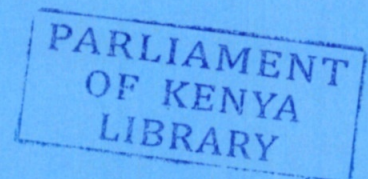
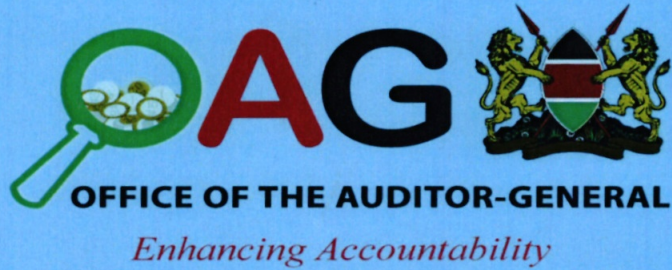


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KISII

FOR THE YEAR ENDED
30 JUNE, 2020

PAPERS LAID	
DATE	22/2/20
TABLED BY	DEP. MAJORITY
COMMITTEE	WOMIP
CLERK AT THE TABLE	M. ANJIBONDI

KISII COUNTY ASSEMBLY.

Telephone: +254-020-8029160
Email: Kisiicountyassembly@kisi.go.ke
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Kisii Town Hall Building
P.O. Box 4552 – 40200
Kisii, Kenya.

KISII COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020

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

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly of Kisii is established as per article 176(1) of the constitution of Kenya 2010 and is headed by the Speaker who is responsible for the general policy and strategic direction of the Assembly. The County Assembly consists of the Speaker, 45 elected and 24 nominated Members (MCAs). Besides the representation role, the MCA's are charged with the responsibility of making laws for good governance and effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive as per article 185(1,2,3 &4) of the constitution.

(b) Key Management



COUNTY ASSEMBLY SERVICE BOARD.

 <p>Hon. David Kombo The Speaker Chairman. CASB</p>	<p>Hon. David Ondimu Kombo became the 2nd Speaker of Kisii County Assembly in September 2017.</p> <p>Prior to his election as Speaker of the County Assembly, Hon. Kombo served as the Chairman Kisii County Public Service Board from 2013-2017.</p> <p>The Certified Public Accountant has a vast of experience in the public sector, having served as an Assistant Minister and Member of Parliament- South Mugirango Constituency. He also served in different capacities in the then Kisii Municipal Council.</p> <p>He also is the Chair to the County Assembly Service Board (CASB).</p>
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 <p>Mr. James Nyaoga The Clerk Secretary, CASB</p>	<p>Mr. James Nyaoga was appointed the first Clerk –Kisii County Assembly in the year 2013- the advent of devolution, and continues to serve in the same position to date.</p> <p>Mr. Nyaoga,a PhD student in Planning and Economics, holds two Masters Degrees in Planning and Economics of Education and Public Policy and Analysis respectively.</p> <p>A career civil servant, Mr. Nyaoga has served the Government in various positions.</p> <p>Prior to his appointment as the Clerk, he was the coordinator and head author of the National Public and Policy Hand Book while working at the Office of the Prime Minister.</p> <p>He also serves as the Secretary to the Service Board (CASB).</p>
 <p>Hon. Charles Nyagoto MCA - Bogeka Ward Member of CASB</p>	<p>Hon. Chales Nyagoto is the Member of County Assembly (MCA) representing Bogeka Ward.</p> <p>Hon. Nyagoto who is serving his second term as an MCA is the vice chair of the County Assembly Service Board from 2017.</p> <p>Hon. Nyagoto a former civil servant also served as a councillor in the then Eldoret Municipal Council between 2002 and 2007 before being elected as MCA for Bogeka ward in 2013.</p> <p>He holds two diplomas in Human Resource and Public Management respectively and is currently pursuing a degree in Public Administration from Kisii University.</p>
 <p>Hon. Daniel Apepo MCA - Tabaka Ward Member of CASB</p>	<p>Hon. Daniel Apepo is the Member of County Assembly (MCA) representing Tabaka Ward. He is currently serving his second term having been elected in 2013 and 2017 respectively.</p> <p>In the First Assembly he served as a Leader of Minority and Member of the County Assembly Service Board. He continues to serve as a Member of the Board from the Minority side in the Second Assembly.</p> <p>He is a Certified Public Accountant and also holds a diploma in Education.</p>



