

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**FINANCIAL STATEMENTS OF
KISII COUNTY GOVERNMENT
FOR THE SIXTEEN MONTHS**

**PERIOD ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON KISII COUNTY GOVERNMENT FOR THE SIXTEEN MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kisii County Government set out on pages 8 to 34, which comprise the statement of assets as at 30 June 2014, statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development for the period 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 8 of the Public Audit Act, 2003.

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 (IPSAS) 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 4 (4) of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with Section 9 of Public audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

on the effectiveness of the County Government'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. Assets and Liabilities Inherited from Defunct Local Authorities

The County's statement of receipts and payments reflects an amount of Kshs.1,534,684,000 under acquisition of assets in the sixteen months period ended 30 June 2014. It also reflects pending bills totalling Kshs.1,415,475,000 as disclosed in annexures 1 and 3 attached to the financial statements for the period. However, the County's financial statements for the sixteen months period do not include the assets and liabilities inherited from the defunct Local Authorities, although the County Management took possession of them. In addition the Transition Authority is yet to formally hand over the assets and liabilities of the defunct Local Authorities to the County Government. It is not known when the assets and liabilities will be handed over to the County Government.

Consequently the financial statements presented by the County Government of Kisii are not fairly stated

2. Acquisition of Assets

Included in the acquisition of assets figure of Kshs.1,534,684,000 were payments totalling to Kshs.125,276,000 for the purchase of vehicles and land. The title documents for the parcels of land and logbooks for the motor vehicles acquired were not made available for audit review. In the absence of these documents, the ownership and the propriety of the related expenditures could not be confirmed.

3. Inaccuracies in the Financial Statements

Included in exchequer releases figure of Kshs.5,666,625,000 for the period under review and the cash and cash equivalents balance of Kshs.653,029,000 as at 30 June 2014 were receipts totalling to Kshs.485,955,000 that were received after the year end, resulting to overstatement of receipts and cash equivalent by the same amount.

4. Unsupported Payments

Included in the compensation of employees figure of Kshs.2,570,075,000 and the transfers to other Governments units figure of Kshs.160,396,000 as reflected in the statement of receipts and payments are payments totaling Kshs.21,027,105 that were not supported. In the absence of the support documents, the accuracy of the

compensation of employees and the transfer to other Government units figures could not be confirmed.

5. Outstanding Imprests

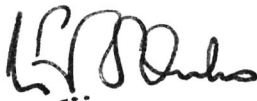
The cash and cash equivalents balance of Kshs.653,029,000 as at 30 June 2014 include outstanding imprests totalling Kshs.3,065,000 which ought to have been accounted for or surrendered by the same date. Management did not explain why the imprests were not accounted for or surrendered by 30 June 2014.

6. Other Payments

Included in other payments figure of Kshs.145,000,000 is an amount of Kshs.140,000,000 for the creation of a fund to cater for car loans and mortgages to Members of the County Assembly. The outstanding balances or unspent funds for this fund have not been disclosed in these financial statements nor have they been availed for audit review.

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 for the County Government of Kisii for the sixteen months period ended 30 June 2014



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

02 June 2015

[30-June -2014]



KISII COUNTY GOVERNMENT

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD ENDED
JUNE 30, 2014**

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

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**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- **H.E The Governor- Mr. James Omariba Ongwae;**
- **H.E The Dep. Governor Mr. Joash Maangi; and**
- **The County Secretary Mr. Johnstone Ndege**

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

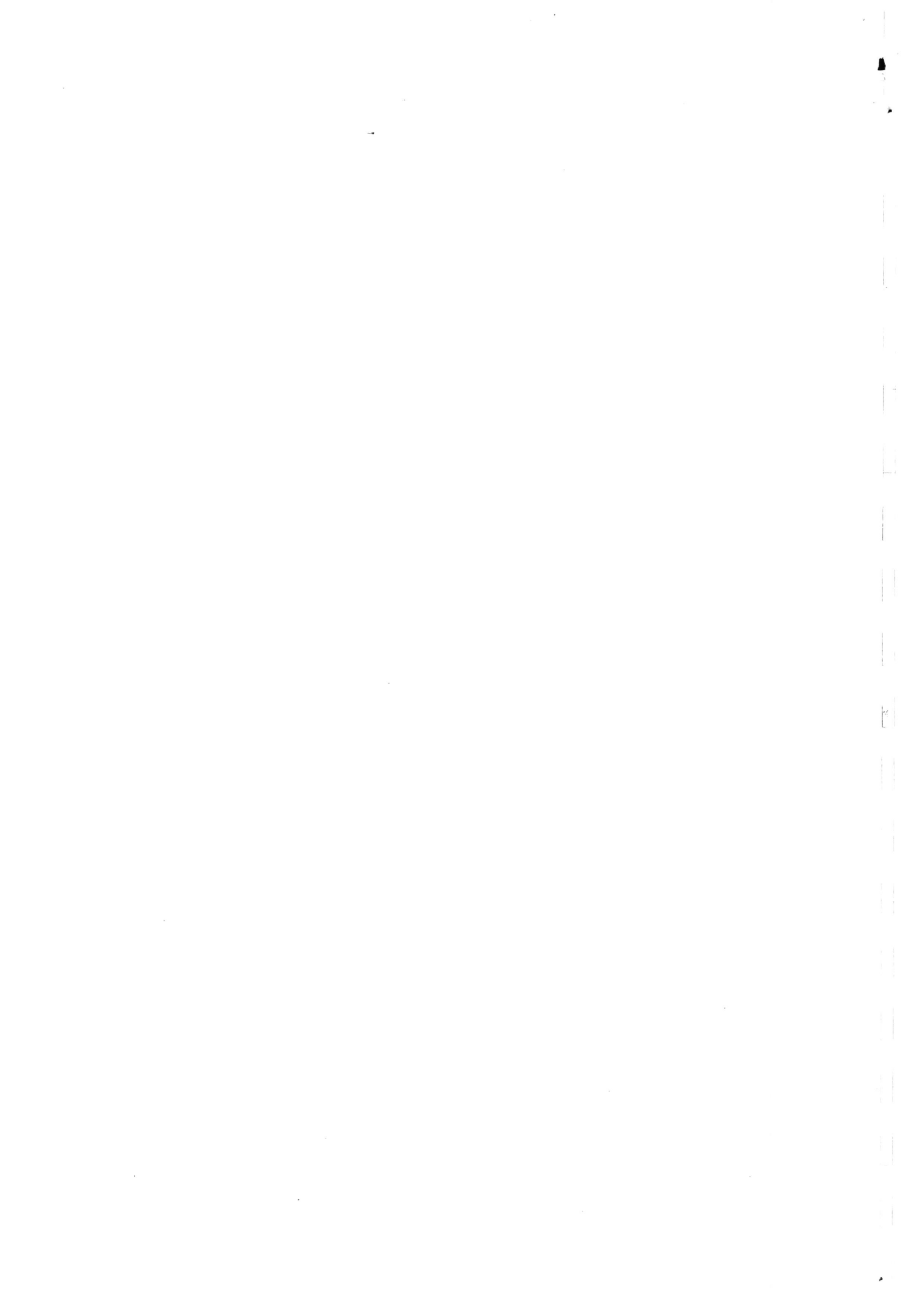
No.	Designation	Name
1.	The ECM Finance and Economic Planning The Chief Officer	- Dr. Kodek Migiro Omwancha
2.	Finance and Economic Planning The Director	- Mr. Wilfred O. Auma
3.	Finance The Head of	- Mr. Daniel Njuguna
4.	Accounting Services	- Mr. John Nyandanyi

