

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY ASSEMBLY OF KISII**

**FOR THE YEAR ENDED
30 JUNE 2016**

KISII COUNTY GOVERNMENT

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Kisii, Kenya.



COUNTY ASSEMBLY OF KISII

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 of Kisii is constituted as per Article 175 of the constitution of Kenya and is headed by the County Assembly Speaker, who is responsible for the general policy and strategic direction of the County Assembly.

(b) Key Management

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

- County Assembly Service Board;
- Office of the Speaker; and
- Office of the Clerk.

(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.	Accounting Officer	Mr. James O. Nyaoga
2.	Director Finance and Budget	Mr. Joseph M. Amenity
3.	Senior Accountant	Mr. Moses Ratemo
4.	Senior Accountant	Ms. Seline Onchangu

(d) Fiduciary Oversight Arrangements

The County Assembly of Kisii has an Internal Audit Department and the Public Accounts and Investment Committees which serve the County Assembly and the County Executive. The County Assembly of Kisii has ten Sectorial Committees which oversight all the ten departments of the County Executive.

All the County Assembly activities are supervised by the County Assembly Service Board (CASB) as per section 13 of the County Government Act.

(e) Entity Headquarters

P.O. Box 4552 - 40200
Old Municipal Building
Kisii - Kilgoris Road/Highway
Kisii, Kenya

(f) Entity Contacts

Telephone: (254) 020 8029160
E-mail: countyassembly@kisii.go.ke
Website: www.kisii.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya.
2. National Bank of Kenya Ltd
Kisii Branch
P.O. Box 2435 - 40200
Kisii.

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CLERK OF THE ASSEMBLY

The 2015 Financial Statements were proposed in accordance with the International Public Sector Accounting Standards (IPSAS) and in compliance with Section 107 and 149 of Public Finance Management Act, 2012.

A. Budget Performance

The County Assembly of Kisii appropriated Kshs.713, 649,293 for its programmes for the FY 2015/2016. The Kisii County Assembly received a total of Kshs.476, 581,610 from the County Treasury during the FY2015/2016 which translates to 64% utilization of the Budget.

It should be noted that during the first quarter of the financial year the County Assembly exchequer releases were received by the County Treasury. The County Assembly spent a total of Kshs.472, 769, 224 during the same period towards; Personal Emoluments, use of goods and services, acquisition of Assets and the Mortgage Fund.

B. Performance of Key Development Projects

The County Assembly of Kisii had budgeted a total of Kshs.35 Million for its development projects as follows.

- i. Car Par25 Million
- ii. Fire Station10Million

However, the projects did not take off due to the failure by the County Treasury to release development funds before 30th June 2016.

C. Value for Money Achievements

The main mandate of the Kisii County Assembly includes the following;

- i. Representation
- ii. Legislation
- iii. Oversight

During the FY 2015/16 the County Assembly of Kisii managed to fund its many committees to carry out the above functions. The County Assembly of Kisii oversees the County Executive through twenty six Sectorial Committees with a view to ensure that service delivery is achieved.

COUNTY ASSEMBLY OF KISII

Reports and Financial Statements

For the year ended June 30, 2016

Challenges and Recommended Way Forward

The Main challenges that we faced during the FY 2015/16 include the following;

i. Lack of autonomy from the County Executive

During the first quarter of the FY 2015/16, the County Assembly had no requisite autonomy from the County Executive in terms of disbursement of funds as provided for in the budget. This led to withholding of Assembly Funds that were to be utilized in its operations and development.

ii. Delay in disbursement of funds.

The County Assembly could not utilize all the appropriated funds like for the development of the Car Park and Fire Station. The projects were carried forward to the next financial year.

iii. Control of IFMIS system

During the first quarter of the FY 2015/16 the IFMIS system had not been rolled out to County Assemblies and as a result its operations were highly dependent on the County Treasury. However, the National Treasury later rolled out the IFMIS to all County Assemblies which led to the use of Internet Banking.

iv. Political Interference

During the FY 2015/16, the management experienced high level of political interference in its management of Finances. There is need for sensitizing MCAs on management of finances.



