

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



**REPORT**


**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE SIXTEEN (16) MONTHS  
PERIOD ENDED 30 JUNE 2014**

*Page laid by the Chairperson  
of the Select Committee on  
County Public Accounts and  
Investment on 14/10/2015*  




# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE COUNTY GOVERNMENT OF UASIN GISHU FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Government of Uasin Gishu set out on pages 9 to 47, which comprise the statement of assets as at 30 June 2014, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation 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 (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 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 the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in accordance with the provisions of 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**

### **1.0 Doubtful Expenditure on Foreign trip to Zanzibar**

Included in the outstanding imprest of Kshs.27,089,466 under note 23D is Kshs.14,626,100 paid to members of staff of the County Government and Members of County Assembly (MCA) for a trip to Zanzibar for team building and benchmarking. The twenty eight (28) members of staff and forty four (44) Members of County Assembly (MCA) were each paid an amount Kshs.151,500 and Kshs.214,000 respectively for a ten(10) day trip. In total, the County Executive spent Kshs.4,263,100 while County Assembly incurred an amount of Kshs.10,363,000 on the trip. However, a review of the imprest warrant and supporting documents revealed the following anomalies:

- No invitation or arrangements made by the Zanzibar embassy for the trip was provided for verification.
- The basis of calculating the allowance was not disclosed and it is not clear how the rates were arrived at.
- Specific places and areas of benchmarking was also not disclosed to justify the trip. No reason was also provided for having the team building outside the country.
- No documentary evidence such as copies of the passports, boarding passes and clearance certificates were produced for audit verification confirming that the trip was actually undertaken to account for public funds. At the time of this audit, the imprest had not been surrendered or accounted for.

Consequently, the propriety and accountability of payments on foreign trip to Zanzibar amounting to Kshs.14,626,100 for the year ended 30 June 2014 could not be ascertained.

### **2.0 Summary Statement of Appropriation**

The summary statement of appropriation for the year ended 30 June 2014 reflect total recurrent and development budget allocation of Kshs.4,618,038,690 against actual expenditure of Kshs.2,875,472,458 resulting to budget under-utilization of Kshs.1,742,566,232. As a result the citizens of Uasin Gishu County did not get

appropriate services and development on unutilized budget totaling Kshs.1,742,566,232. Further, a review of the statement however indicate that a recurrent expenditure of Kshs.104,019,776 had no budget allocations and therefore the payments were made on unbudgeted expenditure as detailed below:

No.	Expense Item	Actual (Kshs)	Expenditure
a.	Transfers to other Government units	38,949,244	
b.	Other grants and transfers	12,848,235	
c.	Acquisition of assets	50,054,111	
d.	Other payments	2,168,186	
	<b>Total</b>	<b><u>104,019,776</u></b>	

In the circumstances, the propriety and validity of the recurrent expenditure of Kshs.104,019,776 reflected in the summary statement of appropriation for the year ended 30 June 2014 could not be confirmed.

### 3.0 Unsupported Compensation of Employees

Included in the compensation of employees figure of Kshs.1,897,170,898 under note 12 is a figure of Kshs.285,800,813 being reimbursement to the National Government for salaries paid on behalf of the County Government during the transition period. However, the payments were not supported with details of respective staff. In the circumstances, the propriety of the expenditure of Kshs.285,800,813 for the year ended 30 June 2014 could not be confirmed.

### 4.0 Mortgage and Car Loan Fund Accounts

During the year under review, the County Government created a semi-autonomous fund to cater for mortgages and car loans to Members of the County Assembly (MCA) amounting to Kshs.225,000,000. Even though the payments have been included in members' mortgage expenditure account under note 13 in these financial statements, no separate fund accounts were submitted for audit review contrary to Section 116(7) of the Public Finance Management Act, 2012. In the absence of separate fund accounts for the mortgage and car loans, it has not been possible to ascertain the propriety of the expenditure of Kshs.225,000,000.

### 5.0 Handing over of Assets and Liabilities from defunct Local Authorities

Annex 4 to the financial statements reflect value of assets amounting to Kshs.245,314,563 as at 30 June 2014 and Kshs.162,413,894 for the four months period ended 30 June 2013. However, detailed schedule of assets worth Kshs.162, 413,894

was not availed for audit review. Further, no evidence was provided for audit review containing the detailed handing over report of the assets and liabilities. In the circumstances, the validity and accuracy of the assets and liabilities of the County Government of Uasin Gishu could not be confirmed as at 30 June 2014.

## **6.0 General Account of Vote (GAV) Balance**

Note VII to the financial statement reflect an exchequer under issue of Kshs.156,923,106. However, records maintained by County Government indicate a nil balance of exchequer under issue for the financial year ended 30 June 2014. Consequently, the GAV account balance of exchequer under issue totalling Kshs.156,923,106 for the year ended 30 June 2014 is not explained or supported.

### **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 basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

### **Emphasis of Matter**

#### **1.0 Under-collection of Revenue**

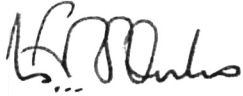
I draw attention to note 11 of the financial statement on other revenue. The County Government collected revenue in form of various fees and charges amounting Kshs.630,202,895 against a budget projection of Kshs.821,410,003 resulting in a deficiency of Kshs.191,207,108 in the period ended 30 June 2014. The deficiency represented approximately 23.3% of the estimated revenue for the year. Reasons for the under-collection were not provided in these financial statements. Further, the County Government has not explained the strategies put in place to address the underlying causes of shortfall in revenue collection.

#### **2.0 Outstanding Imprests**

I draw attention to note 23D to the financial statements reflect outstanding imprest of Kshs.27,089,466 as at 30 June 2014. A review of schedule of the outstanding imprest however revealed that some of the balances date back to 9 July 2013 and have remained unaccounted for beyond 48 hours in contravention of Government Financial Regulations and Procedures. Further, several officers were issued with more than one imprest before accounting for the imprest issued earlier. In addition, an amount of Kshs.2,987,885 was issued to cater for unspecified allowances, purchase of sports uniform, stationery, flag, office renovation and extraneous allowances which should have been procured and paid through the normal procurement procedures and the allowances paid through payroll for purpose of deducting taxes on the employee benefits. No justification was provided for the irregularities noted.

Consequently, the propriety of the outstanding imprest of Kshs.27,089,466 could not be confirmed for the year ended 30 June 2014.

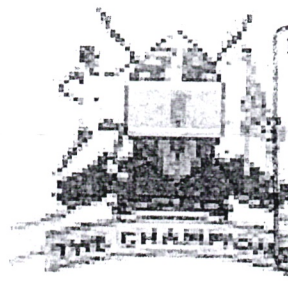
My opinion is not qualified in respect to the above matters



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

**Nairobi**

**22 July 2015**



KENYA NATIONAL AUDIT OFFICE  
ELDORET LOCAL REGIONAL OFFICE  
02 JUL 2015  
RECEIVED  
TEL: 053 2060277  
O. Box 2774 - 30100, ELDORET

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**COUNTY GOVERNMENT OF UASIN GISHU**  
**AMENDED**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL**  
**YEAR ENDED**  
**JUNE 30, 2014**

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

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County is constituted as per the Constitution of Kenya 2010 is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**(b) Key Management**

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

H.E the Governor

H.E the D/Governor

The CEC Member-Finance & Economic planning

The CEC Member –Public Service Management

The CEC Member-ICT & E-Government

The CEC Member –Trade Tourism Wildlife& Industrialization

The CEC Member-Health Services

The CEC Member-Environment, Energy, Water & Natural Resources

The CEC Member-Roads, Transport & Public Works

The CEC Member – Agriculture, Livestock & Fisheries Development

The CEC Member-Lands & Housing

The CEC Member-Education, culture, youth & social services

**(c) Fiduciary Management**

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

**Designation**

Chief Officer-Finance & Economic Planning	-Simeon K. M. Cheplel
Chief Officer –Public Service Management	-Miriam J. Kosgei
Chief Officer -ICT & E-Government	- Edwin .K. Sutter
Chief Officer –Trade Tourism Wildlife& Industrialization	-Peter .K. Chesos
Chief Officer -Health Services	- Wilson .K. Kemei