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- **Budget and appropriation committee**
- **Public investment and accounts committee(PAC)**
- **County assembly committee**
- **Audit committee**
- **Sectorial committees**

(e) Entity Headquarters



**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**

**P.O. Box 4550-40200
Municipal Building
Posta Road
Kisii, KENYA**

(f) Entity Contacts

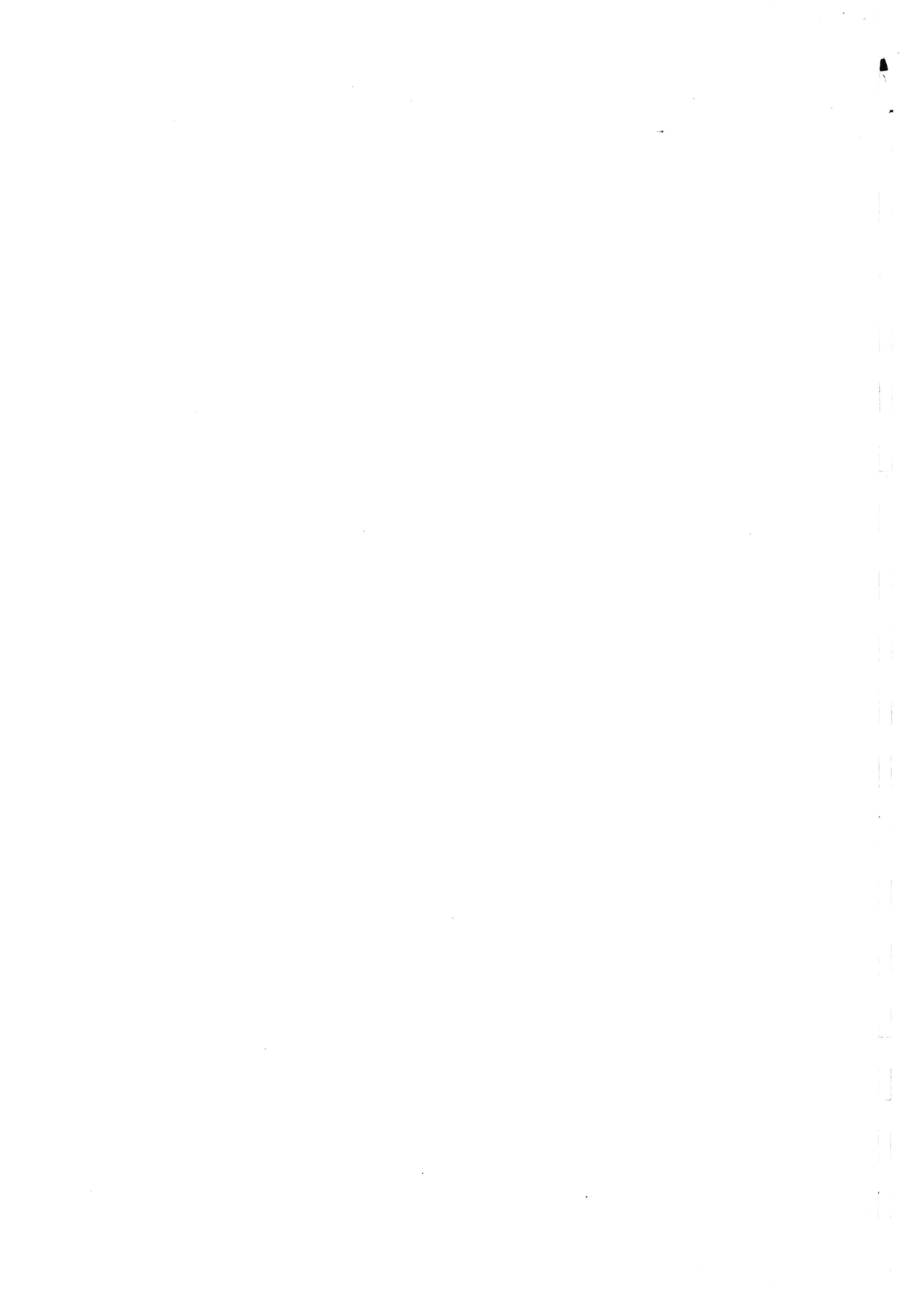
Telephone: 254-020-8029160
E-mail: treasury@kisii.go.ke
Website: www.kisii.go.ke

