES	IN USE	UGCA	65,000
6	Desktop computer	TRF5350N56/0002/15/16	22/03/2016	BUDGET OFFICE	PETER OUYO	KIVU ENTERPRISES	IN USE	UGCA	65,000
<b>TOTALS</b>									<b>390,000</b>

LAPTOPS

No	PARTICULARS	REG NO	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	HP BROBOOK LAPTOP	CND638BCBF	15/03/2016	ICT	WESLEY SANG	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
2	HP BROBOOK LAPTOP	CND638BTWG	15/03/2016	COMMITTEE/LEGISLATIVE	PAUL KIRWA	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
3	HP BROBOOK LAPTOP	CND638B84G	15/03/2016	COMMITTEE	RONGOY VIVIAN	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
4	HP BROBOOK LAPTOP	CND538B83Y	15/03/2016	COMMITTEE	BIRGEN VICTOR	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
5	HP BROBOOK LAPTOP	CND538B8JR	15/03/2016	PROCUREMENT	RUTH CHEPKOECH	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
6	HP BROBOOK LAPTOP	CND538B8KF	15/03/2016	COMMITTEE	KELVIN MWIBANDA	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
7	HP BROBOOK LAPTOP	CND538BCBF	15/03/2016	COMMITTEE	CELESTINE OSIRO	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
8	HP BROBOOK LAPTOP	CND538B9X2	15/03/2016	COMMITTEE	DORYNE CHERUTO	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
9	HP BROBOOK LAPTOP	L8D930THABA	15/03/2016	COMMITTEE	SOLOMON CHESEREK	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
10	HP BROBOOK LAPTOP	CND538D427	15/03/2016	RESEARCH OFFICE	ELIAS KOECH	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
11	HP BROBOOK LAPTOP	CND5385CO86	15/03/2016	COMMITTEE	HELLEN CHEROP	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
12	HP BROBOOK LAPTOP	CND538D5IU	15/03/2016	COMMITTEE	SOLOMON MASWAI	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
13	HP BROBOOK LAPTOP	CND5414F70	15/03/2016	PUBLIC RELATIONS	ATENYA LIME	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
14	HP BROBOOK LAPTOP	CND538DSOL	15/03/2016	TRANSPORT OFFICE	SAMUEL RONO	GLOBAL PLANET SOLUTIONS	IN USE	UGCA	69,000
									<b>966,000</b>

PRINTERS

As at 30th June, 2016

No	PARTICULARS	REG NO	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	HP PRINTER	PHCPH16455/0002/15/16	15/03/2016	CLERKS&ADMIN(COM)	SOLOMON CHESEREK		IN USE	UGCA	33,000
2	HP PRINTER	PHCPF12332/00001/15/16	15/03/2016	HUMAN RESOURCE OFFICE	MIRRIAM KARUGU		IN USE	UGCA	33,000
	<b>TOTALS</b>								<b>66,000</b>