Chief Officer -Environment, Energy, Water & Natural Resources	- Simeon K. Kemei
Chief Officer -Roads, Transport & Public Works	- Nelson Maritim
Chief Officer – Agriculture, Livestock & Fisheries Development	-Victoria Jepkirui
Chief Officer -Lands & Housing	- Patrick K. Mutai
Chief Officer -Education, Culture, Youth & Social Services	-Keneth .K. Misoi

**(d) Fiduciary Oversight Arrangements**

(a) Finance & Economic Planning Committee of the County Assembly

Provide oversight on the operation of Finance and Economic Planning department

(b) Budget & appropriation Committee

- i Examine annual or supplementary budget estimates of expenditure presented to the house
- ii Provide oversight on the preparation and implementation of the Budget

(c) Public Accounts & Investment Committee

- i Increase public confidence in the credibility of government institution through providing oversight on financial performance
- ii To examine the reports and accounts of the public investments
- iii To examine the reports, if any, of the controller and Auditor General on the public investments

**(e) Entity Headquarters**

County Government of Uasin Gishu  
P.O. Box 40-30100  
County Hall Building  
Uganda Road  
**ELDORET, KENYA**

**(f) Entity Contacts**

Telephone: (254)-053-2061330  
E-mail: [info@uasingishucounty.org](mailto:info@uasingishucounty.org)  
Website: [www.uasingishu.go.ke](http://www.uasingishu.go.ke)

**(g) Entity Bankers**

Central Bank of Kenya  
Uganda Road  
P.O. Box 6000-00200  
Eldoret Branch  
**ELDORET, KENYA**

COUNTY GOVERNMENT OF UASIN GISHU  
Reports and Financial Statements  
For the year ended June 30, 2014

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Kenya Commercial Bank  
P.O. Box 560 - 30100  
**ELDORET, KENYA**

Cooperative Bank  
P.O. Box 2948 - 30100  
**ELDORET, KENYA**

Chase Bank  
P.O. Box 2926 - 30100  
**ELDORET, KENYA**

Family Bank  
P.O. Box 629 - 30100  
**ELDORET, KENYA**

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers  
P.O. Box 30084-00100  
**NAIROBI, KENYA**

**(i) Principal Legal Advisor**

The County Legal Advisor  
County Hall  
Uganda Road  
P.O. Box 40 - 30100  
**ELDORET - KENYA**

## FORWARD

Section 164(1) of the Public Finance Management (PFM) Act 2012 provides that the County Treasury shall consolidate the annual financial Statements in respect of the county government at the end of each financial year.

The county adopted a balanced budget for the 2013/2014 Financial Year. At the end of the financial year, the budget implementation status on expenditures stood at 99 percent recurrent and 12.5 percent on development. Some adjustments to the budget were made during the period to take into account the actual performance of expenditure and the low absorption capacity of development funds which forced the county government to re-budget the same in the 2014/2015 FY budget. In addition, the low revenue collected during similar period led to rationalization of expenditures by cutting those perceived as non-priority.

However, since its establishment, the Uasin Gishu County Government has made great strides towards attaining the desired levels of development as envisaged in its County Integrated Development Plan (CIDP). Some of the key achievements include:

- In education, a total of 1000 ECDE teachers have been employed and deployed; and construction of 3 classrooms in each of the 30 wards are under way.
- Infrastructure projects including street lighting; construction and rehabilitation of roads; drain cleaning and bush clearing along roads have since been undertaken and completed. In addition, equipment and machineries for road construction have been purchased.
- Under Environment, several equipment and machineries for waste management and disposal have been acquired.
- The County Treasury has fully adopted the use of IFMIS in its financial operations.

In the 2013/2014 fiscal year, the county government experienced several challenges towards implementation of the budget, including, late disbursement of funds by the national government; difficulties in procurement; revenue collection and transition challenges.

To overcome these challenges, the county will seek to strengthen Monitoring and Evaluation, Financial Reporting and Expenditure Management in accordance with the fiscal responsibility principles as anticipated in the Constitution of Kenya 2010 and the PFM Act 2012. In addition, the county government will build capacity to fully absorb development spending on a rolling basis for the medium term. Structural and institutional reforms will be pursued to further support devolution to the lowest level and improve public spending as per PFM principles. Further, timely development and execution of procurement plans will ensure development resources are spent on time. And automation of revenue collection will improve efficiency.



**SHADRACK SAMBAI,**  
**CEC, FINANCE AND ECONOMIC PLANNING,**  
**COUNTY GOVERNMENT OF UASIN GISHU.**

## II STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 164 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a County Government county shall prepare financial statements in respect of that County. Section 164 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *County Government of Uasin Gishu* is responsible for the preparation and presentation of the *County's* financial statements, which give a true and fair view of the state of affairs of the *County* for and as at the end of the financial year (period) ended on June 30, 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; (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*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *County Government of Uasin Gishu* accepts responsibility for the *county'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 Accounting Officer is of the opinion that the *county's* financial statements give a true and fair view of the state of *county's* transactions during the financial year ended June 30, 2014, and of the *county's* financial position as at that date. The Accounting Officer in charge of the *County Government of Uasin Gishu*

further confirms the completeness of the accounting records maintained for the *county*, which have been relied upon in the preparation of the *county's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *County Government Of Uasin Gishu* confirms that the county has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the county'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 Accounting Officer confirms that the *county'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.

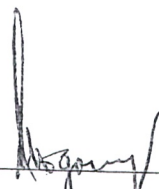
#### **Approval of the financial statements**

The County's financial statements were approved and signed by the Accounting Officer in charge of County Treasury on behalf of all the Accounting Officers of the entities in the government on 22<sup>nd</sup> September, 2014.



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**SIMEON .K. MARONA CHEPLEL**  
CHIEF OFFICER -  
FINANCE & ECONOMIC PLANNING



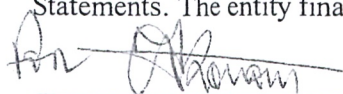
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**SILAS .K. RONO**  
HEAD OF TREASURY ACCOUNTS

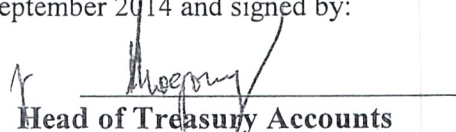
III STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 (12 Months) Kshs	2012-2013 (4 Months) Kshs
<b>RECEIPTS</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	3,796,628,687	195,518,698
Transfers from Other Government Entities	5	34,284,002	61,592,200
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	630,202,895	28,048,111
<b>TOTAL REVENUES</b>		<b>4,461,115,584</b>	<b>285,159,009</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,897,170,298	27,922,103
Use of goods and services	13	679,021,931	28,490,948
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	38,949,244	-
Other grants and transfers	17	12,848,235	-
Social Security Benefits	18	-	-
Acquisition of Assets	19	245,314,563	162,413,894
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Other Payments	22	2,168,187	21,984
<b>TOTAL PAYMENTS</b>		<b>2,875,472,458</b>	<b>218,848,929</b>
<b>SURPLUS/DEFICIT</b>		<b>1,585,643,126</b>	<b>66,310,080</b>

]The accounting policies and explanatory notes to these financial statements form an integral part of the financial Statements. The entity financial statements were approved on 22<sup>nd</sup> September 2014 and signed by:



Chief Officer Finance & Economic Planning

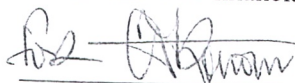


Head of Treasury Accounts

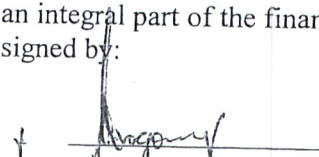
STATEMENTS OF ASSETS

	Note	2013-2014 (12 months) Kshs	2012-2013 (4 months) Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	23A	1,619,588,183	66,310,080
Cash Balances	23B	5,275,557	-
Cash Equivalents	23C	-	-
Outstanding Imprests	23D	27,089,466	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,651,953,206</b>	<b>66,310,080</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	24	66,310,080	-
Surplus/Deficit for the year		1,585,643,126	66,310,080
Prior year adjustments	25	-	-
<b>NET FINANCIAL POSSITION</b>		<b>1,651,953,206</b>	<b>66,310,080</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22nd September 2014 and signed by:



Chief Officer – Finance & Economic  
Planning



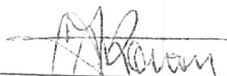
Head of Treasury Accounting

COUNTY GOVERNMENT OF UASIN GISHU  
 Reports and Financial Statements  
 For the year ended June 30, 2014

STATEMENT OF CASHFLOW

	Note	2013 - 2014 (12 months) Kshs	2012 - 2013 (4 months) Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	3,796,628,687	195,518,698
Transfers from Other Government Entities	5	34,284,002	61,592,200
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	630,202,895	28,048,111
<b>Payments for operating expenses</b>			
Compensation of Employees	12	1,897,170,298	27,922,103
Use of goods and services	13	679,021,931	28,490,948
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	38,949,244	-
Other grants and transfers	17	12,848,235	-
Social Security Benefits	18	-	-
Other Expenses	22	2,168,187	21,984
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>1,830,957,689</b>	<b>228,723,974</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	19	245,314,563	162,413,894
<b>Net cash flows from Investing Activities</b>		<b>245,314,563</b>	<b>162,413,894</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,585,643,126</b>	<b>66,310,080</b>
Cash and cash equivalent at BEGINNING of the year	24	66,310,080	-
Cash and cash equivalent at END of the year	23	1,651,953,206	66,310,080

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.  
 The financial statements were approved on 22<sup>nd</sup> September 2014 and signed by:



Chief Officer – Finance & Economic Planning



COUNTY GOVERNMENT OF UASIN GISHU

Reports and Financial Statements

For the year ended June 30, 2014

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMEN COMBINED

COUNTY GOVERNMENT OF UASIN GISHU

Budget execution - Combined Summary Rec &

Dev - FY 2013/14

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
11	Tax Receipts	-	-	-		-	#DIV/0!
12	Social Security Contributions	-	-	-		-	#DIV/0!
13	Proceeds from Domestic and Foreign Grants	-	-	-		-	#DIV/0!
9910301	Exchequer releases	3,861,038,393	(64,409,706)	3,796,628,687	3,796,628,687	-	1
133	Transfers from Other Government Entities	-	-	-		-	#DIV/0!
51	Proceeds from Domestic Borrowings	-	-	-		-	#DIV/0!
131&132	Proceeds from Foreign Borrowings	-	-	-		-	#DIV/0!
35&45	Proceeds from Sale of Assets	-	-	-		-	#DIV/0!
454	Reimbursements and Refunds	-	-	-	34,284,002	(34,284,002)	#DIV/0!
455	Returns of Equity Holdings	-	-	-		-	#DIV/0!
14	Other Receipts	1,946,800,000	(1,125,389,997)	821,410,003	630,202,895	191,207,108	0.767220868
	<b>TOTAL</b>	<b>5,807,838,393</b>	<b>(1,189,799,703)</b>	<b>4,618,038,690</b>	<b>4,461,115,584</b>	<b>156,923,106</b>	<b>0.966019534</b>
	<b>PAYMENTS</b>						
21	Compensation of Employees	2,166,380,407	(286,319,997)	1,880,060,410	1,897,170,298	(17,109,888)	1.009100712
22	Use of goods and services	1,581,757,986	(468,079,706)	1,113,678,280	679,021,931	434,656,349	0.60971103

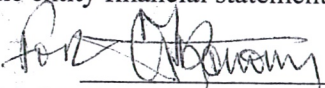
**For the year ended June 30, 2014**

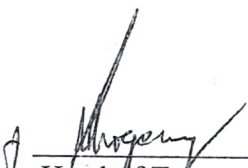
24	Interest payments	-	-	-	-	-	#DIV/0!
25	Subsidies	-	-	-	-	-	#DIV/0!
263	Transfers to Other Government Units	200,000,000	(80,000,000)	120,000,000	38,949,249	81,050,751	0.324577075
261/2/4	Other grants and transfers	-	-	-	12,848,235	(12,848,235)	#DIV/0!
27	Social Security Benefits	-	-	-	-	-	#DIV/0!
30&40	Acquisition of Assets	1,859,700,000	(355,400,000)	1,504,300,000	245,314,563	1,258,985,437	0.163075559
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
28	Other Payments	-	-	-	2,168,187	(2,168,187)	#DIV/0!
<b>Grand Total</b>		<b>5,807,838,393</b>	<b>(1,189,799,703)</b>	<b>4,618,038,690</b>	<b>2,875,472,458</b>	<b>1,742,566,232</b>	<b>0.622660972</b>

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) Late disbursement of funds by the National Government
- (b) Procurement procedures

The entity financial statements were approved on 22<sup>nd</sup> September, 2014 and signed by:

  
 Chief Officer Finance & Economic Planning

  
 Head of Treasury Accounts



COUNTY GOVERNMENT OF UASIN GISHU

Reports and Financial Statements

For the year ended June 30, 2014

V SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Budget execution - Recurrent - FY 2013/14

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
11	Tax Receipts			-		-	#DIV/0!
12	Social Security Contributions			-		-	#DIV/0!
13	Proceeds from Domestic and Foreign Grants		-	-		-	#DIV/0!
9910301	Exchequer releases	1,801,338,393	(370,990,294)	2,172,328,687	2,172,328,687	-	100%
133	Transfers from Other Government Entities			-		-	#DIV/0!
51	Proceeds from Domestic Borrowings			-		-	#DIV/0!
131&132	Proceeds from Foreign Borrowings			-		-	#DIV/0!
35&45	Proceeds from Sale of Assets			-		-	#DIV/0!
454	Reimbursements and Refunds			-		-	#DIV/0!
455	Returns of Equity Holdings			-	34,284,002	(34,284,002)	#DIV/0!
14	Other Receipts	1,946,800,000	(1,125,389,997)	821,410,003	630,202,895	191,207,108	77%
	TOTAL	3,748,138,393	(754,399,703)	2,993,738,690	2,836,815,584	156,923,106	95%
	<b>PAYMENTS</b>						0%
21	Compensation of Employees	2,166,380,407	(286,319,997)	1,880,060,410	1,897,170,298	(17,109,888)	101%
22	Use of goods and services	1,581,757,986	(468,079,706)	1,113,678,280	679,021,931	434,656,349	61%




**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

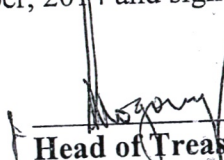
				-		-	0%
24	Interest payments			-		-	0%
25	Subsidies			-		-	0%
263	Transfers to Other Government Units			-	38,949,249	(38,949,249)	0%
261/2/4	Other grants and transfers			-	12,848,235	(12,848,235)	0%
27	Social Security Benefits			-		-	0%
30&40	Acquisition of Assets			-	50,054,111	(50,054,111)	0%
55	Repayment of principal on Domestic and Foreign borrowing			-		-	0%
28	Other Payments			-	2,168,186	(2,168,186)	0%
<b>Grand Total</b>		<b>3,748,138,393</b>	<b>(754,399,703)</b>	<b>2,993,738,690</b>	<b>2,680,212,006</b>	<b>313,526,684</b>	<b>90%</b>

*(Provide below a commentary on significant underutilization (below 50% of utilization) and any over utilization)*

- (a) Transfer of Fund From The Defunt Local Authority, County council & Town Council
- (b) Under budgeting by the respective departments
- (c) Late formulation of the necessary legislation to guide county treasury

The County financial Statements were approved on 22<sup>nd</sup> September, 2014 and signed by:

  
 Chief Officer -- Finance and Economic Planning

  
 Head of Treasury Accounts

COUNTY GOVERNMENT OF UASIN GISHU

Reports and Financial Statements

For the year ended June 30, 2014

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Budget execution - Development - FY 2013/14

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
11	Tax Receipts			-		-	0%
12	Social Security Contributions			-		-	0%
13	Proceeds from Domestic and Foreign Grants			-		-	0%
9910301	Exchequer releases	2,059,700,000	(435,400,000)	1,624,300,000	1,624,300,000		100%
133	Transfers from Other Government Entities			-		-	0%
51	Proceeds from Domestic Borrowings			-		-	0%
131&132	Proceeds from Foreign Borrowings			-		-	0%
35&45	Proceeds from Sale of Assets			-		-	0%
454	Reimbursements and Refunds			-		-	0%
455	Returns of Equity Holdings			-		-	0%
14	Other Receipts			-		-	0%
	<b>TOTAL</b>	<b>2,059,700,000</b>	<b>(435,400,000)</b>	<b>1,624,300,000</b>	<b>1,624,300,000</b>		<b>0%</b>
	<b>PAYMENTS</b>						<b>#DIV/0!</b>
21	Compensation of Employees						0%
22	Use of goods and services						0%
24	Interest payments			-		-	0%