(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- Kisii Branch
P.O BOX 72866 Kisii**
3. **EQUITY Bank- Kisii Branch
BOX 2775-40200 Kisii**
4. **FAMILY Bank- Kisii Branch
P.O BOX 74145 Kisii**
5. **CO-OPERATIVE Bank- Kisii Branch
P.O BOX 48231 Kisii**
6. **KCB Bank- Kisii Branch
P.O BOX 48400 Kisii**
7. **DTB Bank- Kisii Branch
P.O BOX 61711 Kisii**

(h) Independent Auditors

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



**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**

(i) Principal Legal Adviser

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

**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**

II. FORWARD BY THE CEC

These Financial Statements were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and in compliance with section 107 and 149 of the Public Financial Management Act, 2012. They are the first to be prepared by the Kisii County Government since promulgation of the new constitution. It presents actual financial performance of the FY 2013/2014 and makes comparisons to the approved budget for the same year. It further provides the details of the assets and liabilities as required by the IPSAS.

The financial performance in 2013/14 was generally satisfactory, despite the challenges of not realizing the projected revenues and mounting expenditure pressures. The County Government anticipated collecting Kshs. 1.1 billion in FY 2013/2014 from local sources, but only Kshs. 254,246,635 Million was realized. As a result, the County Government was not able to implement all the planned projects and programs. The non-passage of the County Finance Bill by the County Assembly hampered revenue collection which fell short by Ksh.900, 473,617.

Table 1 presents the revenue analysis for the FY 2013/14 as realized from local sources, equitable share from the national government and other sources with deviations from the revised budget estimates.

Table 1: Revenue Analysis for 2013/14

Revenue Source	2013/2014		Deviation	% deviation
	Actual(Kshs)	Target(Kshs)		
Equitable share	5,399,459,640.00	6,128,399,789	728,940,149.00	11.9
Revenue from local sources	254,246,635.00	1,154,720,252	900,473,617.00	77.9
Total Revenue	5,653,706,275.00	7,283,120,041.00	1,629,413,766.00	22.4

Source:Kisii County Treasury

On the expenditure side, the County Government had to incur higher expenditure on personnel emoluments. This is because the County Government inherited staff from the defunct local authorities and those from the National government whose functions were devolved besides employing its own staff.

Table 2: Expenditure Analysis FY 2013/14

Sector	Target (Khs)	Actual (Khs)	Deviation	% deviation
Development	2,418,403,565	1,694,673,890	723,729,675	29.9
Recurrent expenditure	3,709,996,224	3,332,900,360	377,095,864	10.16

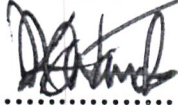
Delay in release of funds from the National Government to County Government was another challenge in the implementation of the planned projects and programmes in all sectors. This led to incomplete projects while at the same time causing pending bills. The lengthy public procurement procedures also delayed the implementation of projects and programmes within stipulated time frames.

However, the County Government was able to implement a number of projects which are making a huge impact to the people of Kisii County. This include improved infrastructures,

**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**

establishment of County offices, funding of the Public hospitals, improving youth polytechnics, boosting youth activities through sports and events sponsoring as well as giving bursaries to needy students.

The County government is also investing heavily in building classrooms and improving agriculture and in the next financial year the impact of the County Government as the face of devolution will be felt by the residents of Kisii County Government.



.....
**Sign
CEC
Kisii County Government**

**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**

**III. STATEMENT OF COUNTY GOVERNMENT MANAGEMENT
RESPONSIBILITIES**

Section 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the county treasury shall prepare financial statements of each county government entity, receiver of revenue and consolidated financial statements for all county entities in accordance with the standards and formats prescribed by the public sector accounting standards board

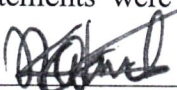
The County Executive Committee (CEC) member for finance of the Kisii County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30th, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of County Government's transactions during the financial year ended June 30, 2014, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Kisii County Government's financial statements were approved and signed by the CEC member for finance on 30/09/ 2014.



County Executive Committee member- Finance

**Kisii County Government
Reports and Financial Statements
For the Period ended June 30, 2014**


**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY
GOVERNMENT OF KISII**


Auditor General

Date

KISII COUNTY GOVERNMENT
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2014

	Note	2013-2014 Kshs'000'	2012-2013 Kshs'000'
RECEIPTS			
Tax Receipts	1	193,086	9,431
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer releases	4	5,399,460	267,165
Transfers from Other Government Entities	5	5,400	64,592
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Proceeds from Sale of Assets	9	-	-
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	55,761	53
TOTAL RECEIPTS		5,653,707	341,241
PAYMENTS			
Compensation of Employees	13	2,518,467	51,608
Use of goods and services	14	814,435	71,829
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	160,396	-
Other grants and transfers	18	45,000	-
Social Security Benefits	19	-	-
Acquisition of Assets	20	1,343,778	190,906
Finance Costs, including Loan Interest	21	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Other Payments	23	145,500	-
TOTAL PAYMENTS		5,027,576	314,343
SURPLUS/DEFICIT		626,131	26,898