**COMPUTER APC/UPS BACK UPS**

No	PARTICULARS	REG NO	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	APC UPS	3B1430X18913/0001/15/16	22/03/2016	CLERKS OFFICE	RICHARD CHEPKONGA	KIVU ENTERPRISE	IN USE	UGCA	9,150
2	APC UPS	3B1400X14502/0002/15/16	22/03/2016	FINANCE OFFICE	LAZARUS KEMBOI	KIVU ENTERPRISE	IN USE	UGCA	9,150
3	APC UPS	3B1430X18492/0002/15/16	22/03/2016	PROCUREMENT	SAMSON CHANGWONY	KIVU ENTERPRISE	IN USE	UGCA	9,150
4	APC UPS	3B1430X18493/0001/15/16	22/03/2016	ACCOUNTS	SALLY JESANG	KIVU ENTERPRISE	IN USE	UGCA	9,150
5	APC UPS	3B1430X1842/0001/15/16	22/03/2016	PAYMENTS OFFICE	PAUL SITIENEI	KIVU ENTERPRISE	IN USE	UGCA	9,150
6	APC UPS	3B1430X18589/0001/15/16	22/03/2016	BUDGET OFFICE	PETER OUYO	KIVU ENTERPRISE	IN USE	UGCA	9,150
7	APC UPS	3B1517X29045/0001/15/16	22/03/2016	HANSARD OFFICE	WESLY ABUYA	KIVU ENTERPRISE	IN USE	UGCA	29,250
8	APC UPS	3B1517X29687/0003/15/16	22/03/2016	HANSARD OFFICE	WESLY ABUYA	KIVU ENTERPRISE	IN USE	UGCA	29,250
9	APC UPS	3B1517X29859/0002/15/16	22/03/2016	HANSARD OFFICE	WESLY ABUYA	KIVU ENTERPRISE	IN USE	UGCA	29,250
10	Laptop Hp 45 FOXSTONE	45	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	4,050,000
11	Photocopier Printer 4*1 monochrome	3	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	1,200,000
12	HP Core Laptop Compusys'	15	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	1,575,000
13	Desktop Computers of HP	20	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	1,800,000
14	600*900 Server Cabinet	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	150,000
15	48 Port Network Switch	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	70,000
16	APC 1.5 KVA UPS	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	80,000
17	Windows 8 Software	3	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	45,000
18	Genuine windows	2	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	30,000
19	APC UPS 650 VA	6	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	75,000
20	HP. PRINTERS 4*1 Photocopier, printer, scanner	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	150,000
21	HP Colour Laserjet Printer Pro 400-mo75dm	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	92,000

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22	shure rotational wireless microphone	50	Apr-13	IIANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	2,425,000
23	Recharger heavy duty mixer	1	Apr-13	IIANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	140,000
24	Heavy Duty Audio Cable	1	Apr-13	IIANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	20,000
25	Digital Portable Vedio Recorder	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	79,000
26	Digital Audio Recorder	2	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	175,000
27	Titan Speaker	4	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	170,000
28	PA Systems mountable rack (wireless networking)	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	110,000
29	PA Accessories	1	Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	180,000
30	Portable Public Address Hansard 485 including speakers,microphones connecting cable & labour		Apr-13	HANSARD OFFICE	RICHARD BETT	COMPUSYS LTD	IN USE	UGCA	495,000
<b>TOTALS</b>									<b>13,253,650</b>

FURNITURES									
No	PARTICULARS	REG NO	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	L-SHAPE OFFICE TABLE	2592165/0001/15/16	18/04/2016	FINANCE OFFICE	ELVIS TARUS	FAIRDEAL FURNITURE	IN USE	UGCA	11,495
2	DIVIDER PANNEL LY-2015 WORK STATION	2592165/0003/15/16	18/04/2016	FINANCE OFFICE	ELVIS TARUS	FAIRDEAL FURNITURE	IN USE	UGCA	3,995
3	(L-SHAPE OFFICE TABLE)	2592165/0001/15/16	18/04/2016	ACCOUNTS	SALLY JESANG	FAIRDEAL FURNITURE	IN USE	UGCA	154,995
4	Executive chairs high back leather	2592165/0002/15/16	18/04/2016	FINANCE OFFICE	DAVID SAINA	FAIRDEAL FURNITURE	IN USE	UGCA	11,495
5	4 Committee Conference tables ( with 11 chairs each)	4	Apr-13			FRACAS LTD	IN USE	UGCA	270,000
6	Metallic cabinet (Four drawers)	4	Apr-13			FRACAS LTD	IN USE	UGCA	920,000
7	Executive Desk Double Pedestal Mahogany Finish	15	Apr-13			FRACAS LTD	IN USE	UGCA	352,500
8	Bookshelves Glass Closed	5	Apr-13			FRACAS LTD	IN USE	UGCA	39,000
9	Link Chairs leather	10	Apr-13			FRACAS LTD	IN USE	UGCA	580,000
10	Curtain Vertical Blinders	5	Apr-13			FRACAS LTD	IN USE	UGCA	150,000
11	Coat hanger Executive Mahogany Executive Table	5	Apr-13			FRACAS LTD	IN USE	UGCA	60,000
12		30	Apr-13			FRACAS LTD	IN USE	UGCA	204,000
13		6	Apr-13			FRACAS LTD	IN USE	UGCA	180,000