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

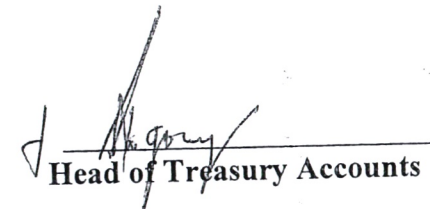
25	0			-		-	0%
263	Transfers to Other Government Units	200,000,000	(80,000,000)	120,000,000	-	120,000,000	0%
261/2/4	Other grants and transfers			-		-	0%
27	Social Security Benefits			-		-	0%
30&40	Acquisition of Assets	1,859,700,000	(355,400,000)	1,504,300,000	195,260,452	1,309,039,548	
55	Repayment of principal on Domestic and Foreign borrowing			-		-	0%
28	Other Payments			-		-	0%
<b>Grand Total</b>		<b>2,059,700,000</b>	<b>(435,400,000)</b>	<b>1,624,300,000</b>	<b>195,260,452</b>	<b>1,429,039,548</b>	<b>23%</b>

*[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

The entity financial statements were approved on 22<sup>nd</sup> September 2014 and signed by:



**Chief Officer - Finance & Economic Planning**



**Head of Treasury Accounts**



VII. SUMMARY STATEMENT OF PROVISIONINGS

• Details of General Accounts On Vote

	2013-2014 Kshs.	2012-2013 Kshs
BUDGETED AMOUNTS-EXCHEQUER	3,796,628,687	195,518,698
A.I.A	<u>821,410,003</u>	<u>89,640,311</u>
TOTAL	<u>4,618,038,690</u>	<u>285,159,009</u>
LESS: Exchequer Releases	3,796,628,687	257,110,898
A.I.A	<u>664,486,897</u>	<u>28,048,111</u>
	<u>4,461,115,584</u>	<u>285,159,009</u>
UNDER ISSUE	<u>156,923,106</u>	<u>0</u>

EXCHEQUER ACCOUNT

	2013 - 2014 Kshs	2012 - 2013 Kshs
EXCHEQUER RELEASES	3,796,628,687	195,518,698
A.I.A	<u>664,486,897</u>	<u>89,640,311</u>
<i>Total</i>	<u>4,461,115,584</u>	<u>285,159,009</u>
EXPENSES	2,875,472,458	218,848,929
BALANCES C/D	1,585,643,126	66,310,080

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

### 2. Period covered

The County Government of Uasin Gishu began its operations on 1<sup>st</sup> March 2013. The Financial Statements cover a period of sixteen months broken down into four months for the Financial Year 2012/2013 and twelve months for the Financial Year 2013/2014.

### 3. Recognition of revenue and expenses

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

### 4. In-kind contributions

In-kind contributions are donations that are made to the *county* in the form

## COUNTY GOVERNMENT OF UASIN GISHU

### Reports and Financial Statements

For the year ended June 30, 2014

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of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *county* 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.

#### 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. 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.

#### 6. **Pending bills**

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

#### 7. **Budget**

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

#### 8. **Comparative figures**

COUNTY GOVERNMENT OF UASIN GISHU

Reports and Financial Statements

For the year ended June 30, 2014

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

9. **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.

**IX. NOTES TO THE FINANCIAL STATEMENTS**

<b>1</b>	<b>TAX REVENUES</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	Taxes on Income, Profits and Capital Gains		
	Taxes on Property	-	-
	Taxes on Goods and Services	-	-
	Taxes on International Trade and Transactions	-	-
	Other Taxes (not elsewhere classified)	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>SOCIAL SECURITY CONTRIBUTIONS</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	Receipts for Health Insurance Contribution	-	-
	Receipts to NHIF for Health Insurance Contributions	-	-
	Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>3</b>	<b>PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS</b>		

COUNTY GOVERNMENT OF UASIN GISHU  
 Reports and Financial Statements  
 For the year ended June 30, 2014

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

4 EXCHEQUER RELEASES

Description and reference of the transfer	Date of transfer	2013 - 2014 Kshs	2012 - 2013 Kshs
1st quarter transfer		645,426,876	
2nd quarter transfer		683,393,164	
3rd quarter transfer		797,292,025	
4th quarter transfer		1,670,516,622	195,518,698
<b>Total</b>		<b>3,796,628,687</b>	<b>195,518,698</b>

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from National Government entities		
Transition Authority	-	61,592,200
Transfer from Defunct Local Authorities	34,284,002	-
Transfers from Counties		

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

(insert name of entity)			-	-
(insert name of entity)			-	-
<b>TOTAL</b>			<b>34,284,002</b>	<b>61,592,200</b>

*An amount of kshs 34,284,002 is an amount transferred to the county revenue account from the former defunct local authorities upon closure of their accounts and taking over by the county government*

1. Eldoret Municipal Council
2. Wareng County Council
3. Burnt Forest Town Council

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
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	-	-
Domestic Currency and Domestic Deposits	-	-
Domestic Accounts Payable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7 PROCEEDS FROM FOREIGN BORROWINGS**

2013 - 2014 Kshs	2012 - 2013 Kshs
---------------------	---------------------

COUNTY GOVERNMENT OF UASIN GISHU

Reports and Financial Statements

For the year ended June 30, 2014

Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

8

	2013 - 2014 Kshs	2012 - 2013 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	-	-
<b>Total</b>	-	-

**9 REIMBURSEMENTS AND REFUNDS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
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Reimbursement from Individuals and Private Organisations

- -

Reimbursement from Local Government Authorities

- -

Reimbursement from Statutory Organisations

- -

Reimbursement within Central Government

- -

Reimbursement Using Bonds

- -

**Total**

- -

**10 RETURNS OF EQUITY HOLDINGS**

**2013 - 2014**  
**Kshs**

**2012 - 2013**  
**Kshs**

Returns of Equity Holdings in Domestic Organisations

- -

Returns of Equity Holdings in International Organisations

- -

**Total**

- -

**11 OTHER REVENUES**

**2013 - 2014**  
**Kshs**

**2012 - 2013**  
**Kshs**

Interest Received

- -

Profits and Dividends

- -

Rents

- -

Other Property Income

- -

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	548,802,974	28,048,111
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	14,866,470	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	66,533,451	-
<b>Total</b>	<b>630,202,895</b>	<b>28,048,111</b>

*Ann amount of kshs 66,533,451 classified as other receipts Not classified elsewhere is an amount of direct credits made into the county revenue account and the customers who made the deposits into the account had Not surrendered the banking in slips to the cash office for the purposes of classification and receipting of the revenue.*

**12 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b> <b>Kshs</b>	<b>2012 - 2013</b> <b>Kshs</b>
Basic salaries of permanent employees	1,591,310,653	27,238,563
Basic wages of temporary employees	36,945,823	-
Personal allowances paid as part of salary	224,711,181	165,015
Personal allowances paid as reimbursements	-	232,242
Personal allowances provided in kind	-	-
Pension and other social security contributions	43,644,821	70,000
Compulsory national social security schemes	351,100	136,283
Compulsory national health insurance schemes	206,720	-

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

Social benefit schemes outside government	-	-
Other personnel payments	-	80,000
<b>Total</b>	<b>1,897,170,298</b>	<b>27,922,103</b>

**13 USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	21,911,890	240,529
Communication, supplies and services	4,869,013	55,500
Domestic travel and subsistence	55,600,448	11,020,999
Foreign travel and subsistence	20,624,592	-
Printing, advertising and information supplies & services	17,565,532	1,024,164
Rentals of produced assets	10,692,610	1,343,628
Training expenses	35,769,825	5,432,200
Hospitality supplies and services	35,647,074	558,950
Insurance costs	47,575,755	2,650,103
Specialised materials and services	15,264,344	1,264,891
Office and general supplies and services	23,390,241	1,215,775
Other operating expenses	98,295,485	1,499,024
Routine maintenance – vehicles and other transport equipment	22,790,685	112,000
Routine maintenance – other assets	40,359,892	159,485
Fuel Oil and Lubricants Total	3,514,546	1,913,700
Members mortgage	225,000,000	-
Membership	150,000	-
<b>Total</b>	<b>679,021,931</b>	<b>28,490,948</b>

