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UASIN GISHU COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEARENDED
JUNE 30, 2017**

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

UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 47 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The 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 30th June 2017 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Entity Headquarters

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

(f) Entity Contacts

Telephone: (254) 053-2062077
E-mail: info@ugcountyassembly.or.ke
Website: www.ugcountyassembly.or.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
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 30th June 2017, the Assembly made a surplus of Kshs 1, 336,767 from its operation as indicated in the statement of Receipts and Payments. This is a decrease from a surplus of Kshs 20,117,350 during the financial year 2015/2016. The Assembly's revenues increased from Kshs 499,631,660 in the previous financial year to Kshs. 502,800,419. However, the Assembly had budgeted for Kshs 516,001,559 out of which it managed to receive Kshs. 494,130,449.00. This resulted to a difference of approximately Kshs 21,871,110 of which it affected the Assembly's operations.

The Assembly spent Ksh 481,346,302 out of Kshs 502,800,419 available for use which translated to 95% of Budget utilization. Kshs 21,454,117 that remained unspent at the close of the year was returned back to the County Treasury as per the PFM Act, 2012.

Operational Performance

The County Assembly during the Financial Year ending 30th June, 2017 passed four Bills namely:- Uasin Gishu County Public Participation Act, 2016; Uasin Gishu County Inua Biashara Fund Act, 2017, Uasin Gishu County Enterprise Development Fund Act, 2016 and Uasin Gishu County Enforcement Act, 2016.

Inua Biashara Act, 2016 and Enterprise development Act, 2016 both seek to avail cheap credit facilities to SMEs while The Uasin Gishu County Public Participation Bill, 2016 has provided public with forums to participate in key decision making activities.

The County Assembly approved the 2016/17 budget on 30th June, 2016 and later amend it on 28th February, 2017.

The Assembly has eighteen committees namely:-

- 1) Finance and Economic Planning
- 2) Land, physical planning and Housing
- 3) Health services
- 4) Trade, Tourism, Cooperatives and Wildlife
- 5) Environment, Water and Natural Resources
- 6) Agriculture, livestock and Fisheries
- 7) ICT and E-Government
- 8) Agriculture, Livestock and Fisheries
- 9) Early Childhood Education
- 10) Public Service management

The above named committees are tasked with over sighting the line Ministry, and scrutinise line ministry policies and bills.

- 11) Implementation Committee
- 12) Committee on Delegated Legislation
- 13) Committee on Security
- 14) Committee on Sports and Youths
- 15) Committee on Children, Gender and Culture
- 16) Committee on Fire and Disaster Management
- 17) Committee on Budget and Appropriation
- 18) Public Investment and Accounts Committee

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Successes are as follows:-

- Committee on Trade, Tourism, Cooperatives and Wildlife midwived the approval of Inua Biashara Bill, 2016 and Enterprise Act, 2016.
- Committee on Finance and Economic Planning steered the approval of Annual Development Plan, 2016 and Debt management strategy Paper, 2016
- Committee on Public Service Management led the approval of both Public Participation Act, 2016 and Enforcement Act, 2016

Performance of key development projects

During the year under review, (2016/2017) the assembly managed to Purchase ICT Equipments, Software's and other ICT Assets. This has helped much to ease Assembly Communication and expand its network.

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

For: 

Richard T. Chepkonga
Clerk of the County Assembly

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30th June 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30th June 2017, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 28th September 2017.



Richard T. Chepkonga
Clerk of the County Assembly

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IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2017

	Note	2016/17 Kshs	2015/16 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	494,130,449	495,745,236
Proceeds from Sale of Assets	2		
Other Receipts	3	8,669,970	3,886,424
TOTAL RECEIPTS		502,800,419	499,631,660
PAYMENTS			
Compensation of Employees	4	298,805,224	292,508,531
Use of goods and services	5	154,955,363	174,180,057
Subsidies	6		
Transfers to Other Government Entities	7	35,217,350	
Other grants and transfers	8		
Social Security Benefits	9		
Acquisition of Assets	10	12,466,270	12,805,782
Finance Costs	11	19,445	19,940
Other Payments	12		
TOTAL PAYMENTS		501,463,652	479,514,310
SURPLUS/DEFICIT		1,336,767	20,117,350

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2017 and signed by:



Clerk of the Assembly
Name: Richard T. Chepkonga



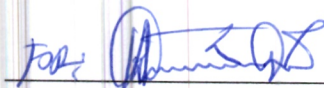
Chief Finance Office – County Assembly
Name: **Lazarus Kemboi**
ICPAK Member Number: 7993

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V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE, 2017