Clerk of the County Assembly

COUNTY ASSEMBLY OF KISII

Reports and Financial Statements

For the year ended June 30, 2016

STATEMENT OF MANAGEMENT RESPONSIBILITIES

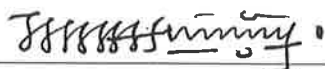
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30th June, 2016. This responsibility includes: (i) maintaining adequate 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 30th 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 **29th September, 2016**.



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 KISII FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Assembly of Kisii set out on pages 6 to 32, which comprise, statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, summary statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

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 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

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

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.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0. Inaccuracies of Financial Statements

1.1. Understatement of Receipts and Unvouched Expenditures

The County Assembly was allocated Kshs.748,649,293 in 2015/2016, out of which Kshs.476,581,610 was remitted directly to the Assembly's bank account while the balance of Kshs.272,067,683 was expended through the County Executive for payment of salaries and other direct payments as per instructions from the Office of the Clerk. However, the expenditure on salaries and other direct payments relating to the activities of the Assembly for the months of July, August, September and October 2015 have been omitted from the financial statements.

Consequently, due to lack of proper documentation, it has not been possible to ascertain the authenticity of the expenditure totalling Kshs.272,067,683 incurred by Executive on behalf of the Assembly.

1.2. Transfers from the County Treasury/Exchequer

The statement of receipts and payments for the year ended 30 June 2016 reflects releases of Kshs.476,581,610 from County Treasury/Exchequer which is at variance with the figure of Kshs.685,650,000 comprising of the recurrent exchequer indicated in the report of the Controller of Budget for the same period resulting in an unexplained or unreconciled variance of Kshs.209,068,390.

Consequently, the validity, accuracy and completeness of the Exchequer releases of Kshs.476,581,610 for the year ended 30 June 2016 could not be confirmed.

1.3. Statement of Comparison of Budget and Actual Amounts : Recurrent

The statement of comparison of budget and actual amounts at Note VII under recurrent reflects Kshs.467,126,785 which includes Kshs.1,406,500 in respect of acquisition of assets which should have been reflected in the development statement under Note VIII to the financial statements.

In the circumstances, the accuracy and completeness of the statement of comparison of budget and actual amount under recurrent for the year ended 30 June 2016 could not be confirmed.

2.0. Compensation to Employees

2.1. Car Loan and Mortgage

Included in the statement of receipts and payments is Kshs.10,000,000 reflected as transfer to other government entities but relates to transfer of the Assembly members' car loan and mortgage scheme. The scheme which provides guidelines of the administration became operational on 23 April 2014 with seed capital of Kshs.260,000,000. During the year under review, an amount of Kshs.207,833,391 had been disbursed as house loans and Kshs.73,480,000 as car loans totalling Kshs.281,313,391 which exceeded the seed capital of Kshs.260,000,000 by Kshs.21,313,391. As at the time of the audit, Kshs.132,681,382 for house loans and Ksh.43,984,559 for car loan had been recovered while a principal amount of Kshs.104,647,450 remained outstanding.

The following anomalies were however observed in the management of fund;

- i. Although a board had been established for purposes of management of the mortgage scheme, no meeting has ever been held.
- ii. Separate financial statements for the fund have not been prepared and submitted as required by Section 11 of the Kisii County Assembly Members Loan Mortgage Act, 2014.
- iii. Management failed to provide evidence of joint ownership of the motor vehicles and properties acquired in line with scheme policy.
- iv. The fringe benefit tax which is in respect of interest rate benefits was not calculated as required by Section 12B of the Income Tax Act, payable by the employer.

Consequently, it was not possible to confirm the regularity of the car and mortgage fund and of the outstanding loan balances of Kshs.104,647,450. Further, it was not possible to confirm the recoverability of the loan balances before the end of the current County Assembly term.

2.2. Over Expenditure on Sitting Allowances

Note 4 to the financial statements reflect compensation to employees of Kshs.309,192,762 which include sitting allowances of Kshs.108,939,000 compared to a budget of Kshs.90,411,955 resulting to an over-expenditure of Kshs.18,527,045 or 20% above the approved estimates. A supplementary budget approved by County Assembly and report by the Controller of Budget to support the other expenditure were not made available.