**14 INTEREST PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15 SUBSIDIES**

Description			2013 - 2014	2012 - 2013
-------------	--	--	-------------	-------------

**COUNTY GOVERNMENT OF UASIN GISHU**

**Reports and Financial Statements**

**For the year ended June 30, 2014**

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

**16 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities			6,852,999	
Transfers to County Assembly			32,096,245	
Transfers to Counties				
Health services			-	-
<b>TOTAL</b>			<b>38,949,244</b>	

**17 OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	6,045,667	-
Subsidies to small businesses, cooperatives, and self employed	2,703,300	-
Other current transfers, grants	3,354,693	-
Other capital grants and transfers	744,575	-
<b>Total</b>	<b>12,848,235</b>	<b>-</b>

**18 SOCIAL SECURITY BENEFITS**

<b>2013 - 2014</b>	<b>2012 - 2013</b>
<b>Kshs</b>	<b>Kshs</b>

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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

**19.ACQUISITION OF ASSETS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
<b><u>Non-Financial Assets</u></b>		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	4,833,246	8,126,596
Construction of Roads	54,979,805	88,516
Construction and Civil Works	5,000,000	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	102,447,312	91,813,980
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	260,440
Purchase of Office Furniture and General Equipment	29,284,234	38,353,614
Purchase of ICT Equipment	-	7,187,500
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	6,256,824	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	1,084,184	-

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

Rehabilitation of Civil Works	41,428,958	13,042,870
Acquisition of Strategic Stocks and commodities	-	3,540,378
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b><u>Financial Assets</u></b>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
<b>Total</b>	<b>245,314,563</b>	<b>162,413,894</b>

**21. Repayment on principal on domestic lending and on-lending**

	2013 - 2014 Kshs	2012 - 2013 Kshs
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	-	-
<b>Total</b>	-	-

**22 OTHER EXPENSES**

	2013-2014 Kshs	2012-2013 Kshs
Budget Reserves	2,091,200	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-

**COUNTY GOVERNMENT OF UASIN GISHU**

**Reports and Financial Statements**

**For the year ended June 30, 2014**

Capital Transfer to Private Non-Financial Enterprises

Bank Charges	46,090	21,984
Other payments	30,897	-
	<u>2,168,187</u>	<u>21,984</u>

**23.A BANK ACCOUNTS**

	Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
				Kshs	Kshs
1	REVENUE-KCB 1141856689	KSHS		20,961,341	9,828,055
2	EXCHEQUER-CENTRAL BK-1000171685	KSHS		5,000,000	18,207,866
3	IMPREST-CENTRAL BK-10001714889	KSHS		700,000	3,173,046
4	RECURRENT-CENTRAL BK-1000171316	KSHS		156,460,952	6,785,496
5	DEVELOPMENT-CENTRAL BK-1000171294	KSHS		265,067,788	6,852,999
6	RATES-KCB-1153154811	KSHS		6,416,610	-
7	ENVIRONMENT-FAMILY	KSHS		101,424,455	-
8	HEALTH-CO-OPERATIVE	KSHS		120,000,000	-
9	EDUCATION-KCB	KSHS		79,998,400	-
10	ROADS-KCB	KSHS		794,413,147	-
11	ICT-CHASE BANK	KSHS		67,512,351	-
	KCB 1 A/C 1142325717 County Assembly			1,633,139	21,462,617
	<b>Total</b>			<u>1,619,588,183</u>	<u>66,310,080</u>

**23B Cash in hand**

	2013 - 2014	2012 - 2013
Main Cash Office	3,177,420	
Main Bus Park	314,810	

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

Huruma SDH	236,650
Ziwa Sub-District	225,160
Street Parking	216,500
Uasin Gishu SDH	191,650
Weight and Measures	135,610
County Assembly	123,637
Sosiono Matatu Park	123,310
Wholesale Market	80,300
Kesses H/C	79,160
Turbo H/C	74,960
other points	296,390
<b>Total</b>	<b><u>5,275,557</u></b> -

**23C Cash equivalents (short-term deposits)**

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
XX	XX		-	-
XX	XX		-	-
XX	XX		-	-
XX	XX		-	-
<b>Total</b>			-	-

**23D OUTSTANDING IMPRESTS**

COUNTY GOVERNMENT OF UASIN GISHU  
 Reports and Financial Statements  
 For the year ended June 30, 2014

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	<i>Balance</i>
OUTSTANDING IMPREST (ANNEX 6)			27,089,466	
<b>Total</b>			27,089,466	-

24 BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	66,310,080	-
Cash in hand		-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
<b>Total</b>	<b>66,310,080</b>	<b>-</b>

25 PRIOR YEAR ADJUSTMENT

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

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

Imprest

-

**Total**

-

**NNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	A	b	c	d=a-c		
<b>Construction of buildings</b>						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
<b>Sub-Total</b>						
<b>Supply of goods</b>				723,380,839		
<b>Sub-Total</b>				723,380,839		
<b>Supply of services</b>				17,201,311		
<b>Sub-Total</b>				17,201,311		
<b>Grand Total</b>				740,582,151		

COUNTY GOVERNMENT OF UASIN GISHU  
 Reports and Financial Statements  
 For the year ended June 30, 2014

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
<b>Senior Management</b>							
<b>Sub-Total</b>							
<b>Middle Management</b>							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>		95,645,235.40		50,000,000	45,645,235.40	45,645,235.40	
<b>Sub-Total</b>							
<b>Others (specify)</b>							
<b>Sub-Total</b>							
<b>Grand Total</b>		95,645,235.40		50,000,000	45,645,235.40	45,645,235.40	

**COUNTY GOVERNMENT OF UASIN GISHU**

**Reports and Financial Statements**

**For the year ended June 30, 2014**

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

<b>Asset class</b>	<b>Historical Cost (Kshs) 2013/14</b>	<b>Historical Cost (Kshs) 2012/13</b>
Land	0	0
Buildings and structures	101,242,009	21,169,466
Transport equipment	102,447,312	91,813,980
Office equipment, furniture and fittings	29,284,234	38,614,054
ICT Equipment, Software and Other ICT Assets		7,187,500
Other Machinery and Equipment	1,084,184	
Heritage and cultural assets		
Other asset assets	11,256,824	3,628,894
<b>Total (ANNEX5)</b>	<b>245,314,563</b>	<b>162,413,894</b>

**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.

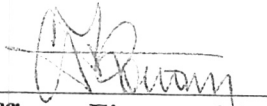
<b>Referen ce No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**COUNTY GOVERNMENT OF UASIN GISHU**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

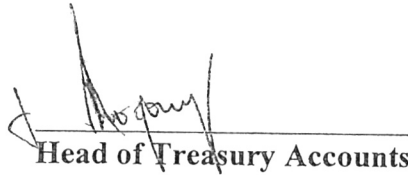
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*Guidance Notes:*

- (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 –Finance & Economic Planning**



**Head of Treasury Accounts**

UASIN GISHU COUNTY  
 ASSETS ACQUIRED IN 2013-2014  
 ANNEX 5

		PV NO	UASIN GISHU COUNTY ASSETS ACQUIRED IN FY 2013/14	KSH
90	MFI Document Solutions	2369	Supply of printers	23,200.00
91	Nakumatt Holdings	2299	Water Dispensers: LG, LCD & TV	36,990.00
92	Aston Computers	2232	Projector & Screen	243,000.00
93	Dealaks Auto	1190	Vehicle clamps	150,750.00
94	Tropical H/ware	2252	Dust bins	125,000.00
95	Safaricom Ltd	-	Samsung galaxy	67,999.00
96	MFI Document Solutions	2261	Photocopier-CPSB	220,052.00
97	Unispec Ltd	2491	Paving of entry to County Hall	197,432.00
98	MFI Document Solutions	2731	Printers & photocopier	2,146,802.20
99	Tuskys Ltd	3163	Office Supplies & Furniture	323,760.00
100	Kenya Prisons Industries	3213	Furniture to Governor's Res.	534,180.00
101	Aston Printers	3200	Projector	121,500.00
102	Seal Honey	3181	Steel cabinet- culture & sports	16,999.00
103	Tuskys Ltd	3261	Refrigerators	28,995.00
104	Primephase Technologies	3215	Desktop computers	1,975,000.00
105	Seal Honey	3162	Furniture-chairs	632,974.00
106	Naivas Ltd	3266	Wall Clocks	70,000.00