	Note	2016/2017 Kshs	2015/16 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	21,454,117	20,117,350
Cash Balances	13B		
Total Cash and cash equivalents		21,454,117	20,117,350
Accounts receivables – Outstanding Imprests	14		
TOTAL FINANCIAL ASSETS		21,454,117	20,117,350
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15		
NET FINANCIAL ASSETS		21,454,117	20,117,350
REPRESENTED BY			
Fund balance b/fwd	16	20,117,350	
Surplus/Deficit for the year		1,336,767	20,117,350
NET FINANCIAL POSITION		21,454,117	20,117,350
		-	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2017 and signed by:



Clerk of the Assembly
Name: Richard T. Chepkonga

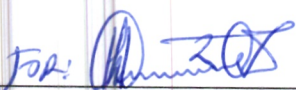



Chief Finance Officer – County Assembly
Name: **Lazarus Kemboi**
ICPAK Member Number: 7993

UASIN GISHU COUNTY ASSEMBLY
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VI. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE, 2017

	Note	2016/17 Kshs	2015/16 Kshs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	494,130,449	495,745,236
Other Receipts	3	8,669,970	3,886,424
Payments for operating expenses			
Compensation of Employees	4	298,805,224	292,508,531
Use of goods and services	5	154,955,363	174,180,057
Subsidies	6		
Transfers to Other Government Entities	7	35,217,350	
Other grants and transfers	8		
Social Security Benefits	9		
Finance Costs	11	19,445	19,940
Other Payments	12		
Adjusted for:			
Adjustments during the year	17		
Net cash flows from operating activities		13,803,037	32,923,132
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	12,466,270	12,805,782
Net cash flows from investing activities		12,466,270	12,805,782
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year	13	1,336,767	20,117,350
Cash and cash equivalent at END of the year		20,117,350	20,117,350
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28 th September 2017 and signed by:			


 Clerk of the Assembly
 Name: Richard T. Chepkonga



 Chief Finance Office – County Assembly
 Name: **Lazarus Kemboi**
 ICPAK Member Number 7993

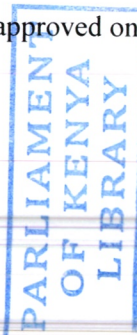
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

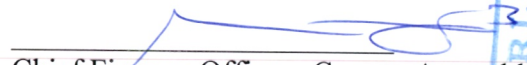
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	516,001,559		516,001,559	494,130,449	96
Unspent Bank Balances		20,117,350	20,117,350	20,117,350	100
Other Receipts			-	8,669,970	
TOTAL	516,001,559	20,117,350	536,118,909	522,917,769	98
PAYMENTS					
Compensation of Employees	327,914,954	-	327,914,954	298,805,224	91
Use of goods and services	155,528,800	-	155,528,800	154,955,363	100
Subsidies		-	-		
Transfers to Other Government Entities	15,100,000	20,117,350	35,217,350	35,217,350	100
Other grants and transfers			-		
Social Security Benefits			-		
Acquisition of Assets	17,307,805	-	17,307,805	12,466,270	72
Finance Costs	150,000	-	150,000	19,445	13
Other Payments			-		
TOTAL	516,001,559	20,117,350	536,118,909	501,463,652	94
SURPLUS/ DEFICIT					

(a) Finance Costs-Introduction of Internet-Banking lowers the cost

The entity financial statements were approved on 28th September 2017 and signed by:


 Clerk of the Assembly
 Name: Richard T. Chepkonga




 Chief Finance Office – County Assembly
 Name: **Lazarus Kemboi**
 ICPAK Member Number: 7993




UASIN GISHU COUNTY ASSEMBLY
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VIII. 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	500,093,754		500,093,754	482,130,449	96
Unspent Bank Balances		20,117,350	20,117,350	20,117,350	100
Other Receipts			-	8,669,970	
TOTAL	500,093,754	20,117,350	520,211,104	510,917,769	98
PAYMENTS					
Compensation of Employees	327,914,954	-	327,914,954	298,805,224	91
Use of goods and services	155,528,800	-	155,528,800	154,955,363	100
Subsidies		-	-		
Transfers to Other Government Entities	15,100,000	20,117,350	35,217,350	35,217,350	100
Other grants and transfers			-		
Social Security Benefits			-		
Acquisition of Assets	1,400,000	-	1,400,000	1,305,240	93
Finance Costs	150,000	-	150,000	19,445	13
Other Payments			-		
TOTAL	500,093,754	20,117,350	520,211,104	490,302,622	94
Surplus/ Deficit					

(a) *Finance Costs-Introduction of Internet-Banking lowers the cost*

The entity financial statements were approved on 28th September 2017 and signed by:


 Clerk of the Assembly
 Name: Richard Chepkonga


 Chief Finance Office – County Assembly
 Name: **Lazarus Kemboi**
 ICPAK Member Number: 7993

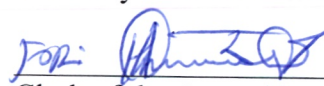
UASIN GISHU COUNTY ASSEMBLY
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IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	15,907,805	-	15,907,805	12,000,000	75
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	15,907,805	-	15,907,805	12,000,000	75
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	15,907,805		15,907,805	11,161,030	70
Finance Costs					
Other Payments					
TOTAL	15,907,805		15,907,805	11,161,030	70
SURPLUS/ DEFICIT					

(a) Finance Costs-Introduction of Internet-Banking lowers the cost

The entity financial statements were approved on 28th September 2017 and signed by:


 Clerk of the Assembly
 Name: Richard T. Chepkonga


 Chief Finance Office – County Assembly
 Name: **Lazarus Kemboi**
 ICPAK Member Number: 7993

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	2017	
	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					

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Uasin Gishu County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer/ County Treasury

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

Other Receipts

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

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the Uasin Gishu 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, the Assembly includes such value in the statement of receipts and payments both as receipts and as and expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited/ restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the 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.

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Assembly budget was approved as required by Law .The original budget was approved by the County Assembly on 30th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the Assembly actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Comparative figures

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

12. Subsequent events

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

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2017

XII. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2016/17	2015/16
	Kshs	Kshs
AUGUST 2016	35,488,972	
SEPTEMBER 2016	83,189,243	
Transfers from the County Treasury for Q1	118,678,215	87,335,478
OCTOBER 2016	44,799,054	
NOVEMBER 2016	56,649,157	
DECEMBER 2016	40,000,000	
Transfers from the County Treasury for Q2	146,448,211	152,477,500
JANUARY 2017	7,000,000	
JANUARY 2017	41,659,860	
MARCH 2017	40,000,000	
Transfers from the County Treasury for Q3	88,659,860	166,542,768
APRIL 2017	40,612,293	
MAY 2017	37,644,865	
JUNE 2017	62,087,005	
Transfers from the County Treasury for Q4	140,344,163	89,389,490
Cumulative Amount	494,130,449	495,745,236

2 PROCEEDS FROM SALE OF ASSETS

	2016/17	2015/16
	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		

UASIN GISHU COUNTY ASSEMBLY
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3 OTHER RECEIPTS

	2016/17	2015/16
	Kshs	Kshs
Tender fees received	8,669,970	2,026,600
Other Receipts II		1,859,824
Other Receipts III		-
Other Receipts IV		-
Other Receipts		-
Total	8,669,970	3,886,424

4 COMPENSATION OF EMPLOYEES

	2016/17	2015/16
	Kshs	Kshs
Basic salaries of permanent employees	140,098,249	133,713,697
Basic wages of temporary employees	25,740,986	24,840,000
Personal allowances paid as part of salary	109,090,122	106,469,995
Personal allowances paid as reimbursements	3,910,000	2,760,000
Personal allowances provided in kind		
Pension and other social security contributions		
Compulsory national social security schemes	9,066,471	9,448,008
Compulsory national health insurance schemes		
Social benefit schemes outside government	10,899,396	15,276,831
Other personnel payments		
Total	298,805,225	292,508,531

5 USE OF GOODS AND SERVICES

	2016/17	2015/16
	Kshs	Kshs
Utilities, supplies and services	1,381,687	1,177,766
Communication, supplies and services	924,898	415,864
Domestic travel and subsistence	70,639,770	79,348,353
Foreign travel and subsistence	2,294,196	11,661,615
Printing, advertising and information supplies & services	5,444,345	4,831,356
Rentals of produced assets	6,130,000	5,900,400
Training expenses	13,660,208	18,804,607
Hospitality supplies and services	12,081,968	12,179,362
Insurance costs	22,892,948	22,072,227
Specialized materials and services	1,184,479	743,850
Office and general supplies and services	7,572,848	5,201,777
Other operating expenses	2,909,803	4,591,011
Routine maintenance – vehicles and other transport equipment	6,473,474	5,049,315

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Routine maintenance – other assets	1,364,739	2,202,554
Total	154,955,363	174,180,057

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 SUBSIDIES

Description	2016/17	2015/16
	Kshs	Kshs
Subsidies to County Corporations		
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises		
<i>See list attached</i>		
(insert name)		
TOTAL		