Consequently, the management incurred unauthorized expenditure of Kshs.18,527,045 for the year ended 30 June 2016.

2.3. Irregular Sitting Allowances

2.3.1. Interim County Assembly Service Board

Included in the compensation of employee figure of Kshs.309,192,762 is Kshs.220,000 paid to five (5) MCAs as sitting allowances for five days while acting as members of Interim County Assembly Service Board. However, there were no minutes, notice of meetings and a signed schedule of attendance produced for audit review as evidence that the five (5) served at the board. Further, it was not clear how the interim committee was constituted.

Consequently, the expenditure totalling Kshs.220,000 is not a proper charge to the public funds for the year ended 30 June 2016.

2.3.2. Health Committee

Included in the compensation of employee figure of Kshs.309,192,762 is Kshs.62,800 paid as sitting allowances to members of health committee. A review of the committee's minutes and schedules revealed that the meetings did not have an agenda and no notice had been served. Further, the name of the clerk to committee was missing.

Consequently, the propriety of expenditure totalling Kshs.62,800 could not be confirmed.

3.0. Use of Goods and Services

3.1. Foreign Travel

Included in the use of goods and services figure of Kshs.146,527,523 reflected in the statement of receipts and payments is Kshs.334,903 paid to Ochwangi Mengo, a member of County Assembly for travelling to London between 23 February 2015 and 5 March 2015. However, the following anomalies were noted:

- i. A copy of the visa attached was only stamped once showing that the officer left the country on 25 February 2015 but the return journey has not been supported.
- ii. The letter of invitation to London was not approved by the County Assembly Speaker.
- iii. There was no analysis showing how Kshs.334,903 incurred was arrived at.

Consequently, the propriety and validity of the expenditure of Kshs.334,903 incurred on foreign travel could not be confirmed.

3.2. Transport Allowances to MCAs and Staff

Included in the use of goods and services figure of Kshs.146,527,523 is Kshs.1,286,000 paid to staff and MCAs as transport allowance ranging from Kshs.1,000 to Kshs.5,000 while travelling to Nairobi, Kisumu and Mombasa during

the year under review. However, the recipients did not account for the funds so advanced.

Consequently, the propriety and validity of the expenditure totalling Kshs.1,286,000 for the year ended 30 June 2016 could not be confirmed.

3.3. Unsupported Conference Facilities

Included in the use of goods and services figure of Kshs.146,527,523 is Kshs.178,750 paid to Sentrim (K) Limited in respect of conference package for five (5) people at the rate of Kshs.35,750 per person. However, the authority to hold the conference and its purpose were not disclosed. Further, a schedule of participants and their identities as well as copies of travel documents to Nairobi were not provided for audit review. Besides, it was not clear how the procurement process was conducted in sourcing for Sentrim (K) Limited.

Consequently, the propriety and validity of the expenditure totalling Kshs.178,750 for the year ended 30 June 2016 could not be confirmed.

3.4. Ward Administration Expenses

Included in the use of goods and services figure of Kshs.146,527,523 is Kshs.8,964,000 disbursed to eighteen County ward offices at the rate of Kshs.41,500 per month for each ward covering the period between July 2015 and June 2016. The funds were utilized for payments of rent, casuals and other office expenses such as water, electricity and conservancy. However, as at the time of audit, these wards had not accounted for the funds disbursed to them.

Consequently, the propriety of the expenditure of Kshs.8,964,000 for the year ended 30 June 2016 could not be confirmed.

3.5. Purchase of Stationery for Ward Offices

Included in the use of goods and services figure of Kshs.146,527,523 is total expenditure of Kshs.3,481,705 spent on purchase of stationery from vendors who are not registered with the tax authorities and the receipts obtained did not disclose the identity of the suppliers.

Consequently, the propriety of the ward offices stationery of Kshs.3,481,705 included in the use of goods and services for the year ended 30 June 2016 could not be confirmed.