CHIEF OFFICER - FINANCE :  30/09/14
Sign Date

HEAD OF ACCOUNTING UNIT :  30/9/14
Sign Date

KISII COUNTY GOVERNMENT

I. STATEMENT OF ASSETS AS AT 30TH JUNE 2014

	Note	2013-2014 Kshs'000'	2012-2013 Kshs'000'
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	24A	649,964	26,898
Cash Balances	24B	-	-
Cash Equivalents	24C	-	-
Outstanding Imprests	24D	3,065	-
TOTAL FINANCIAL ASSETS		653,029	26,898

REPRESENTED BY

Fund balance b/fwd	25	26,898	-
Surplus/Deficit for the year		626,131	26,898
Prior year adjustments	26	-	-
NET FINANCIAL POSSITION		653,029	26,898

Control

CHIEF OFFICER - FINANCE :

Jm!

Sign

30/09/14

Date

HEAD OF ACCOUNTING UNIT :

[Signature]

Sign


30/9/14

Date

KISII COUNTY GOVERNMENT

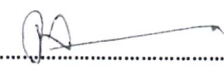
STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED JUNE 30, 2014

		Kshs'000'	kshs'000'
Receipts for operating income			
Tax Receipts	1	193,086	9,431
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer Releases	4	5,399,460	267,165
Transfers from Other Government Entities	5	5,400	64,592
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	55,761	53
Payments for operating expenses			
Compensation of Employees	13 -	2,518,467 -	51,608
Use of goods and services	14 -	814,435 -	71,829
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17 -	160,396	-
Other grants and transfers	18 -	45,000	-
Social Security Benefits	19	-	-
Finance Costs, including Loan Interest	21	-	-
Other Expenses	23 -	145,500	-
Adjusted for:			
Changes in imprest			-
Changes in district suspense		-	-
Changes in advance		-	-
Adjustments during the year		-	-
Net cash flow from operating activities		1,969,909	217,804
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	9	-	-
Acquisition of Assets	20 -	1,343,778 -	190,906
Net cash flows from Investing Activities	-	1,343,778 -	190,906
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	24	26,898	-
Cash and cash equivalent at END of the year	24	653,029	26,898
<i>Control</i>		-	-

CHIEF OFFICER - FINANCE : 

Sign

..... 30/09/14
Date

HEAD OF ACCOUNTING UNIT : 

Sign

..... 30/9/14
Date

KISII COUNTY GOVERNMENT

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE PERIOD ENDED JUNE 30, 2014

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	531,000	-	531,000	193,086	337,914	36%
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	6,128,399	-	6,128,399	5,399,460	728,939	88%
Transfers from Other Government Entities	-	-	-	5,400	5,400	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	556,300	-	556,300	55,761	500,539	10%
Other Receipts	-	-	-	-	-	
TOTALS	7,215,699	-	7,215,699	5,653,707	1,561,992	78%
PAYMENTS						
21 Compensation of Employees	3,144,202	-	3,144,202	2,518,467	625,735	80%
22 Use of goods and services	1,377,508	-	1,377,508	814,433	563,075	59%
24 Interest payments	-	-	-	-	-	
25 Subsidies	39,600	-	39,600	-	39,600	0%
263 Transfers to Other Government Units	-	-	-	160,396	160,396	
261/2/4 Other grants and transfers	37,000	-	37,000	45,000	8,000	122%
27 Social Security Benefits	-	-	-	-	-	
30&40 Acquisition of Assets	2,298,850	-	2,298,850	1,343,778	955,072	58%
Finance Costs, including Loan Interest	-	-	-	-	-	
55 Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
28 Other Payments	186,950	-	186,950	145,500	41,450	78%
TOTALS	7,084,110	-	7,084,110	5,027,574	2,056,536	71%

KISII COUNTY GOVERNMENT

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE PERIOD ENDED JUNE 30, 2014

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	531,000	-	531,000	193,086	337,914	36%
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	3,709,996	-	3,709,996	3,290,687	419,309	89%
Transfers from Other Government Entities	-	-	-	5,400	5,400	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings	556,300		556,300	55,761	500,539	10%
Other Receipts						
TOTALS						1.35
PAYMENTS						
21 Compensation of Employees	3,144,202		3,144,202	2,518,467	625,735	80%
22 Use of goods and services	1,377,508		1,377,508	814,433	563,075	59%
24 Interest payments						0%
25 Subsidies						0%
263 Transfers to Other Government Units						0%
261/2/4 Other grants and transfers						0%
27 Social Security Benefits						0%
30&40 Acquisition of Assets						0%
Finance Costs, including Loan Interest						0%
Repayment of principal on Domestic and Foreign borrowing						0%
55 Other Payments						0%
28 TOTALS	4,521,710	-	4,521,710	3,332,900	1,188,810	74%

KISII COUNTY GOVERNMENT

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE PERIOD ENDED JUNE 30, 2014

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	-	-	-	-	-	-
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Exchequer releases	2,418,404	-	2,418,404	1,602,674	815,730	66%
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTALS						
PAYMENTS						
21 Compensation of Employees	-	-	-	-	-	0%
22 Use of goods and services	-	-	-	-	-	0%
24 Interest payments	-	-	-	-	-	0%
25 Subsidies	39,600	-	39,600	-	39,600	0%
263 Transfers to Other Government Units	-	-	-	160,396	160,396	0%
261/2/4 Other grants and transfers	37,000	-	37,000	45,000	8,000	122%
27 Social Security Benefits	-	-	-	-	-	0%
30&40 Acquisition of Assets	2,298,850	-	2,298,850	1,343,778	955,072	58%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
55 Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28 Other Payments	186,950	-	186,950	145,500	41,450	78%
TOTALS	2,562,400	-	2,562,400	1,694,674	867,726	66%