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016/17	2015/16
	Kshs	Kshs
Transfers to National Government entities		
<i>See attached list</i>		-
Transfers to Counties	20,117,350	20,117,350
(insert name of budget agency)	15,100,000	-
(insert name of budget agency)		
TOTAL	35,217,350	20,117,350

UASIN GISHU COUNTY ASSEMBLY

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For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER GRANTS AND TRANSFERS

	2016/17	2015/16
	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		

9 SOCIAL SECURITY BENEFITS

	2016/17	2015/16
	Kshs	Kshs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total		

UASIN GISHU COUNTY ASSEMBLY**Reports and Financial Statements****For the year ended 30 June 2017****NOTES TO THE FINANCIAL STATEMENTS (Continued)****10 ACQUISITION OF ASSETS**

Non Financial Assets	2016/17	2015/16
	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		12,805,782
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment	1,305,240	
Purchase of ICT Equipment, Software and Other ICT Assets	11,161,030	
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		-
Financial Assets		
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-
Foreign financial Institutions operating Abroad		-
Other Foreign Enterprises		-
Foreign Payables - From Previous Years		-
Total	12,466,270	12,805,782

UASIN GISHU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

	2016/17	2015/16
	Kshs	Kshs
Bank Charges	19,445	19,940
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
Total	19,445	19,940

12 OTHER PAYMENTS

	2016/17	2015/16
	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		

13 BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2016/17	2015/16
		Kshs	Kshs
<i>CBK 1000241837 KSH</i>	Recurrent Acc	16,986,501	2,466,633
<i>KCB 1178442411KSH</i>	Recurrent Acc	3,545,503	5,787,923
<i>KCB 1142325717 KSH</i>	Recurrent Acc	-	
<i>CBK 1000292881 KSH</i>	Deposit Acc	-	
<i>CBK 1000292897 KSH</i>	Development Acc	838,970	11,840,708
<i>WARD OFFICE ACCOUNTS</i>	Recurrent Acc	83,143	22,087
Total		21,454,117	20,117,350

UASIN GISHU COUNTY ASSEMBLY
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For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13B CASH IN HAND

	2016/17	2015/16
	Kshs	Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

13 C Cash in hand should be analysed as follows:

	2016/17	2015/16
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Total		

14 ACCOUNTS RECEIVABLE

	2016/17	2016/17
	Kshs	Kshs
Government Imprests		
Clearance Accounts		
Staff Advances		
Other Advances		
Total		

15 ACCOUNTS PAYABLE

	2016/17	2015/16
	Kshs	Kshs
Deposits and Retentions		
Total		

UASIN GISHU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 FUND BALANCE BROUGHT FORWARD

	2016/17	2015/16
	Kshs	Kshs
Bank accounts		
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total		

17 PRIOR YEAR ADJUSTMENT

Description of the adjustment	2016/17	2015/16
	Kshs	Kshs
Adjustments on bank account balances		
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (<i>specify</i>)		
Total		

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended 30 June 2017

DISCLOSURE NOTES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016/17	2015/16
	Kshs	Kshs
Construction of buildings		
Construction of civil works	612,556	113,736
Supply of goods	2,537,312	1,598,504
Supply of services	457,970	2,192,796
Total	3,607,838	3,905,036

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2016/17	2015/16
Name of Staff	Kshs	Kshs
Xxx		
Xxx		
Total		

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2016/17	2015/16
	Kshs	Kshs
Amounts due to National Government entities		800,000
Amounts due to County Government entities		-
Amounts due to third parties		3,905,036
Total	-	4,705,036

19 RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;

UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
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- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Compensation to the MCAs	170,503,252	--
Key Management compensation	21,371,923	--
	=====	=====
Transfers from the County Treasury	--	--
Transfers to/ from other County Government entities	--	--
Transfers to/ from County Ministries and Departments	--	--
Payments made in favour of other related parties	--	---
Payments made by related parties on behalf of Assembly	---	--
	=====	=====

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2017

XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<u>1.1 Failure to Establish Audit Committee</u>	Failure to Establish Audit Committee	It is true that the County Assembly has not established audit committee as required by the Public Finance Management Act, 2012. However, the Assembly has started the process of establishing the same. The process is expected to be through by the start of the New Year, 2017.	County Assembly Service Board (Clerk and Speaker).	Not Resolved.	March 2018
<u>1.2 Lack of Independent Internal Audit Function</u>	Lack of Independent Internal Audit Function	At the time of audit the Assembly had one Internal Audit Officer. However one more vacancy has been advertised, short listing done save only for interviews before we get one more staff. The Assembly will deploy one officer from one of its departments to enhance capacity at the Audit department.	Clerk	Resolved	
<u>1.3 Information Communication Technology (ICT)</u>		<p>Data Recovery Plan The documented Data Recovery Plan is not available but the ICT have implemented preventive and detective measures to identify and reduce risks within the IT infrastructure. These measures in place include; keeping data backed up, using up-to-date antivirus software, installing generators, fire alarms and conducting routine inspections. The management will also ensure that a documented disaster recovery plan is in place, specifying procedures that will be followed by the organization to recover and protect organization IT infrastructure in the event of a disaster.</p> <p>The ICT Section are planning to have an offsite data storage since currently the data is safeguarded onsite in an external hard disk stored in the County Assembly strong room. The offsite data storage will ensure that the critical data is safeguarded against loss and readily available.</p> <p>IT Steering Committee</p>	Clerk	Not Resolved	March 2018