4.0. Acquisition of Assets and Fixed Assets Register

The County Assembly disclosed acquisition of assets balance at Kshs.1,406,500 in the statements of receipts and payments for the year 30 June 2016. However, the management did not avail ledgers to support the above figure. Further, the fixed asset register under Annex 4 to the financial statements with a figure of Kshs.33,100,690 was not updated and the management did not also make any

disclosure in the financial statements in regard to the fixed assets inherited from the defunct Municipal Council of Kisii.

Consequently, the accuracy and completeness of the fixed assets register and the acquisition of assets expenditure of Kshs.1,406,500 for the year ended 30 June 2016 could not be confirmed.

5.0. Cash and Cash Equivalents

The Assembly's financial records reflected that the bank account No.0252096101001 at Chase Bank (now in receivership) Kisii Branch held a total of Kshs.260,000,000 as seed capital for the Car Loan and Mortgage Fund. However, the bank statements, certificate of bank balance and reconciliation statements for the account were not provided for audit review. In addition account nos. 253096101002 and 25232933001 in respect of the Assembly's car loan and mortgage were not incorporated in the financial statements.

In view of the foregoing, it has not been possible to confirm that the cash and cash equivalent balance of Kshs.9,456,528 as at 30 June 2016 is fairly stated.

6.0. Pending Bills

Annex I to the financial statements reflects pending bills amounting to Kshs.25,694,857. However, the creditor's ledgers to support the pending bills balance were not availed for audit verification. Further, included in the schedule of pending bills is an amount of Kshs.11,415,906 that was not supported by invoices, local purchase orders and goods received notes. In the absence of a register, the Assembly risk having duplicate payments made in the future.

Consequently, the validity and the accuracy of pending bills amount of Kshs.25,694,857 for the year ended 30 June 2016 could not be confirmed.

7.0 Budget Analysis and Performance

7.1 Budget Absorption

During the year under review, the approved budget for County Assembly of Kisii was Kshs.748,649,293 out of which Kshs.35,000,000 (5%) was for development expenditure, while Kshs.713,649,293 (95%) was for recurrent expenditure as indicated below:

Vote	Approved Budget 2015/2016 Kshs.	Actual 2015/2016 Kshs.	Absorption rate
Recurrent Expenditure	713,649,293	467,126,785	65%
Development Expenditure	35,000,000	0	0%
Total	748,649,293	467,126,785	65%

A review of the budget performance reflects that the County Assembly spent nil on development vote while Kshs.467,126,785 or approximately 65% was spent on recurrent expenses.

Consequently, the citizens of Kisii County may not have obtained value for money.

7.2 Under/ Over Expenditure

The total recurrent and development actual expenditure was Kshs.467,126,785 against a budgeted figure of Kshs.748,649,293 as detailed below.

	Budget	Actual	Over	Under	Absorption Rate
Item	Kshs	Kshs	Kshs	Kshs	
Recurrent					
Salaries and wages	463,037,917	309,192,762		153,845,155	67%
Utilities	596,396	929,847	(333,451)		(156%)
Supplies and Services					
Communication, Supplies and Services	763,046	120,918		642,128	16%
Domestic Travel and Subsistence, and Other Transportation Costs	65,380,934	61,211,179		4,169,755	94%
Foreign Travel and Subsistence, and other transportation costs	20,001,000	6,266,600		13,734,400	31%
Printing , Advertising and Information Supplies and Services	10,400,000	2,949,618		7,450,382	28%
Rentals of Produced Assets	22,410,000	17,536,800		4,873,200	78%
Training Expense (including capacity building)	8,000,000	8,725,880	(725,880)		(109%)
Hospitality Supplies and Services	8,200,000	11,521,810	(3,321,810)		(141%)
Insurance	36,000,000	20,801,609		15,198,391	58%
Office and General Supplies and Services	10,000,000	1,965,776		8,034,224	20%