KISII COUNTY GOVERNMENT

I. SUMMARY STATEMENT OF PROVISIONINGS FOR THE PERIOD ENDED JUNE 30, 2014

Details of General Accounts On Vote

	2013 - 2014 Kshs'000'	2012 - 2013 Kshs'000'
GAV Provisioning account balance	649,964	-
Total	649,964	-

Details of Exchequer Account

	2013 - 2014 Kshs'000'	2012 - 2013 Kshs'000'
Exchequer Provisioning account balance	653,029	-
Total	653,029	-

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Kisii County Government.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

KISII COUNTY GOVERNMENT

1 TAX RECEIPTS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs ''000''
Taxes on Income, Profits and Capital Gains	9,099	-
Taxes on Property	78,297	-
Taxes on Goods and Services	82,351	9,431
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	23,339	-
Total	193,086	9,431

2 SOCIAL SECURITY CONTRIBUTIONS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014	2012 - 2013
			Kshs''000''	Kshs ''000''
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total				

KISII COUNTY GOVERNMENT

4 EXCHQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs''000''	Kshs ''000''
Total Exchequer Releases for quarter 1	917,908	
Total Exchequer Releases for quarter 2	971,903	
Total Exchequer Releases for quarter 3	1,673,833	
Total Exchequer Releases for quarter 4	1,503,224	267,165
Receipts to seconded employees	332,592	
Total	5,399,460	267,165

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Ksh''000''	Kshs''000''
Transfers from Central government entities		
Transition Authority	-	61,592
(insert name of budget agency)	-	-
Transfers from Counties	-	-
Defunct Municipal council	-	3,000
Transfers from other devolved functions	5,400	-
TOTAL	5,400	64,592

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2013 - 2014	2012 - 2013
	Kshs''000''	Kshs''000''
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014	2012 - 2013
	Kshs''000''	Kshs''000''
x% Retention amount in relation	-	-
y% Retention amount in relation to project B	-	-
z% Retention amount in relation to project C	-	-
Deposits held in trust	-	-
Total	-	-

[Provide a detailed analysis of this Note under Annex 3. The amount held as retention and deposits should also be disclosed under Note 24A]

8 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014	2012 - 2013
	Kshs''000''	Kshs''000''
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

9 PROCEEDS FROM SALE OF ASSETS

	2013 - 2014	2012 - 2013
	Kshs''000''	Kshs''000''
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	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

KISII COUNTY GOVERNMENT

10 REIMBURSEMENTS AND REFUNDS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

11 RETURNS OF EQUITY HOLDINGS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

12 OTHER RECEIPTS

	2013 - 2014 Kshs ''000''	2012 - 2013 Kshs ''000''
Interest Received	-	-
Profits and Dividends	-	-
Rents	8,277	-
Other Property Income	482	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	46,847	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	53
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	155	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	55,761	53

NOTES TO THE FINANCIAL STATEMENTS (Continued)

KISII COUNTY GOVERNMENT

13 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs'000''	2012-2013 ksh'000'
Basic salaries of permanent employees	2,184,125	51,608
Basic wages of temporary employees	1,750	-
Salary paid to seconded employees(deductions at source)	332,592	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,518,467	51,608

14 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs "000''	2012 - 2013 Kshs"000''
Utilities, supplies and services	11,589	-
Communication, supplies and services	15,002	1,810
Domestic travel and subsistence	187,850	28,464
Foreign travel and subsistence	68,390	-
Printing, advertising and information supplies & services	43,442	6,644
Rentals of produced assets	43,717	183
Training expenses	49,451	3,989
Hospitality supplies and services	49,951	12,890
Insurance costs	80,610	253
Specialized materials and services	1,066	108
Office and general supplies and services	31,401	4,491
Other operating expenses	145,668	4,796
Routine maintenance – vehicles and other transport equipment	20,039	3,254
Routine maintenance – other assets	33,553	-
Fuel,oil and lubricants	32,706	4,947
Total	814,435	71,829

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 INTEREST PAYMENTS

	2013 - 2014 Kshs"000''	2012 - 2013 Kshs"000''
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units	-	-
Total	-	-

16 SUBSIDIES

Description	2013 - 2014 Kshs"000''	2012 - 2013 Kshs"000''
Subsidies to Public Corporations <i>See list attached</i> (insert name)	-	-
Subsidies to Private Enterprises <i>See list attached</i> (insert name)	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

KISII COUNTY GOVERNMENT

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Transfers to National Government entities See attached list	-	-
Transfers to Counties		
Kisii Level 5	160,396	-
(insert name of budget agency)	-	-
TOTAL	160,396	-

18 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Scholarships and other educational benefits	45,000	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	45,000	-

19 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

KISII COUNTY GOVERNMENT

20 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Purchase of Buildings	-	-
Construction of Buildings	161,895	-
Refurbishment of Buildings	18,000	3,900
Construction of Roads	-	-
Construction and Civil Works	469,172	54,297
Overhaul and Refurbishment of Construction and Civil Works	42,806	36,121
Purchase of Vehicles and Other Transport Equipment	121,776	-
Overhaul of Vehicles and Other Transport Equipment	-	35,126
Purchase of Household Furniture and Institutional Equipment	14,000	7,799
Purchase of Office Furniture and General Equipment	69,738	31,734
Purchase of ICT Equipment, Software and Other ICT Assets	149,576	17,974
Purchase of Specialised Plant, Equipment and Machinery	129,100	956
Rehabilitation and Renovation of Plant, Machinery and Equip.	4,256	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	50,325	-
Research, Studies, Project Preparation, Design & Supervision	109,634	-
Rehabilitation of Civil Works	-	2,999
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	3,500	-
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	1,343,778	190,906