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>ICT Section will work together with the management to ensure that the IT Steering Committee is formed. Currently the ICT Section has been working hand in hand with the IT Strategic Committee. With the formation of the IT Steering Committee, the committee will start the process of preparing the IT Strategic Plan, perform oversight function and assist in formulation of policies including IT Security Policy to ensure that ICT Section functions properly to achieve organization objectives in an economic, efficient and effective way.</p> <p>ICT Personnel Currently, the ICT Section has 3 qualified officers with defined roles and responsibilities on how to oversee the ICT operations. Their duties and responsibilities are as stated in their Appointment Letters. (Annex 1).</p> <p>Payroll System At the time of Audit in October 2016, the Payroll System was still running on the Easyway Enterprise System although the data migration to the IPPD System was underway. Currently, the data have been captured and payroll System is now running on the IPPD system.</p>		Resolved	
<p>2.0 Budget Performance 2.1 Development Expenditure</p>		<p>It's true that the County assembly incurred an expenditure of <i>Ksh 14,585,781</i> of the approved budget on <i>Ksh 28,713,587</i> development expenditure. This was brought about by non issuance of certificates for payments relating to refurbishment at the County Assembly amounting to <i>Ksh 2,900,000</i>. The County Assembly also did not spend <i>Ksh 10,067,097</i> on ICT infrastructure since the vote head was inadequate in the budget.</p>	Clerk and Principal Budget Officer.	Resolved	
<p>2.1.2 Recurrent Expenditure</p>		<p>i. The County Assembly did not implement the County Assembly staff housing loan scheme with approved budget of <i>Ksh 20,000,000</i>. This is</p>	Clerk and Principal Finance officer	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>because the above amounts were not received from the County Treasury.</p> <p>ii. The County Assembly also returned to the County Treasury <i>Ksh8,276,642</i> during the year under review. This arose as a result of IFMIS failure towards the County Assembly to have <i>Ksh 4,705,036</i> as pending bills at the close of the year.</p>			
<u>.2 Other Receipts of Kshs 3,886,424</u>		<p>The records indicating the repayment period and monthly deduction of <i>Ksh 6,341,600</i> irregularly paid in Financial Year 2013/14 and <i>Ksh 1,542,170</i> repaid in 2015/2016 have been availed for Audit Review.</p> <p>The County Assembly has also put in place measures to ensure that the irregularity paid allowances are recovered in full before the expiry of the Members' term in office out of <i>Ksh 7,883,770</i> irregular payments <i>Ksh 6,124,900</i> had been recovered by end of November, 2016. The Balance of <i>Ksh1,758,870</i> to be recovered by end of April, 2016. (See Annex 2)</p>	Clerk and Human Resource Officer and Payroll Manager	Resolved	
<u>.1 Irregular Payment of Sitting Allowances of Kshs 1,143,250</u>		<p>The Management has noted the irregular payment of sitting allowances to the members. The recoveries of the irregularly payment of sitting allowances amounting to <i>Ksh 2,143,200</i> will commence as from the month of December, 2016.</p> <p>The Management has also put in place effective internal controls to guard against such claims. The County Assembly has also introduced the use of biometric register which as at the time of Audit had been installed but not in use.</p>	Clerk and Human Resource Officer and Payroll Manager	Resolved	