Fuel Oil and Lubricants	3,500,000	2,000,000		1,500,000	57%
Other Operating Expenses	19,520,000	7,193,414		12,326,586	37%
Routine Maintenance - Vehicles and Other Transport Equipment	2,640,000	4,764,072	(2,124,072)		(180%)
Purchase of Furniture and fittings	5,700,000	1,406,500		4,293,500	25%
Specialized Materials	-	540,000	(540,000)		(100%)
Purchase of Computers ,Printers and Other IT Equipment	4,000,000	-		4,000,000	0%
Refurbishment of Assembly	5,500,000	-		5,500,000	0%
Purchase of Broadcasting Equipment	8,000,000	-		8,000,000	0%
Mortgage Fund for Staff	20,000,000	10,000,000		10,000,000	50%
Total	713,649,293	467,126,785	(7,045,213)	253,567,721	65%
Development					
Construction of County Assembly car park	25,000,000	-		25,000,000	0%
Other infrastructure and civil works	10,000,000	-		10,000,000	0%
Sub -Total	35,000,000	-		35,000,000	0%
Grand Total	748,649,293	467,126,785	(7,045,213)	288,567,721	62%

From the above, the following were observed;

- i. The Assembly under spent on seventeen (17) items with a total expenditure of Kshs.288,567,721 and overspent Kshs.7,045,213 on five (5) items.
- ii. The Assembly did not implement the development projects totalling Kshs.35,000,000 despite receiving allocated funds from the Controller of Budget.
- iii. The expenditure on hospitality and training had the highest over expenditure and no explanation was provided for the material variations neither were reallocations regularized through supplementary budget.

Consequently, the under expenditure and over expenditure total of Kshs,288,567,721 and Kshs.7,045,213 affected other budgeted items hence

service delivery may have been hampered and the citizens of Kisii County may not have obtained value for money.

8.0 Governance Framework

8.1 Failure to Establish an Audit Committee

The County Assembly of Kisii 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 to oversee governance mechanism and promote transparency as well as accountability in the management of County Assembly resources. The Assembly is therefore in breach of the law.

8.2 Ethnic Composition

The Assembly has one hundred and fifteen (115) employees. However, ninety seven percent (97%) are from the dominant ethnic community (Kisii) which contravenes Section 65 (1) (e) of the County Government Act, 2012 which requires that the County Public Service Board in recruiting employees must ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic communities.

Consequently, the Assembly is in breach of Section 65 (1) (e) of County Government Act, 2012 on staff appointment as a means of promoting national unity.

Disclaimer of Opinion

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



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

NAIROBI

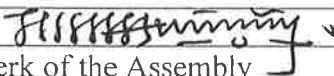
15 August 2017

COUNTY ASSEMBLY OF KISII
Reports and Financial Statements
For the year ended June 30, 2016

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer			
Releases	1	476,581,610.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	1, 702.60	-
TOTAL RECEIPTS		476,483,312.60	-
PAYMENTS			
Compensation of Employees	4	309,192,762.00	-
Use of goods and services	5	146,527,523.00	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	10, 000, 000. 00	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	1, 406, 500.00	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		467,126,785.00	-
SURPLUS/DEFICIT		9,456,527.60	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September 2016 and signed by:


 Clerk of the Assembly
 Office – County Assembly


 Chief Finance

COUNTY ASSEMBLY OF KISII
Reports and Financial Statements
For the year ended June 30, 2016

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/16 Kshs	2014/15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	9,456,528	-
Cash Balances	13B	-	-
		9,456,528	
Total Cash and cash equivalents			-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		9,456,528	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		9,456,528	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Deficit for the year		9,456,528	-
NET FINANCIAL POSITION		9,456,528	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September 2016 and signed by:


 Clerk of the Assembly


 Chief Finance Officer, County Assembly

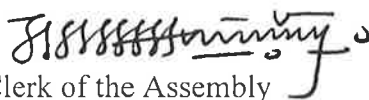
COUNTY ASSEMBLY OF KISII
Reports and Financial Statements
For the year ended June 30, 2016