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	<p>Prior to his election in 2013, Hon. Apepo, served as a Director at the National Oil Corporation for a period of seven years. He had previously served as a teacher.</p> <p>He hails from South Mugirango Sub-county in Kisii County.</p>
 <p>Dr. Caren Nyangweso Member of CASB</p>	<p>Dr. Carren Nyangweso was appointed Member of the County Assembly Service Board in 2017 to represent members of Public in accordance with the County Assembly Services Act, 2017.</p> <p>Dr. Nyangweso an academician holds a She holds a PhD in Kiswahili, a Master Art in Linguistic and a Bachelor of Arts.</p> <p>She has vast experience in administration and serves as a lecturer at Rongo University teaching Kiswahili.</p>
 <p>Dr. Joash Morara Kerongo Member of CASB</p>	<p>Dr. Joash Kerongo was appointed Member of the County Assembly Service Board in 2017 to represent members of Public in accordance with the County Assembly Services Act, 2017.</p> <p>Dr, Kerongo has a wealth of experience in Human resource management and serves as the Registrar Academic Affairs at the Kisii University.</p> <p>The academician holds a PhD in Mathematics, a Masters degree in Mathematics and a Bachelor of Education in Mathematics.</p>



KISII COUNTY ASSEMBLY
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(c) Fiduciary Management

The key management personnel who held office during the year ended June 30, 2020 and who had direct fiduciary responsibility were:

 <p>Mr. James Nyaoga The Clerk Secretary, CASB</p>	<p>Mr. James Nyaoga was appointed the first Clerk –Kisii County Assembly in the year 2013- the advent of devolution, and continues to serve in the same position to date.</p> <p>Mr. Nyaoga, a PhD student in Planning and Economics, holds two Masters Degrees in Planning and Economics of Education and Public Policy and Analysis respectively.</p> <p>A career civil servant, Mr. Nyaoga has served the Government in various positions.</p> <p>Prior to his appointment as the Clerk, he was the coordinator and head author of the National Public and Policy Hand Book while working at the Office of the Prime Minister.</p> <p>He also serves as the Secretary to the Service Board (CASB).</p>
 <p>Mr. Moses Ratemo Senior Accountant</p>	<p>Mr. Moses Ratemo is currently serving as a Senior Accountant. He holds a Bachelor of Commerce degree from Egerton University and is currently pursuing a Master of Science in Finance and Accounting at Jomo Kenyatta University of Agriculture and Technology.</p> <p>Mr. Ratemo boasts 19 Years of experience in Accounting and Finance in Public Service.</p>

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	<p>Ms. Selina Ann Onchangu is currently serving as a Senior Finance Officer. She previously worked as an Accountant in the Ministry of Finance and Planning from the year 2009-2014 before joining the County Assembly in June, 2014.</p> <p>Ms. Selina holds a Bachelor of Business Administration and Management and a Masters in Finance. She is a Certified Public Accountant (CPA K).</p>
<p>Ms. Seline Onchangu Senior Finance Officer</p>	<p>Mr. Edward Ondieki is the Kisii County Assembly Senior Supply Chain Management Officer.</p> <p>He holds a Bachelor of Business Management (Purchasing and Supply) from Moi University and is Currently pursuing Masters of Science in procurement and Logistics at JKUAT.</p> <p>Formerly, he was a lecturer in Eldoret polytechnic teaching procurement and stores management. He is an Associate member of Kenya Institute of Management and lectured at Kenya Institute of Management (KIM) Kisii branch.</p> <p>Mr. Ondieki is also a member of Kenya Institute of Supplies Management. He has 8 years experience in Public Sector Procurement and offers public talks to university and college students on procurement management issues from time to time.</p>
	
<p>Mr. Edward Ondieki Senior SCMO</p>	

KISII COUNTY ASSEMBLY
Reports and Financial Statements
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(d) Fiduciary Oversight Arrangements

The County Assembly of Kisii has an Internal Audit Department and an Audit Committee which provides oversight over the financial management and operations of the County Assembly.

The Public Accounts and Investment Committee examine the Auditors Report for both the County Executive and County Assembly as per Article 229 (8) of the Constitution.

Section 36 of the County Assembly Services act 2017 also mandates The County Assembly Service Board to prepare and table an annual report on its operations and performance before the Whole House for deliberations.

Entity Headquarters

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

(e) Entity Contacts

Telephone: (254) 0208029160
E-mail: countyassembly@kisii.go.ke
Website: www.kisiiassembly.go.ke

(f) Entity Bankers

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

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

Kisii.

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

KISII COUNTY ASSEMBLY
Reports and Financial Statements
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2. FORWARD BY THE CLERK OF THE ASSEMBLY

The Financial Reports and Statements for the financial year 2019/2020 were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and in compliance with section 125 and 149 of Public Finance Management Act, 2012.