UASIN GISHU COUNTY ASSEMBLY

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<u>3.2 Irregular Payment of Salary to Ward Staff- Ksh 24,840.000</u>		It's true that ward offices were established in 2013/14 financial year through the County Assembly of Uasin Gishu Service (Ward Offices) Bill, 2013. However, the County Assembly Service Board on its meeting regularized the opening of ward offices in accordance with the Section 12(7)b of the County Government Act, 201. A copy of the extract of the County assembly Service Board minutes is annexed 3 is hereby attached.	County Assembly Service Board	Resolved	
<u>3.3 Failure to Comply With One Third Net Salary Rule.</u>		It's true that Members of the County assembly received less than one third of their net salaries for the months of August, 2015, December, 2015 and January, 2016 . In the month of August, 2015, December, 2015 and January, 2016 , the members of the County Assembly were on recess as per the County Assembly Calendar of meetings, consequently the members could not be able to meet one third rule since there were no sitting allowances during the said month.	Principal Finance Officer and Payroll Manager	Resolved	
<u>3.4 Delays in Remittance of Statutory Deductions</u>		It's true that remittances to statutory bodies were not made on time in the months of July, 2015 and May, 2016 . This was as a result of delay by the County Treasury in disbursing the monthly allocation to the County Assembly. However, measures have been put in place to ensure that statutory deductions recovered from employees are remitted to the respective authorities within the stipulated time lines.	Principal Finance Officer	Resolved	
<u>3.5 Ethnic Composition</u>		The Uasin Gishu County Assembly Service Board inherited staffs from the defunct Local Authority who were in service. Therefore there was not much that the Board could	County Assembly Service Board	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		do about it to comply with 30% rule on ethnic representation. The County Assembly Service Board did a competent- based Advert that was put in the daily papers dated 6 th March, 2014 for various positions. Unfortunately most of the applicants for the vacancies advertised where from one ethnic community as evidenced by the attached list.			
4.1.1 <u>Unsupport ed/ Irregular Domestic Travel Allowances</u>		Payments of travelling and subsistence allowances are paid in accordance with the government laid down financial regulations and procedures. All the payments have been properly supported and accounted for after return from the journeys as required by the regulations. The management has also taken note of the Auditors observation on the need to consider holding meetings within the County assembly premises or Eldoret town to reduce on unnecessary travelling and subsistence cost. Secondly the Assembly will forthwith not only file Attendance List and programmes but have a copies attached to the payment voucher.	Clerk ,Principal Finance Officer and Principal Accountant.	Resolved	
4.1.2 <u>Unsupport ed Foreign Travel</u>		It's true that twenty members of the County Assembly and staff attended the East Africa Legislative Assembly Sports Council Association (EALASCA) games that were held in Rwanda in December, 2015 . Since the Assembly had cash flow problems, the members had to travel without being paid any imprest for per diem allowances. They lodged claims for the travel upon return from the journey. The Members and staff who travelled here supported their claims with copies of passports and motor vehicle work tickets. The	Clerk , Principal Finance Officer and Principal Accountant.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		amounts paid to each member is supported by tabulations of the conversions indicating the dollar rate used. (See Annex 4)			
4.2 <u>Unsupported Training Expenses</u>		The County Assembly is in the process of establishing training committee within the HR department to plan, organize, coordinate, recommend and approve appropriate programmes to County Assembly. The amount of <i>Kshs 11,679,700</i> incurred on treasury has been supported by training programmes and duly signed attendance registers. These records have been availed to auditors for audit review.	Clerk and Human Resource Officer	In process	March 2018
5.1 <u>Lack of Motor Vehicle Log Books</u>		It's true that County assembly bought two motor vehicles from Toyota Kenya ltd at the total cost of <i>Ksh 13,504,279.20</i> in June, 2016 . The log books for the two vehicles have not been received from Kenya Revenue Authority. However, the management is pursuing the matter and once they are received they will be availed for audit verification.	Clerk	Resolved	
6.1 <u>Mortgage and Car Scheme For Members Of County Assembly.</u>		It's true that they didn't submit their log books and title deeds as required by the regulations governing the fund. The accounting officer has written severally to all the members asking them to submit the same but only eight members have submitted and the rest are in the process of submitting. Out of <i>Kshs 225,000,000</i> given out to the members as loans <i>Kshs 156,192,093</i> had been recovered leaving a balance of <i>kshs 68,807,907</i> as at 30th June, 2016 . As of September, 2016 <i>Kshs 177,542,751</i> had been recovered leaving a balance of <i>Kshs</i>	Clerk and Principal Finance officer	Resolved	