107	Seal Honey	3286	Executive Chair	33,998.00
108	Nakumatt Holdings	3346	Samsung Tv	35,990.00
109	Tuskys Ltd	3345	Office Desk	32,000.00
110	Seal Honey	3344	Executive Chair	16,999.00
111	General Motors(E.A.)	3707	Water Bowsers	24,411,000.00
112	Cmc motors ltd	3605	New vehicle & Tractor	12,259,000.00
113	Toyota Kericho	3669	New vehicles (final payment)	13,245,545.00
114	Lanmo Investments	3693	Cemetery Tools	21,200.00
115	Nakumatt Holdings	3702	Water dispensers and Tv	37,490.00
116	Naivas ltd	2484	Water dispenser, Wall clock	19,570.00
117	Barek Engineers & Const.Co. ltd	3685	Plastic Water Tank	72,250.00
118	Tuskys Ltd	2485	Tv Flat Screen & Stand	34,540.00
119	Seal Honey		Coat Hanger & cabinets	36,897.00
120	Seal Honey	3767/3768	Seats & Chairs	7,500.00
121	Tarik Contractors Ltd	3794	Refurbishment of Social Hall Eld. West	762,470.00
122	Aston Computers & Office Equip	3862	Supply of Laptops	1,438,200.00
123	Nakumatt Holdings	3878	Water Dispensers	16,495.00
124	Rosie Curtains & creations	3874	Office curtains, hooks and runners	62,650.00
125	Tuskys Ltd	3876	Samsung Tv , Water Dispenser	113,220.00
125	Seal Honey	3869	Executive Chair(M)	169,990.00
126	MFI Document Solutions	4034	Kyocera Printers	130,000.00
127	Tuskys Ltd	3954	Office Chairs & Cabinets	77,494.00

128	Primephase Technologies	4035	Kyocera Printers	1,001,000.00
129	Gurdit Singh Shop	540	Desktop Computers	222,400.00
130	Gurdit Sighn Shop	541	Desktop Computers	292,400.00
131	E.P.S .Executive Protection Service	3871	Purchase of Scanner Devices	149,640.00
132	Rock Jumper	895	Web design	385,000.00
134	MFI Document Solutions	922	Printers to Various Departments	524,900.00
135	Tusker Mattresses	1010	Trenz(4) Apple	159,990.00
135	Bamco International Ltd	1226	Construction of Banking Hall	3,113,191.00
136	Toyota Kenya	1207	County Vehicles	11,286,981.00
137	Toyota Kenya	1208	County Vehicles	4,022,880.00
138	Aston Computers	1279	Laptops	1,308,150.00
139	Transmattres sses	839	Executive chairs & Table-D.G	257,350.00
140	Qtech Eng. ltd	1301	UPS(4)	34,000.00
141	Flagon Ltd	1420	Construction of police post-JuaKali	683,191.00
142	Aston Computers	1374	Laptops-county Sec & Other Officers	799,650.00
153	Aston Computers	1364	Laptops (7)	538,650.00
144	Transmatt Ltd	1484	Furniture	67,400.00
145	MFI Document Solutions	1944	Kyocera Printer	69,600.00
146	Seal Honey	1634	Cabinets	73,196.00
147	Nakumatt Holdings Ltd	1960	Water Dispensers & TV	97,184.00

148	MFI Document Solutions	1977	Printer-Office	Governor	130,000.00
149	G.K. Prisons Industries	1518	Furniture-Governor residence		417,500.00
150	MFI Document Solutions	2069	Printer		23,200.00
151	Qtech Engineering	1322	Cost of UPS		153,000.00
152	Transmatres Ltd	2300	Office chair & table-Cec Agr		16,850.00
153	Toyota(k) Ltd	1278	Purchase of motor vehicles		11,286,981.00
154	Eldosakon Enterprises	3513	Renovation of slaughter House		951,688.00
155	Gabs & Gatts Electronics	1083	Public address system		560,000.00
156	Covenant Metal Works	642	Refurbishment of Reception		630,878.00
			TOTAL		99,205,981.00

BUILDINGS AND SUMMARY STRUTURES	101,242,009.00
OTHER ASSETS	44,866,573.00
<b>TOTALS</b>	<b>245,314,563.00</b>

## UASIN GISHU COUNTY

OUTSTANDING IMPREST AS AT 30.06.2014.

DATE	NAME	WARRANT	AMOUNT	TYPE	DEPTS
20.2.14	P.A.AKUFA	1860955	14,300	ALLOW.	AGRI
19.6.14	CYRIL CHEP	1962201	56,500	PER DIEM	AGRI
5.12.13	JOEPH NJU	1832141	86,750	ALLOW.	AGRI
28.6.14	Victoria Ch	1962317	151,500	ZANZIBAR	AGRI
28.6.14	Ambrose C.	1962313	151,500	ZANZIBAR	AGRI
			<b>460,550</b>	AGRI Total	-
28.6.14	Robert K.N	1962309	151,500	ZANZIBAR	ASSEMBLY
28.6.14	Ann Koech	1962380	151,500	ZANZIBAR	ASSEMBLY
28.6.14	Thomas Sa	1962329	178,000	ZANZIBAR	ASSEMBLY
28.6.14	Peter Chon	1962330	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Ramadhan	1962331	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Rebecca M	1962332	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Francis Mw	1962334	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Joseph Koe	1962335	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Josephine	1962336	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Samwel Ru	1962337	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Amos Tanu	1962338	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Wilson Mta	1962333	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Hillary Ron	1962328	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Jamel S. Kip	1962339	214,000	ZANZIBAR	ASSEMBLY
28.6.14	David Sang	1962340	214,000	ZANZIBAR	ASSEMBLY
28.6.14	David Sang	1962341	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Hillary Kete	1962342	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Hillary Mut	1962344	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Hosea Kori	1962345	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Isaac Chirc	1962346	214,000	ZANZIBAR	ASSEMBLY
28.6.14	isaac kemb	1962347	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Jeremiah S	1962348	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Jonathan N	1962349	214,000	ZANZIBAR	ASSEMBLY
25.6.14	Josephat Le	1962350	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Moses Bart	1962351	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Nicholas C	1962352	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Obadiah Kc	1962353	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Patrick Bur	1962354	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Pauline C.	1962355	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Peter Sugu	1962356	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Pius Kigen	1962357	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Tirus Ting	1962359	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Tabith Mas	1962360	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Flora C. Ba	1962362	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Duncan Ru	1962363	214,000	ZANZIBAR	ASSEMBLY