V. 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	476,581,610.00	-
Other Receipts	3	1,702.60	-
Payments for operating expenses			
Compensation of Employees	4	309,192,762.00	-
Use of goods and services	5	146,527,523.00	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	10,000,000.00	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		10,863,027.60	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	1,406,500.00	-
Net cash flows from investing activities		1,406,500.00	-
NET INCREASE IN CASH AND CASH EQUIVALENT		9,456,527.60	-
Cash and cash equivalent at BEGINNING of the quarter		9,456,527.60	-
Cash and cash equivalent at END of the quarter		9,456,527.60	-

As per statement of assets

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September, 2016 and signed by:


Clerk of the Assembly


Chief Finance Officer County Assembly

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


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization difference to final budget
	Kshs	Kshs	e=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	748,649,293	-	748,649,293	476,581,610	64%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	748,649,293	-	748,649,293	476,581,610	64%
PAYMENTS					
Compensation of Employees	433,037,917	30,000,000	463,037,917	309,192,762	68%
Use of goods and services	230,911,376	(25,000,000)	205,911,376	146,527,523	72%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	25,000,000	(5,000,000)	20,000,000	10,000,000	50%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	59,700,000	-	59,700,000	1,406,500	2%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	748,649,293	-	748,649,293	467,126,785	63%

Comments:

- a. Acquisition of Assets – The County Assembly did not acquire any assets because the funds were not disbursed to the Assembly from the County Treasury.

COUNTY ASSEMBLY OF KISII
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The entity financial statements were approved on 29th September 2016 and signed by:


Clerk of the Assembly


Chief Finance Office – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	713,649,293	-	713,649,293	476,583,313	67%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	713,649,293	-	713,649,293	476,583,313	67%
PAYMENTS					
Compensation of Employees	433,037,917	30,000,000	463,037,917	309,192,762	68%
Use of goods and services	230,911,376	(25,000,000)	205,911,376	146,527,523	72%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	25,000,000	(5,000,000)	20,000,000	10,000,000	50%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	24,700,000	-	24,700,000	1,406,500	6%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	713,649,293	-	713,649,293	467,126,785	66%

Comments:

- a) Acquisition of Assets – The County Assembly could not acquire any assets because the Funds that had been applied for towards the same were received by the County Treasury but never disbursed to the County Assembly Account.

COUNTY ASSEMBLY OF KISII
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The entity financial statements were approved on 29th September 2016 and signed by:


Clerk of the Assembly


Chief Finance Office – County Assembly

COUNTY GOVERNMENT OF KISII
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VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

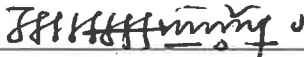
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	e=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	35,000,000	-	35,000,000	-	0%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	35,000,000	-	35,000,000	-	0%
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	35,000,000	-	35,000,000	-	0%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	35,000,000	-	35,000,000	-	0%

COUNTY ASSEMBLY OF KISII
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Comments:

- a) Capital Projects – The Capital Projects did not take off due to the delay in the disbursement of development funds and were therefore re-scheduled to the next financial year.

The entity financial statements were approved on **29th September 2016** and signed by:


Clerk of the Assembly


Chief Finance Officer – County Assembly

IX. 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 Kisii County Assembly. 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

Kisii County Assembly recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly. In addition, the Kisii County Assembly recognises all payments when the event occurs and the related cash has actually been paid out.

3. In-kind contributions

In-kind contributions are donations that are made to Kisii County Assembly 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, our Assembly includes such value in the statement of receipts and payments both as revenue and as 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.

5. Accounts Receivable

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

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties 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.

7. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Pending bills

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

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. Kisii County Assembly's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of our actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

This is the first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

COUNTY ASSEMBLY OF KISII
Reports and Financial Statements
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11. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2015/16	2014/15
	Kshs	Kshs
Total Exchequer Releases for quarter 1		-
Total Exchequer Releases for quarter 2	151,716,256	-
Total Exchequer Releases for quarter 3	174,287,380	-
Total Exchequer Releases for quarter 4	150,577,974	-
Cumulative Amount	476,581,610	-

2 PROCEEDS FROM SALE OF ASSETS

	2015/16	2014/15
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

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3 OTHER RECEIPTS

	2015/16	2014/15
	Kshs	Kshs
Other Receipts Bal BF	1702.60	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Other Receipts XXXX	-	-
Total	1702. 60	-