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																		
		47,457,249 which will be recovered in full by the end of April, 2017 going by the current rate of recovery.																					
<u>7.1.1 Comparison of Financial Statement Figure And Supporting Schedules</u>		The necessary correction has been done. We regret the mis-posting (See the Reversed Financial statement).	Clerk and Principal Accountant	Resolved																			
<u>7.1.2 Table of Content and Page Numbering</u>		Noted and correction done (See the Reversed Financial statement).	Clerk and Principal Accountant	Resolved																			
<u>7.1.3/7.1.4 Statement of Comparison of Budget & Actual Amounts: Recurrent and Development Combined.</u>		The adjustment made on the above statement on Kshs. 31,352,606 was as a result of money's (exchequer releases) which had not been received as at 30 th June, 2016. Thus made the County Assembly adjust its Budget to Kshs. 471,098,746 as reported in the Financial Statements 2015/2016.	Clerk and Principal Accountant and Principal Budget Officer.	Resolved																			
<u>7.1.5 Statement of Comparison of Budget And Actual Amounts: Development</u>		<p>a) The unexplained difference of Kshs. 4,067,097 was as a result of unreceived income (exchequer release) from the County Treasury as at the period that ended 30th June, 2016.</p> <p>b) The unexplained difference of Kshs 1,779,999 was as a result of payments of;</p> <table style="margin-left: 40px;"> <tr><td>Tax</td><td></td></tr> <tr><td>698,497</td><td></td></tr> <tr><td>Refurbishment</td><td>125,000</td></tr> <tr><td>Furniture</td><td></td></tr> <tr><td>593,703</td><td></td></tr> <tr><td>ICT</td><td></td></tr> <tr><td><u>362,799</u></td><td></td></tr> <tr><td>TOTALS</td><td></td></tr> <tr><td><u>1,779,999</u></td><td></td></tr> </table> <p>All of the above expenses were paid through recurrent account. Thus the only payment made from development accounts was Kshs. 12,805,782 leaving a balance of Kshs. 11,840,708 at</p>	Tax		698,497		Refurbishment	125,000	Furniture		593,703		ICT		<u>362,799</u>		TOTALS		<u>1,779,999</u>		Clerk and Principal Accountant and Principal Budget Officer.	Resolved	
Tax																							
698,497																							
Refurbishment	125,000																						
Furniture																							
593,703																							
ICT																							
<u>362,799</u>																							
TOTALS																							
<u>1,779,999</u>																							

UASIN GISHU COUNTY ASSEMBLY
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		development account as account balance at the end of the year.			
<u>7.1.6 Accounting Policies</u>		We regret the omission. The error has now been corrected. (See the revised Financial Statement).	Clerk and Principal Accountant	Resolved	
<u>7.1.7 Pending Bills</u>		The pending bills amounting to Kshs. 4,705,036 which had not been disclosed in the financial statement 2015/16 has now been indicated. Failure to pay the suppliers of goods and services as at the end of the year was a result of system breakdown.	Clerk and Principal Accountant	Resolved	
<u>8.1 Summary Statement of Fixed Asset Register</u>		The Fixed Asset statement/register has been included in the revised Financial statement.	Clerk and Principal Accountant		

Clerk of the County Assembly

Richard T. Chepkonga

For: 
 Sign.....

Date..... 8/1/2018.....

UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
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XIV. 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.						
2.						
Sub-Total						
Construction of civil works						
1. MONACOM CONSTRUCTION CO LTD					314,059.00	
2. RAYNARD ENTERPRISE LTD					298,496.75	
Sub-Total					612,556.00	
Supply of goods						
3. GENERATORS KENYA					31,900.00	
4. RONTEE GENERAL SUPPLIES					362,500.00	
5. JOSE TYRESLTD					132,000.00	
6. HERITAGE OUTLETS					443,000.00	
7. AFRICAN TOUCH TRAVEL					60,400.00	
8. BARTON AGENCIES					84,000.00	
9. J.R STEPHENS LTD					67,512.00	
10. EMAAH FLORIST					27,500.00	
11. JOSEPH QUEENS GARDEN					195,500.00	
12. TOTAL SECURITY SURVEILANCE LTD					351,000.00	
13. KEEMA INVESTMENT LTD					126,000.00	
14. HOTEL JOVENTURE					656,000.00	
					2,537,312.00	
15. KEEMA INVESTMENT LTD					73,970.00	
16. GURDIT SINGH					61,000.00	
17. JOSIN INSTANTANEOUS CONSULTANCY					323,000.00	
					457,970.00	
					3,607,838.00	