28.6.14	Rose G.Kisa	1962364	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Rehema C.	1962365	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Nahum J.Ti	1962366	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Lydia J.ma	1962367	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Caroline C.	1962368	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Lucy N. Nj	1962369	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Senah C. K	1962370	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Salome J. B	1962371	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Rosebella C	1962372	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Anne Jemu	1962373	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Stephen Le	1962358	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Cheruiyot I	1962361	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Richard Ch	1962328	214,000	ZANZIBAR	ASSEMBLY
28.6.14	Isaac Terer	1962327	252,000	ZANZIBAR	ASSEMBLY
			<b>10,363,000</b>	ASSEMBLY	-
31.1.14	SAMWEL M	1860666	1,375	ALLOW.	CPSB
13.8.13	SAMWEL M	1715469	5,050	ALLOW.	CPSB
2.12.13	SAMWEL M	1832293	5,500	ALLOW.	CPSB
28.6.14	Joseph Tan	1962379	151,500	ZANZIBAR	CPSB
28.6.14	Joywin San	1962374	151,500	ZANZIBAR	CPSB
28.6.14	Joyce Kebe	1962338	151,500	ZANZIBAR	CPSB
			<b>466,425</b>	CPSB Total	-
7.3.14	JOSEPHAT	1860817	1,375	ALLOW.	EDUCATION
17.3.14	GETRUDE F	1904559	3,000	ALLOW.	EDUCATION
7.1.14	DINAH BUS	1855809	8,000	OFFICE TEA	EDUCATION
3.2.14	ALFRED LIN	1860675	10,600	PER DIEM	EDUCATION
15.8.13	JAMES YEG	1781903	38,500	KICOSCA	EDUCATION
15.8.13	ALLAN CHE	1781904	56,000	KICOSCA	EDUCATION
26.11.13	ALFRED LIN	1832251	87,500	KCPE 2013	EDUCATION
1.8.13	MARIA KES	1715406	100,000	MUSIC FES	EDUCATION
23.5.14	KENNETH N	1962063	104,150	COUNTY A	EDUCATION
28.6.14	Enock K.M	1962305	151,500	ZANZIBAR	EDUCATION
28.6.14	KENNETH N	1962322	151,500	ZANZIBAR	EDUCATION
6.6.14	KENNETH N	1962134	180,000	SPORTS UN	EDUCATION
3.3.14	ESTHER BIT	1860784	205,600	ASK-2014	EDUCATION
22.4.14	ESTHER BIT	1904845	261,811	PER DIEM-	EDUCATION
9.12.13	W. WABUK	1832065	272,000	ALLOW.	EDUCATION
15.8.13	STEPHEN S	1715500	372,000	KICOSCA	EDUCATION
15.8.13	STEPHEN K	1715499	405,000	KICOSCA	EDUCATION
15.8.13	SALLY SAN	1715497	450,000	KICOSCA	EDUCATION
4.6.14	AMOS KIRV	1962113	680,000	ALLOW.	EDUCATION
			<b>3,538,536</b>	EDUCATIO	-
3.4.14	SIMION KE	1904761	5,635	ALLOW.	ENVIROMENT
18.2.14	SIMION KE	1860918	36,000	PER DIEM	ENVIROMENT
28.6.14	Mary W.Nj	1962311	151,500	ZANZIBAR	ENVIROMENT
28.6.14	Simion Ken	1962319	151,500	ZANZIBAR	ENVIROMENT
			<b>344,635</b>	ENVIROME	-

2.9.13	JOHN SITIE	1788260	1,400	REN. OF LIC	FINANCE
24.6.14	DINA BIWO	1962224	4,000	OFFICE TEA	FINANCE
5.6.14	HELLEN BIT	1962126	4,000	OFFICE TEA	FINANCE
13.8.13	AMBROSE	1715475	7,500	ALLOW.	FINANCE
13.3.14	SHADRACK	1904530	11,000	PER DIEM	FINANCE
10.3.14	JOSEPH RO	1860835	21,000	ALLOW.	FINANCE
13.6.14	FRANCIS TO	1962190	29,500	PER DIEM	FINANCE
5.7.13	SAMSON C	1715239	32,000	PER DIEM	FINANCE
13.3.14	SIMION M.	1904556	60,000	PER DIEM	FINANCE
6.6.14	FRANCIS TO	1962156	90,000	PER DIEM	FINANCE
20.6.14	MARTIN M	1962217	150,000	PUBLIC PAI	FINANCE
28.6.14	Shadrack S	1962312	151,500	ZANZIBAR	FINANCE
26.8.13	SAMSON C	1781975	187,500	KICOSCA	FINANCE
26.6.14	MARTIN M	1962242	330,000	BUDGET BC	FINANCE
15.8.13	SAMSON C	1781901	378,000	KICOSCA	FINANCE
28.6.14	Simeon K.M	1962314/1	1,151,500	ZANZIBAR	FINANCE
			<b>2,608,900</b>	FINANCE	-
9.7.13	ARON CHE	1715255	1,000	MEAL ALLO	GOVERNER OFF
16.12.13	WILLIAM S	1832091	1,650	ALLOW.	GOVERNER OFF
18.12.13	WILLIAM S	1860724	1,650	ALLOW.	GOVERNER OFF
11.12.13	WILLIAM S	1832082	1,650	PER DIEM	GOVERNER OFF
21.11.13	WILLIAM S		1,650	ALLOW.	GOVERNER OFF
24.10.13	ARON CHE	1832335	1,850	WATER/GA	GOVERNER OFF
16.5.14	PHILIP KIG	1905000	3,500	ALLOW.	GOVERNER OFF
10.2.14	SUSAN ROT	1860863	4,000	OFFICE TEA	GOVERNER OFF
19.2.14	DANIEL BU	1860940	4,000	ALLOW.	GOVERNER OFF
19.2.14	ELPHAS LIN	1860941	4,000	ALLOW.	GOVERNER OFF
10.7.13	CPL. ELIJAH	1715269	5,500	ALLOW.	GOVERNER OFF
18.10.13	WILLIAM S	1832320	5,500	PER DIEM	GOVERNER OFF
13.5.14	PHILIP KIG	1904980	7,000	ALLOW.	GOVERNER OFF
22.4.14	PHILIP KIG	1904893	7,000	ALLOW.	GOVERNER OFF
24.1.14	PHILIP KIG	1860625	7,000	ALLOW.	GOVERNER OFF
24.1.14	MILTON AF	1860624	7,000	ALLOW.	GOVERNER OFF
7.5.14	ISAAC KOSC	1904923	7,000	DRIV. LICEN	GOVERNER OFF
10.3..14	PHILIP KIG	1860844	10,500	ALLOW.	GOVERNER OFF
27.6.13	S. KIMUTAI	1832104	11,000	N/OUT	GOVERNER OFF
19.9.13	JOHN YEGC	1788399	11,500	PER DIEM	GOVERNER OFF
20.6.14	MILTON AF	1962209	14,000	ALLOW.	GOVERNER OFF
6.6.14	JOHN YEGC	1962152	16,625	PER DIEM	GOVERNER OFF
10.9.13	CPL. ELIJAH	1788329	21,000	PER DIEM	GOVERNER OFF
13.5.14	WILLIAM S	1904978	21,000	ALLOW.	GOVERNER OFF
24.10.13	RITA NGEN	1832341	21,500	FLAG PURC	GOVERNER OFF
20.6.14	WILLIAM S	1962208	32,000	PER DIEM	GOVERNER OFF
16.4.14	JOAN N. KI	1904829	35,400	PER DIEM	GOVERNER OFF
27.2.14	MILTON AF	1861000	41,200	ALLOW.	GOVERNER OFF
21.3.14	ISAAC KOSC	1904606	42,000	PER DIEM	GOVERNER OFF