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14	Open hall air conditioners (Remote control)- Chambers	3	Apr-13			FRACAS LTD	IN USE	UGCA	840,000
15	High back office chairs	6	Apr-13			FRACAS LTD	IN USE	UGCA	180,000
16	Low back office chairs	20	Apr-13			FRACAS LTD	IN USE	UGCA	300,000
17	Mahogany Executive Desk 3*4 Double Locker	1	Apr-13			FRACAS LTD	IN USE	UGCA	50,000
18	Visitors Leather Chairs	12	Apr-13			FRACAS LTD	IN USE	UGCA	180,000
19	Link Chairs leather	10	Apr-13			FRACAS LTD	IN USE	UGCA	300,000
20	Pulpit Adress Press Table	1	Apr-13			FRACAS LTD	IN USE	UGCA	36,000
21	Secretarial Chairs Leather	4	Apr-13			FRACAS LTD	IN USE	UGCA	60,000
22	Curtains Vertical Blinding	5	Apr-13			FRACAS LTD	IN USE	UGCA	60,000
23	Metalic Cabinet 4 Drawers	15	Apr-13			FRACAS LTD	IN USE	UGCA	315,000
24	Mahogany Executive Desk 3*4 ff sq D/Pedestal	3	Apr-13			FRACAS LTD	IN USE	UGCA	150,000
25	Snr Executive Shaped Desk 1.8m	1	Apr-13			FRACAS LTD	IN USE	UGCA	87,000
26	Metalic /Wooden shelves	4	Apr-13			FRACAS LTD	IN USE	UGCA	240,000
27	Wooden shelves 1.5 2m	6	Apr-13			FRACAS LTD	IN USE	UGCA	192,000
28	Dinning Table & Chairs	4	Apr-13			FRACAS LTD	IN USE	UGCA	168,000
29	Executive Table 2.2 L- Shaped (Mahogany with 6 chairs)	1	Apr-13			FRACAS LTD	IN USE	UGCA	280,000
30	Executive wooden glass wardrobe for Speaker	1	Apr-13			FRACAS LTD	IN USE	UGCA	60,000
31	Table L-shaped mahogany with in-build computer unit	10	Apr-13			FRACAS LTD	IN USE	UGCA	370,000
32	High Back clerical chairs	20	Apr-13			FRACAS LTD	IN USE	UGCA	540,000
33	Filling Cabinet 6 doors Glass mahogany	1	Apr-13			FRACAS LTD	IN USE	UGCA	110,000
34	High Executive chair leather	1	Apr-13			FRACAS LTD	IN USE	UGCA	30,000
35	Snr Executive L.shaped Desk 1.8 m	1	Apr-13			FRACAS LTD	IN USE	UGCA	87,000
36	Link chairs in leather	4	Apr-13			FRACAS LTD	IN USE	UGCA	120,000
37	Coffee Table Mahogany	4	Apr-13			FRACAS LTD	IN USE	UGCA	120,000
38	Coat hangers	2	Apr-13			FRACAS LTD	IN USE	UGCA	13,600
39	Executive Glass & wooden (Ward-robe)	1	Apr-13			FRACAS LTD	IN USE	UGCA	60,000

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40	High back clerical chairs leather	15	Apr-13			FRACAS LTD	IN USE	UGCA	405,000
41	7 seater leather sofa	2	Apr-13			FRACAS LTD	IN USE	UGCA	370,000
42	Metalic Cabinet 4 Drawers	2	Apr-13			FRACAS LTD	IN USE	UGCA	42,000
43	Office Executive curtain sVertical Blind	40	Apr-13			FRACAS LTD	IN USE	UGCA	480,000