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

KISII COUNTY GOVERNMENT

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-
Total	-	-

23 OTHER EXPENSES

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Budget Reserves	-	-
Civil Contingency Reserves	5,500	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses-Car loans to MCAs	140,000	-
Total	145,500	-

24A: Bank Accounts- Refer to Annex 5

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs''000''	Kshs''000''
Central Bank of Kenya, Recurrent Account no.0010103088	-	-	-	-
Central Bank of Kenya, Recurrent Account no.1000181338	-	-	-	26,898
Name of Bank, Account No. & currency	-	-	-	-
Total			649,964	26,898

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

KISII COUNTY GOVERNMENT

24B: CASH IN HAND

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	-	-

[Provide cash count certificates for each]

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Revenue loss (bad debt)</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
Total	-	-	-	-

24D (i): OUTSTANDING IMPRESTS 2012/2013

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs''000''	Amount Surrendered Kshs''000''	Balance Kshs''000''
<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		-	-	-

24D (i): OUTSTANDING IMPRESTS 2013/2014 - Refer to Annex 6

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs''000''	Amount Surrendered Kshs''000''	Balance Kshs''000''
<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		-	-	3,065

[Include an annex if the list is longer than 1 page.]
NOTES TO THE FINANCIAL STATEMENTS (Continued)

KISII COUNTY GOVERNMENT

25. BALANCES BROUGHT FORWARD

	2015 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Bank accounts	26,898	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	26,898	-

[Provide short appropriate explanations as necessary]

26

PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs''000''	2012 - 2013 Kshs''000''
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	-	-

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs''000''	Kshs''000''
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

27.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs''000''	Kshs''000''
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
Total	-	-

27.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs''000''	Kshs''000''
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (specify)	-	-
28. Revenue of Ksh 4,086,000 was lost in the hands of	-	-

28 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	Issue / Observations from Auditor	Management comments	Focal Point person to resolve	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Chief Officer



Head of Treasury Accounting

KISII COUNTY GOVERNMENT

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
				2013	2012	
	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	
	a	b	c	d=a-c		
Construction of buildings				Ksh'000'		
				86,241		
Sub-Total				86,241		
Construction of civil works						
				270,960		
Sub-Total				270,960		
Supply of goods						
				93,649		
Sub-Total				93,649		
Supply of services						
				1,113		
Sub-Total				1,113		
Grand Total				451,963		

KISII COUNTY GOVERNMENT
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2013	2012	
		Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	
		a	b	c	d=a-c		
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others (specify)							
Sub-Total							
Grand Total							

KISII COUNTY GOVERNMENT

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2013	2012	
		Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	Ksh '000'	
		a	b	c	d=a-c	ksh'000'	
Amounts due to National Govt Entities							
KENAO						13,438	
KRA						40,351	
NHC						23,804	
Sub-Total						77,593	
Amounts due to County Govt Entities							
ALGAE						202	
ALGAK						1,679	
KLGWU						4,365	
LGLA						6,794	
Sub-Total						13,040	
Amounts due to Third Parties							
SALARIES						180,445	
LA PFUND						550,324	
LAP TRUST						12,765	
NHIF						130	
NSSF						58,580	
CONSULTANTS						5,858	
LOAN						37,184	
Sub-Total						845,286	
Others (specify)							
SUPPLIERS						16,363	
INSURANCE						2,090	
SACCO						8,426	
UNION DUES						314	
PENALTIES						400	
Sub-Total						27,593	
Grand Total						963,512	

KISII COUNTY GOVERNMENT

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs'000')	Historical Cost (Kshs'000')
	2013/14	2012/13
Land	6,830,303	
Buildings and structures	2,237,195	
Transport equipment	236,912	
Office equipment, furniture and fittings	128,318	
ICT Equipment, Software and Other ICT Assets	166,809	
Other Machinery and Equipment	135,320	
Heritage and cultural assets	-	
Intangible assets	-	
Total	9,734,857	