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	Kshs
Salaries of permanent employees	139,404,227	-
Basic wages of temporary employees	21,060,000	-
Personal allowances paid as part of salary	127,190,533	-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind	0	-
Pension and other social security contributions	21,538,002	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	309, 192, 762	-

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	929,847	-
Communication, supplies and services	120,918	-
Domestic travel and subsistence	61,211,179	-
Foreign travel and subsistence	6,266,600	-
Printing, advertising and information supplies & services	2,949,618	-
Rentals of produced assets	17,536,800	-
Training expenses	8,725,880	-
Hospitality supplies and services	11,521,810	-
Insurance costs	20,801,609	-
Specialized materials and services	540,000	-
Office and general supplies and services	1,965,776	-
Other operating expenses	7,193,414	-

COUNTY ASSEMBLY OF KISHII
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Routine maintenance – vehicles and other transport equipment	895,572	-
Routine maintenance – other assets	3,868,500	-
Fuel Oil and Lubricants	2,000,000	-
Total	146,527,523	-

6 SUBSIDIES

Description	2015/16	2014/15
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
Nyumbani Sugar Company	-	-
	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
Vijana Fisheries Limited	-	-
	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to Counties		
County Assembly Car Loan and Mortgage Fund Account	10,000,000	-
TOTAL	10,000,000	-

8 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	Kshs	Kshs
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	-	-
Total	-	-

COUNTY ASSEMBLY OF KISII
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9 SOCIAL SECURITY BENEFITS

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

10 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015/16	2014/15
	Kshs	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	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	1,406,500	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
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	-	-
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	1,406,500	-

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11 FINANCE COSTS

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

12 OTHER PAYMENTS

	2015/16	2014/15
	Kshs	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	-	-
Total	-	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
Central Bank of Kenya a/c No. 1000241373	Recurrent	1,957,628	-
National Bank of Kenya a/c No. 01001090955200	Recurrent	7,498,900	-
Total		9,456,527	-

COUNTY ASSEMBLY OF KISII
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<i>Name of Bank, Acc. No. & currency</i>	Deposits Acc	-	-
<i>Name of Bank, Acc. No. & currency</i>	Commercial Bank Accs.	-	-
Total		-	-

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

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

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

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16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	1,702.60	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	1,702.60	-

COUNTY ASSEMBLY OF KISII
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17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works		-
Supply of goods	25,694,857	-
Supply of services	-	-
Total	25,694,857	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	Kshs	Kshs
	-	-
	-	-
Total	-	-

17.3: OTHER PENDING PAYABLES (See Annex 3)

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. Office Complex						
2. Administration block						
3. County Assembly Hall						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
Office Supplies						
7. Jett Technologies	165,000			165,000		
8. Ispal Enterprises	325,000			325,000		
9. Nafrimoenterprisea Ltd	127,880			127,880		
10. Ranyao Enterprises	199,720			199,720		
11. Kenya Comfort Hotel	548,190			548,190		
12. Clavil Surgical and General Supplies	300,000			300,000		
13. Rich Solutions	635,500			635,500		
14. Edike General Agencies	47,400			47,400		
15. Edike General Agencies	188,380			188,380		
16. National Media Group	290,121			290,121		
17. Vanemic Sales and Service	372,072			372,072		
18. Standard Group Limited	113,912			113,912		
19. Bermington Debt Collectors	98,505			98,505		
20. Sofama General Agencies Limited	341,500			341,500		

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
Sub-Total						
Supply of services						
48. Periodic Computer Maintenance Services						
49. Recruitment of County Assembly Clerks						
50. Consultancy Services for development of County Citizen framework						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

COUNTY GOVERNMENT OF KISII
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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						

COUNTY ASSEMBLY OF KISII
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	FY2015/16	FY2015/14
Land		
Buildings and structures		
Transport equipment	20,411,190	
Office equipment, furniture and fittings	791,500	
ICT Equipment, Software and Other ICT Assets	11,898,000	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	33,100,690	

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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>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)