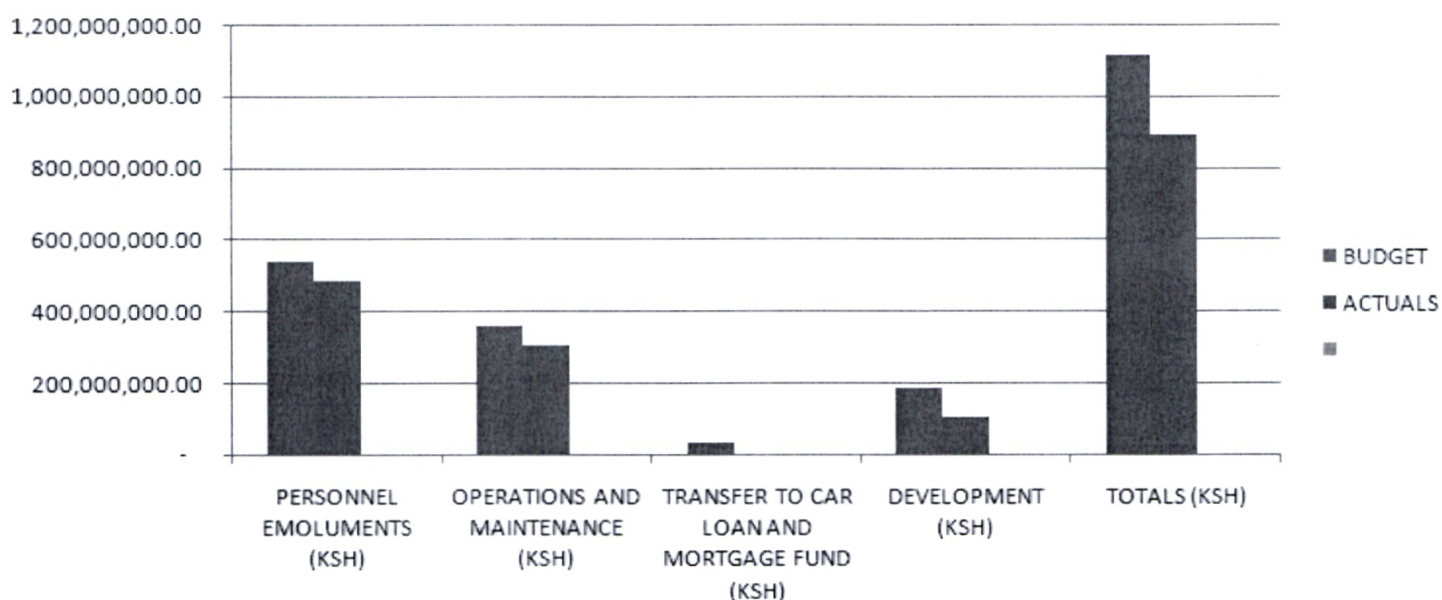
The County Assembly of Kisii appropriated Kshs. **1,110,505,387** for the management of its programmes for FY 2019/2020. However the Assembly managed to receive **Kshs.889, 281,590** from the National Treasury which translates to **80%** of the budget.

The Assembly spent Kshs. 482,005,085 (**54%**) towards personnel emoluments, Kshs. 306,103,462 (**35%**) on Operations and maintenance, and Kshs. 101,127,883 (**11%**) on development.

Budget performance

COMPARISON OF BUDGET AGAINST ACTUALS FY 2019/2020

	PERSONNEL EMOLUMENTS (KSH)	OPERATIONS AND MAINTENANCE (KSH)	TRANSFER TO CAR LOAN AND MORTGAGE FUND (KSH)	DEVELOPMENT (KSH)	TOTALS (KSH)
BUDGET	536,005,019.00	359,500,368.00	30,000,000.00	185,000,000.00	1,110,505,387.00
ACTUALS	482,005,085.00	306,103,462.00	-	101,127,883.00	889,236,430.00
	90%	85%	0%	55%	80%



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Operational Performance

The ultimate mission of the County Assembly is to improve the livelihoods of the people of Kisii County through effective Legislation, Oversight and Representation. Towards this aim the County Assembly under its Standing Orders has established a total of 23 committees. Ten (10) are Sectorial Committees which oversight Ten departments of the County Executive and Thirteen (13) select committees which have various legislative and oversight mandates. These Committees include:

Agriculture, Livestock, Fisheries & Co-operative Committee whose mandate, is to, among others interrogate, investigate and examine all matters related to Agriculture including Crop and Animal husbandry, livestock development, fisheries and cooperative societies.

Lands, Physical Planning & Urban Development Committee-It deals with matters related to county planning and development, including statistics, land survey & mapping, boundaries and urban development.

Trade, Tourism & Industry Committee-Deals with all matters related to trade development and regulation, including markets, trade licences, fair trading practices and development of local tourism.

Labour, Manpower & Social Welfare Committee- Considers all matters related to labour, trade union relations, manpower and human resource planning.