2.6.14	Paul Lagat	1962234	151,500	ZANZIBAR	GOVERNER OFF
28.6.14	PAUL LAGA	1962301	192,300	ZANZIBAR	GOVERNER OFF
28.6.14	JOAN N. KI	1962302	192,300	ZANZIBAR	GOVERNER OFF
25.6.14	JOAN N. KI	1962237	265,396	PER DIEM-	GOVERNER OFF
13.3.14	ADAN M. H	1904540	531,950	PER DIEM-	GOVERNER OFF
			<b>1,682,121</b>	GOVERNE	-
1.4.14	ELIZABETH	1904649	10,600	PER DIEM	HEALTH
11.12.13	JOHNSTON	1832077	24,000	SLAUGHTE	HEALTH
24.12.13	JOHNSTON	1855803	28,900	SLAUGHTE	HEALTH
16.12.13	JOHNSTON	1832089	30,000	REPAIRS	HEALTH
11.2.14	PAUL KIPRO	1860886	90,000	HOSP. ITEM	HEALTH
			183,500	HEALTH T	-
14.8.13	FRANCIS M	1715490	3,000	COMPUTER	ICT
17.10.13	LILIAN MAY	1832303	4,250	ALLOW.	ICT
20.11.13	PERES OMO	1832265	5,680	ALLOW.	ICT
6.5.14	MARTHA R	1904914	11,000	ALLOW.	ICT
19.9.13	THOMAS K	1788393	11,500	PER DIEM	ICT
20.11.13	THOMAS K	1832260	16,125	PER DIEM	ICT
6.2.14	LILIAN MAY	1860866	16,500	ALLOW.	ICT
18.6.14	BARNABAS	1962198	36,000	PER DIEM	ICT
5.5.14	EDWIN SUT	1904903	121,547	PER DIEM-	ICT
28.6.14	Barnabas S	1962304	151,500	ZANZIBAR	ICT
28.6.14	Edwin Sutt	1962323	151,500	ZANZIBAR	ICT
			<b>528,602</b>	ICT Total	-
17.3.14	JANE KOSK	1904550	2,250	ALLOW.	LANDS
23.1.14	ROBERT NO	1860615	12,000	PERDIEM	LANDS
9.10.13	SEBASTIAN	1832005	16,000	COLLEGE A	LANDS
18.3.14	ROBERT NO	1904571	48,000	PER DIEM	LANDS
12.6.14	DAVID RUT	1962177	135,000	LCB	LANDS
28.6.14	Patrick Mu	1962321	151,500	ZANZIBAR	LANDS
			<b>364,750</b>	LANDS To	-
23.1.14	NANCY CHE	1860613	350	WATER/GA	PSM
11.9.13	JULIUS KOS	1788349	1,650	ALLOW.	PSM
14.1.14	RODGERS M	1860917	1,650	ALLOW.	PSM
24.9.13	RODGERS M	1788423	1,650	ALLOW.	PSM
29.7.13	NAOMI NG	1715369	2,000	P3	PSM
9.6.14	SELLAH CH	1962145	2,000	AIRTIME	PSM
11.3.14	SHARON M	1904517	2,000	OFFICE TEA	PSM
4.4.14	CIVYLINE S	1904775	2,000	ALLOW.	PSM
21.2.14	STANLEY N	1860968	3,000	ALLOW.	PSM
2.4.14	SELLAH CH	1904760	3,400	OFFICE ITE	PSM
4.2.14	SELLAH CH	1860690	4,000	OFFICE TEA	PSM
2.10.13	RODGERS M	1788489	4,050	ALLOW.	PSM
5.2.14	JAMES KOS	1860859	6,460	SECURITY I	PSM
13.11.13	SALLY SAN	1832234	7,000	PUBLICITY	PSM
25.6.14	KENNETH M	1962245	7,000	PER DIEM	PSM
21.5.14	BARNABAS	1962036	8,000	ALLOW.	PSM

7.5.14	CORNELIUS	1904921	9,000	ALLOW.	PSM
25.11.13	JOSEPH RO	1832296	9,500	PER DIEM	PSM
14.11.13	SALLY SAN	1832241	11,000	PUBLICITY	PSM
28.2.14	ALFRED N.	1860768	11,000	PER DIEM	PSM
23.6.14	DORCAS KI	1962233	11,250	PER DIEM	PSM
20.3.14	BARNABAS	1904586	14,000	PER DIEM	PSM
4.11.13	BARNABAS	1832187	14,000	PER DIEM	PSM
5.11.13	BARNABAS	1832196	14,000	GAZETTEM	PSM
1.4.14	BARNABAS	1904677	14,000	PER DIEM	PSM
11.4.14	STANLEY K	1904804	15,500	PER DIEM	PSM
16.1.14	LILIAN TON	1855853	17,991	MODEMS	PSM
20.1.14	LILIAN TON	1855896	18,000	PER DIEM	PSM
19.3.14	MODESTUS	1904585	21,500	PER DIEM	PSM
14.5.14	DORCAS KI	1904986	22,000	ALLOW.	PSM
30.4.14	LILIAN TON	1696637	26,000	PER DIEM	PSM
28.4.14	JANET KION	1696615	26,000	PER DIEM	PSM
13.6.14	GRACE RO	1962186	26,000	VISITORS C	PSM
4.4.14	LILIAN TON	1904763	27,000	PER DIEM	PSM
11.4.14	DORCAS KI	1904802	30,000	PER DIEM	PSM
4.6.14	S.K.METTO	1962118	30,000	PER DIEM	PSM
2.5.14	LILIAN TON	1696643	31,200	ALLOW.	PSM
21.3.14	LILIAN TON	1904608	42,000	PER DIEM	PSM
13.9.13	EVANS MA	1788364	45,000	UNION DU	PSM
29.1.14	LILIAN TON	1860552	52,000	ALLOW.	PSM
19.2.14	LILIAN TON	1860946	54,375	ALLOW.	PSM
22.4.14	JOSEPH KE	1904865	100,000	OFFICE REN	PSM
22.4.14	WILSON SA	1904869	100,000	OFFICE REN	PSM
22.4.14	PHILIP BIV	1904863	100,000	OFFICE REN	PSM
22.3.14	SHADRACK	1904597	100,000	OFFICE IMP	PSM
28.5.14	IRENE KAP	1962088	100,000	OFFICE REN	PSM
25.4.14	DRUSILLAH	1696605	150,000	PUBLIC PA	PSM
25.4.14	ROBERT NY	1696606	150,000	PUBLIC PA	PSM
25.4.14	ROSELYNE	1696604	150,000	PUBLIC PA	PSM
23.6.14	MICHAEL K	1962230	150,000	CASUAL W	PSM
23.6.14	VINCENT S	1962229	150,000	CASUAL W	PSM
23.6.14	JUDITH BIV	1962228	150,000	CASUAL W	PSM
28.6.14	Miriam Kos	1962315	151,500	ZANZIBAR	PSM
28.6.14	Peter Leley	1962303	151,500	ZANZIBAR	PSM
18.10.13	REUBEN RO	1832306	188,000	ALLOW.	PSM
22.10.13	DUNCAN M	1832326	189,500	ALLOW.	PSM
7.10.13	REUBEN RO	1788495	214,500	ALLOW.	PSM
13.6.14	DAVID KEB	1962285	353,000	PUBLIC PA	PSM
24.4.14	WILSON SA	1904890	480,000	PUBLIC PA	PSM
27.4.14	JOSEPH KE	1904866	480,250	PUBLIC PA	PSM
22.4.14	PHILIP BIV	1904868	480,250	PUBLIC PA	PSM
23.6.14	IRENE KAP	1962227	815,150	PUBLIC PA	PSM
			<b>5,552,176</b>	PSM Total	-

1.4.14	ALEX KOEC	1904683	700	ELECTRICAL	ROADS
10.10.13	JOSEPH KE	1832012	1,400	REN. OF LIC	ROADS
10.9.13	NELSON TA	1788334	1,650	ALLOW.	ROADS
11.2.14	BENJAMEN	1860888	2,600	VEH. INSP.	ROADS
27.9.13	JOHN KEM	1788448	5,500	PER DIEM	ROADS
15.4.14	JONATHAN	1904827	5,500	PER DIEM	ROADS
13.1.14	SHEILA MO	1855833	8,000	OFFICE TEA	ROADS
28.11.13	ALEX KOEC	1832114	11,000	ELECTRICAL	ROADS
6.6.14	JOSEPH OL	1962135	11,390	FIRE ITEMS	ROADS
19.2.14	JOHN KEM	1860934	16,500	PER DIEM	ROADS
28.5.14	JOSEPH OL	1962085	19,750	ALLOW.	ROADS
17.4.14	JOHN KEM	1904861	24,000	PER DIEM	ROADS
12.6.14	JAMES KIN	1962178	24,500	PER DIEM	ROADS
18.3.14	JOSPH OKO	1904566	30,500	PER DIEM	ROADS
8.8.13	WILSON KO	1715450	35,250	EXTRANEO	ROADS
7.11.13	LINUS YEG	1832202	45,326	PER DIEM	ROADS
23.6.14	JACKSON T	1962232	150,000	CASUAL W	ROADS
			<b>393,566</b>	ROADS To	-
16.12.13	ESTHER AL	1832055	700	OFFICE WA	TRADE
28.8.13	ELIAB MUT	1781991	5,900	PER DIEM	TRADE
28.6.14	Philip Meli	1962306	151,500	ZANZIBAR	TRADE
28.6.14	Peter Ches	1962318	151,500	ZANZIBAR	TRADE
25.4.14	ANTHONY	1696607	193,000	ALLOW.	TRADE
			502,600	TRADE To	-
10.1.14	WILLIAM K	1855830	100,000	OFFICE IMP	WATER
			100,000	WATER To	-
	<b>Grand Total</b>		<b>27,089,361</b>		-