KISII COUNTY GOVERNMENT

ANNEX 5- ANALYSIS OF BANK BALANCE

REFUND OF UNSPENT AIES
MINISTRY

ACCOUNT NAME	ACCOUNT NO.	BANK	AMOUNT KSH"000"
ENVIRONMENT	KISII COUNTY ENVIRONMENT IMPREST ACCOUNT	1141477237200 CO-OP	-
CULTURE	KISII COUNTY CULTURE IMPREST ACCOUNT	1145682049 KCB	-
HEALTH	KISII COUNTY HEALTH IMPREST ACCOUNT	1145715052 KCB	7.29
HEALTH	NYARIBARI CHACHE SUB COUNTY HEALTH ACCOUNT	252092856001 CHASE	0.31
AGRICULTURE	NYARIBARI CHACHE SUB COUNTY AGRIC ACCOUNT	1141477312000 CO-OP	0.47
ENVIRONMENT AND WATER	NYARIBARI CHACHE SUB COUNTY ENVIRONMENT AND WATI	17864004 DTB	14.77
PUBLIC WORKS	KISII COUNTY ROADS AND PUBLIC WORKS IMPREST ACCOUN	1001035919400 NATIONAL	-
ENVIRONMENT AND WATER	SOUTH MUGIRANGO SUB-COUNTY ENVIRONMENT AND WA	1001089407000 NATIONAL	0.65
TRADE	KISII COUNTY TRADE IMPREST ACCOUNT	1001090979000 NATIONAL	6.61
ADMINISTRATION & TREASURY	NYARIBARI CHACHE SUB-COUNTY ADMINISTRATION ACCOU	510262169273 EQUITY	70.88
AGRICULTURE	KITUTU CHACHE SOUTH SUB-COUNTY AGRICULTURE ACCOU	1149833122 KCB	-
HEALTH	KITUTU CHACHE SOUTH SUB-COUNTY HEALTH ACCOUNT	252092850001 CHASE	23.65
ADMINISTRATION & TREASURY	KITUTU CHACHE SOUTH SUB-COUNTY ADMINISTRATION AC	1141477300700 CO-OP	1.91
ENVIRONMENT AND WATER	KITUTU CHACHE SOUTH SUB-COUNTY ENVIRONMENT AND \	17864002 DTB	4.04
AGRICULTURE	SOUTH MUGIRANGO SUB-COUNTY AGRICULTURE ACCOUNT	1151051934 KCB	11.55
PHYSICAL PLANNING	KISII COUNTY PHYSICAL PLANNING IMPREST ACCOUNT	510261800374 EQUITY	-
EDUCATION	BONCHARI SUB-COUNTY EDUCATION ACCOUNT	27000028710 FAMILY	7.90
ENVIRONMENT AND WATER	BOBASI ENVIRONMENT AND WATER ACCOUNT	1141423347600 CO-OP	66.18
AGRICULTURE	KISII COUNTY AGRICULTURE IMPREST ACCOUNT	510261799544 EQUITY	16.39
KISII TOWN	KISII TOWN STANDING IMPREST ACCOUNT	1001090977300 NATIONAL	8.07
EDUCATION	KISII COUNTY EDUCATION IMPREST ACCOUNT	1141477237100 CO-OP	1.82
AGRICULTURE	KITUTU CHACHE NORTH SUB-COUNTY AGRICULTURE ACCOL	27000028707 FAMILY	-
HEALTH	KITUTU CHACHE NORTH SUB-COUNTY HEALTH ACCOUNT	27000028709 FAMILY	19.50
ADMINISTRATION	BONCHARI SUB-COUNTY ADMINISTRATION ACCOUNT	510202109754 EQUITY	1.50
ENVIRONMENT AND WATER	NYARIBARI MASABA SUB-COUNTY ENVIRONMENT ACCOUNT	1149833394 KCB	20.00
AGRICULTURE	BOMACHOGE CHACHE SUB-COUNTY AGRICULTURE ACCOUN	17864003 DTB	-
AGRICULTURE	BONCHARI SUB-COUNTY AGRICULTURE ACCOUNT	27000028706 FAMILY	-
AGRICULTURE	BOMACHOGE BORABU SUB-COUNTY AGRICULTURE ACCOUN	27000028708 FAMILY	-
AGRICULTURE	BOBASI SUB-COUNTY AGRICULTURE ACCOUNT	1141477312100 CO-OP	-
HEALTH	NYARIBARI MASABA SUB-COUNTY HEALTH ACCOUNT	1149833289 KCB	-
ADMINISTRATION	NYARIBARI MASABA SUB-COUNTY ADMINISTRATION ACCOU	1150329483 KCB	-
EDUCATION	NYARIBARI MASABA SUB-COUNTY EDUCATION ACCOUNT	114142334530 CO-OP	-
ENVIRONMENT AND WATER	BOMACHOGE CHACHE SUB-COUNTY ENVIRONMENT ACCOU	510262089756 EQUITY	-
ENVIRONMENT AND WATER	BONCHARI SUB-COUNTY ENVIRONMENT ACCOUNT	1141423344200 CO-OP	-
ENVIRONMENT AND WATER	KITUTU CHACHE NORTH SUB-COUNTY ENVIRONMENT ACCO	1141423347200 CO-OP	-
ENVIRONMENT AND WATER	BOMACHOGE BORABU SUB-COUNTY ENVIRONMENT ACCOU	27000028711 FAMILY	-
HEALTH	BOMACHOGE CHACHE SUB-COUNTY HEALTH ACCOUNT	510262092138 EQUITY	-
HEALTH	SOUTH MUGIRANGO SUB-COUNTY HEALTH ACCOUNT	510262089774 CHASE	-
HEALTH	BONCHARI SUB-COUNTY HEALTH ACCOUNT	252092719001 CHASE	-
HEALTH	BOMACHOGE BORABU SUB-COUNTY HEALTH ACCOUNT	17864001 DTB	-
HEALTH	BOBASI SUB-COUNTY HEALTH ACCOUNT	27000028709 FAMILY	-
ADMINISTRATION	BOMACHOGE CHACHE SUB-COUNTY ADMINISTRATION ACCO	27000028858 FAMILY	-
ADMINISTRATION	SOUTH MUGIRANGO SUB-COUNTY ADMINISTRATION ACCOL	1150329327 KCB	-
ADMINISTRATION	KITUTU CHACHE NORTH SUB-COUNTY ADMINISTRATION AC	252092730001 CHASE	-
ADMINISTRATION	BOMACHOGE BORABU SUB-COUNTY ADMINISTRATION ACCO	27000028856 FAMILY	-
ADMINISTRATION	BOBASI SUB-COUNTY ADMINISTRATION ACCOUNT	1141423347100 CO-OP	-
EDUCATION	BOMACHOGE CHACHE SUB-COUNTY EDUCATION ACCOUNT	510262089749 EQUITY	-
EDUCATION	SOUTH MUGIRANGO SUB-COUNTY EDUCATION ACCOUNT	1001089406300 NATIONAL	-
EDUCATION	NYARIBARI CHACHE SUB-COUNTY EDUCATION ACCOUNT	51026209212 EQUITY	-
EDUCATION	KITUTU CHACHE NORTH SUB-COUNTY EDUCATION ACCOUN	1001089407600 NATIONAL	48.00
EDUCATION	BOMACHOGE BORABU SUB-COUNTY EDUCATION ACCOUNT	2520927080 CHASE	-
EDUCATION	KITUTU CHACHE SOUTH SUB-COUNTY EDUCATION ACCOUN	1149833491 KCB	-
EDUCATION	BOBASI SUB-COUNTY EDUCATION ACCOUNT	510262092100 EQUITY	-
TREASURY	KISII COUNTY REVENUE FUND ACCOUNT	1000170565 CENTRAL	493,138.07
TREASURY	KISII COUNTY RECCURENT ACCOUNT	1000170395 CENTRAL	152,460.63
TREASURY	KISII COUNTY DEVELOPMENT ACCOUNT	1000170425 CENTRAL	213.74
TREASURY	KISII COUNTY STANDING IMPREST ACCOUNT	1141476963600 CO-OP	141.98
TREASURY	KISII COUNTY TREASURY IMPREST ACCOUNT	1145715451 KCB	-
TREASURY	KISII COUNTY REVENUE COLLECTION ACCOUNT(KCB)	1140758519 KCB	2,719.97
TREASURY	KISII COUNTY REVENUE COLLECTION ACCOUNT(DTB)	25787001 DTB	958.16
ASSEMBLY	KISII COUNTY ASSEMBLY STANDING IMPREST ACCOUNT	1001090955200 NATIONAL	-
TOTAL			649,964.02