UASIN GISHU COUNTY ASSEMBLY
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XV. 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. HON .REBECCA MAGUT						111,626	GRATUITY
2. HON .ISAAC TERER						284,994	
3. HON. PETER CHOMBA						46,626	
4. HON.ISAAC CHIRCHIR						111,626	
5. HON. HILLARY RONO						45,626	
6. HON. TIRUS TING						111,626	
7. HON.PAULINE TUWEI						111,626	
8. HON.PATRICK BUNDOTICH						111,626	
9. HON.JOSEPHINE TARUS						111,626	
10. HON.HILLARY MUTAI						111,626	
11. HON.JONATHAN NG'ETICH						84,626	
12. HON. MOSES BARTENG						111,626	
13. HON. JOSEPH KOECH						111,626	
14. HON. HILLARY KETER						111,626	
15. HON. JOSPHAT LOWOI						111,626	
16. HON. .NICHOLAS CHELULEI						40,626	
17. HON. DAVID SING'OEI						156,626	
18. HON.WILSON MUTAI						56,626	
19. HON. OBADIAH KOSGEI						111,626	
20. HON.ISAAC KIRWA						156,626	
21. HON.STEPHEN LETTING						111,626	
22. HON.JEREMIAH SANG						121,626	
23. HON.PIUS KIGEN						111,626	
24. HON.RAMADHAN ALI						111,626	
25. HON. AMOS KIPTANUI						111,626	

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
26. HON.FRANCIS MUYA						156,626	
27. HON.DANIEL SANGA						46,626	
28. HON.HOSEA KORIR						181,910	
29. HON. SAMUEL RUTO						111,626	
30. HON.CAROLINE BIRGEN						111,626	
31. HON.TABITHA MASSAM						121,626	
32. HON.FLORA BARTERA						86,626	
33. HON.DUNCAN RUTTO						61,626	
34. HON.ROSE KISAMA						111,626	
35. HON.REHEMA KORIR						61,626	
36. HON.NAHUM JELAGAT						111,626	
37. HON.LYDIA MAIS						61,626	
38. HON.LUCY NGENDO						111,626	
39. HON. ZENAH KOSGEI						11,626	
40. HON. SALOME BUSSIENEI						166,626	
41. HON. ROSEBELLA SING'OEI						121,626	
42. HON.ANN CHEMUTAI						47,426	
43. HON.PIUS CHIRCHIR						154,626	
44. HON.PETER SUGUT						156,626	
45. HON.DAVID TARUS						111,626	
Sub-Total						4,886,618	
Grand Total							

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XVI. 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. Refunds to National Treasury				35,217,350			
	Sub-Total						
Amounts due to CountyGovt Entities							
	Sub-Total						
Amounts due to Third Parties							
	Sub-Total						
Others (WARD OFFICES)							
1. KIPSOMBA WARD OFFICE						163,023	
2. TULWET/CHUIYAT WARD OFFICE						163,422	
3. KIPLOMBE WARD OFFICE						163,830	
4. MEGUN WARD OFFICE						163,200	
5. NG'ENYILEL WARD OFFICE						163,149	
6. NGERIA WARD OFFICE						163,062	
7. KAPKURES WARD OFFICE						163,023	
8. KIPKENYO WARD OFFICE						162,954	
9. KAPSAOS WARD OFFICE						163,023	
10. SIMAT /KAPSERET WARD OFFICE						163,422	
11. SEGERO/BARSOMBE WARD OFFICE						163,110	
12. OLARE/AINABKOI WARD OFFICE						163,110	
13. KAPTAGAT WARD OFFICE						163,323	
14. RACE COURSE WARD OFFICE						163,620	
15. KUINET/KAPSUSWA WARD OFFICE						164,070	
16. KAPSOYA WARD OFFICE						162,669	
17. KIMUMU WARD OFFICE						164,472	
18. TAPSAGOI WARD OFFICE						162,864	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
19. TEMBELIO WARD OFFICE						163,215	
20. MOIBEN WARD OFFICE						163,023	
21. SOY WARD OFFICE						162,810	
22. MOI'SBRIDGE WARD OFFICE						162,023	
23. LANGAS WARD OFFICE						162,894	
24. ZIWA WARD OFFICE						163,023	
25. KAMAGUT WARD OFFICE						162,930	
26. HURUMA WARD OFFICE						162,960	
27. KARUNA MEIBEKI WARD OFFICE						163,062	
28. TARAKWA WARD OFFICE						163,023	
29. CHEPTIRET KIPCHAMO WARD OFFICE						163,362	
30. SERGOIT WARD OFFICE						162,894	
	Sub-Total					4,895,565	
	Grand Total						

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XVII. ANNEX 4-SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land				
Buildings and structures	23,451,755.00			24,451,755.00
Transport equipment	55,049,713.00			55,049,713.00
Office equipment, furniture and fittings	11,066,435.00	1,305,240.00		12,371,675.00
ICT Equipment, Software and Other ICT Assets	18,254,527.00	11,161,030.00		29,415,557.00
Other Machinery and Equipment	2,117,677.00			2,117,677.00
Heritage and cultural assets	7,091,610.00			7,091,610.00
Intangible assets				
Total	117,031,717.00	12,466,270.00		130,497,987.00

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XVIII. 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>				
<i>Total</i>				