									868,665
									181,980

**TOTALS**
**MOTOR VEHICLES**

No	PARTICULARS	REG NO	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	Toyota Land Cruiser KBU 968T	27CG012A	Jun-13	UGCA	TRANSPORT DEPT	TOYOTA KENYA-KERICHO	IN USE	UGCA	6,158,843
2	Toyota Land Cruiser-KBU 969T	27CG015A	Jun-13	UGCA	TRANSPORT DEPT	TOYOTA KENYA-KERICHO	IN USE	UGCA	6,158,843
3	Toyota Land Cruiser-KBU 970T	27CG014A	Jun-13	UGCA	TRANSPORT DEPT	TOYOTA KENYA-KERICHO	IN USE	UGCA	6,158,843
4	Toyota Hiace- KBU 929T	27CG016A	Jun-13	UGCA	TRANSPORT DEPT	TOYOTA KENYA-KERICHO	IN USE	UGCA	7,189,482
5	Toyota Prado- KBU 731T	27CG013A	May-13	UGCA	TRANSPORT DEPT	TOYOTA KENYA-KERICHO	IN USE	UGCA	10,480,625
6	Toyota Rav4 2.5 16v - KBU 735T	27CG017A	May-13	UGCA	TRANSPORT DEPT	TOYOTA KENYA-KERICHO	IN USE	UGCA	5,398,798
			248,494.00						41,545,434
1	FORTUNER(TOYOTA)	27CG035AQ	23/06/2016	UGCA	R.T CHEPKONGA	TOYOTA KENYA	IN USE/GOOD	UGCA	6,402,891
2	FORTUNER(TOYOTA)	27CG034A	23/06/2016	UGCA	HON. HOSEA KORIR	TOYOTA KENYA	IN USE/GOOD	UGCA	6,402,891
									12,805,782

**POWER UPS/SOFTWARE**

No	PARTICULARS	REG NO/CODES	DATE OF ACQUISITION	LOCATION	ISSUED TO;	SUPPLIER	CONDITION	OWNERSHIP	AMOUNT
1	EXPRESS SCRIBE SOFTWARE	2368336- bebfxap	05/03/2016	HANSARD			IN USE	UGCA	6,370
2	EXPRESS SCRIBE SOFTWARE	1753666- rorcl	05/03/2016	HANSARD			IN USE	UGCA	6,370
3	EXPRESS SCRIBE SOFTWARE	1864051- zajecl	05/03/2016	HANSARD			IN USE	UGCA	6,370
4	EXPRESS SCRIBE SOFTWARE	1659121- kyrvel	05/03/2016	HANSARD			IN USE	UGCA	6,370
5	EXPRESS SCRIBE SOFTWARE	1807818- fmrtcl	05/03/2016	HANSARD			IN USE	UGCA	6,370

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6	EXPRESS SCRIBE SOFTWARE	1540863- rklcl	05/03/2016	HANSARD			IN USE	UGCA	6,370
7	EXPRESS SCRIBE SOFTWARE	1874061- kajecl	05/03/2016	HANSARD			IN USE	UGCA	6,370
8	EXPRESS SCRIBE SOFTWARE	1696923- huqqcl	05/03/2016	HANSARD			IN USE	UGCA	6,370
	<b>TOTALS</b>								<b>50,960</b>

**POWER BACK UP (APC BX950ur8)**

9	EXPRESS SCRIBE SOFTWARE	3B1517X29045	05/03/2016	HANSARD			IN USE	UGCA	29,250
10	EXPRESS SCRIBE SOFTWARE	3B1517X29687	05/03/2016	HANSARD			IN USE	UGCA	29,250
11	EXPRESS SCRIBE SOFTWARE	3B1517X29859	05/03/2016	HANSARD			IN USE	UGCA	29,250
									87,750
	<b>GRAND TOTALS</b>								<b>27,802,122</b>