KISII COUNTY GOVERNMENT

ANNEX 6-ANALYSIS OF OUTSTANDING IMPREST WARRANT

NAME	WARRANT NO.	AMOUNT
Joash Agosi	1417792	9,000
James Magwaro	1978775	10,000
Yuvinalis Mongarora	1832732	25,430
Wilfred Otundo	1907258	10,500
Edward Onkangi	1806027	3,500
Philip Motundo	1806128	51,000
Patrick Muki	1870921	36,000
John Ombati	1806118	42,000
Peter Isaboke	1832735	55,210
Lwinac oyunge	1832612	30,000
Peter Nyaleon	1806490	48,000
Peter Mangesh	1832728	14,000
Alfed Obobe	1806478	24,000
Justin Nyandika	1857301	70,000
Charles mosoti	1845210	42,400
Charles Ombese	1415357	189,800
Chris Ibalai	1934888	115,000
Nicholus Nyagwara	1907721	24,000
Nicholus Nyagwara	1907849	23,500
Nicholus Momanyi	1870790	7,000
Nathan Soire	1870960	24,000
Oroko Ouru Joseph	1934856	20,000
Nyakangi Samwel	1934859	20,000
Nathan Soire	1832739	24,000
R. K. Mugambi	1806354	20,000
R. K. Mugambi	1832673	25,000
Moses Nyakeramba	1870927	6,525
Thomas Motari	1806087	10,500
Tom Matwetwe	1806145	14,000
Webster Otachi	1832528	19,500
Francis Kibe	1832747	45,410
Dr. Cleophas K Kogo	1832644	37,000
Sylvia Nyasinga	1806014	6,500.00
Thomas Arisa	1845202	12,500.00
silas Monyangi	1806096	18,000.00



Solomon Mbogo	1876431	142,000.00
Enock Onkendi	1806248	8,000.00
Mr. Douglas Momanyi	1806498	7,000.00
James Nyandega	1832748	12,500.00
Jackson Mageto	1832694	35,000.00
Janet Mbehize	1832729	47,325.00
Rebecca Onyori	1845760	40,000.00
Jared Kanyangi	1832555	43,000.00
Robinson Nyaboga	1845194	6,020.00
Robinson Mirundi	1845195	4,500.00
Ronald Onduso	1845770	277,530.00
Richard Ogeto	1806446	19,000.00
Richard Mogusu	1978847	21,000.00
Jones Muori	1806476	40,000.00
Joash Ouko Agosi	1870857	3,500.00
Jones Mogi	2220205	13,000.00
Jane Mogi	1806045	7,650.00
Jones Mogi	1870956	13,000.00
Johnson Mbogo	1832717	12,000.00
Evans Makori	1806376	3,000.00
Evans Makori	1900108	75,200.00
Evans Ondara	1806226	153,110.00
Evans Ondara	1832608	5,000.00
Evans Ontegi	1870928	10,600.00
Silas Manyange	1978790	10,500.00
Jonathan Ongeru	1806368	43,600.00
Robinson Nyaboga	1806432	18,280.00
Ronald Oucho	1806399	4,800.00
Kelvin Ratemo	1907801	100,000.00
Samuel George	1870888	3,500.00
Norah Ombui	1806130	51,000.00
Norah Ombui	1806130	100,000.00
Livinac Oyunge	1900138	45,000.00
samwel george	1900155	7,000.00
samwel george	1870713	3,500.00
S.n.wanyama	1832715	14,800.00
Sammy gikenyi	1806185	50,000.00
Samson nyagaka	1832521	26,000.00
Sammy gikenyi	1806438	50,000.00
Samuel George	1870936	10,500.00
Isaiah mosoti	1832519	18,000.00
James Ombese	1806437	8,000.00
James nyaoga	1806141	38,000.00
job omayio	1832627	20,000.00
Job omayio	1832615	49,672.00
Joash ouko	1417792	9,000.00
Job omayio	1832627	20,000.00