Health Services Committee-Deals with all matters related to County health services, including County Health facilities and pharmacies, Ambulance services, primary health care licences and control of undertakings that sell food to the public, veterinary services, cemeteries, refuse removal and solid waste disposal.

Energy, Water, Environment & Natural Resources Committee- Deals with all matters related to energy regulation, electricity and gas reticulation, natural resources and environmental conservation including water, forestry and soil.

Transport, Roads, Housing & Public Works Committee-Considers all matters related to county transport including County roads, street lighting traffic and parking, County Public works and services and housing.

Culture ,Youth, sports & Social Services Committee- Considers all matters related to cultural activities, public entertainment, public amenities, including betting, liquor licensing , libraries, museums, sport and cultural activities and facilities, county parks ; Fire fighting services and disaster management, Control of drugs and Pornography; coordinating participation of communities and locations in governance at the local level; animal control and welfare.

Justice & Legal Affairs Committee-Considers constitutional affairs and administration of law and justice.

ECDE & Vocational Training Committee- Deals with all matters related to Early Childhood Development And Education including Vocational training, in particular development of ECDE centres and youth polytechnics.

Budget & Appropriations Committee- Whose primary mandate is to Oversight the budgeting process and other financial matters.

KISII COUNTY ASSEMBLY
Reports and Financial Statements
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Public Accounts & Investment Committee-Oversight the expenditure of public finances by departments, to ensure value for money and adherence to government financial regulations and procedures. The Committee reviews reports by Kenya National Audit Office (KENAO) and Office Of the Controller Of Budget (COB).

Liaison Committee-Guides and coordinates the operations, policies and mandates of all committees in the assembly. Consist of all chairpersons of committees.

House Business Committee- Deals with matters that are discussed in the house. The committee manages the assembly calendar, monitors and oversees the implementation of the county assembly business and programs.

Implementation Committee-Examines resolutions of the county assembly, petitions and undertakings of executive committees.

Appointment Committee-Considers for approval by the County Assembly all appointments under Article 179 (2) (Members of County Executive Committees).

Devolution Committee- Deals with matters that involve devolved units.

Welfare Committee -Deals with matters related to the welfare of the members.

Selection Committee-Mandated to nominate members to serve in committees, save for the membership of the County Assembly Business Committee and Committee on Appointments.

Delegated Legislation Committee- Deals with and approves statutory instruments (bills) submitted to the Assembly before they are passed or taken to the house for discussion.

Powers & Privileges Committee-Inquires into the conduct and discipline of members of the house and checks on the powers and privileges they enjoy.

ICT, Broadcasting & Library Services Committee- Deals with all matters relating to ICT development in the County including, automation of county functions, broadcasting, hansard, online business and library services.

Procedure & Rules Committee-Considers and reports all matters relating to standing orders and also proposes amendments to standing orders.

In FY 2019/20, the County Assembly passed two (2) laws, (Appropriation bill) and the (County finance bill) which will enhance service delivery to the population of Kisii County and Oversight on the spending by the County Government of Kisii.

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The budget for the FY 2019/20 was passed by the County Assembly on 27th June 2019. There were two supplementary budgets adopted on 26th February 2020 and 7th May 2020 respectively.

Performance of key development projects

The County Assembly has in its long-term development plan projected to;

- i. Construct a modern debating chamber. The current one inherited from the defunct municipal council is smaller compared to the increased number of elected and nominated representatives and limitations of space and facilities in the public gallery.
- ii. Construct modern administration block, to provide adequate physical infrastructure and facilities to improve operations and service delivery of the County Assembly Service; and,
- iii. Construct offices in all the 45 wards to enhance parliamentary service delivery to the public at the local levels.

We are in the process of constructing four ward offices at Bomariba, Bobaracho, Bogeka & Masige East wards and a Modern Administration Block at the Assembly Head quarters. These are likely to be complete before end of **FY 2020/21**.

The contract for the Construction of the modern County Assembly Chambers has been awarded but due to effects of Covid-19 pandemic only the preliminary works had been done as at the end of the financial year.

Comment on value-for-money achievements

With a vision of being a model county legislature that promotes good governance for the prosperity of Kisii County, the Assembly encourages citizen participation and incorporates public views in planning and implementation of its development programmes. In the year under review, the public was engaged in formulation of the Annual Development Plan (ADP), County Physical Strategy Paper (CPSP), Finance bill, and Budget estimates.

Other public participation commitments were in ;

- Formulation of the Kisii County Livestock Sales Yard bill 2018.
- Site visits to 9 coffee factories to establish their current production capacities and the impact on farmers welfare.
- Site visit to inspect all major markets in the county with a view to getting recommendations on their upgrade.
- Handling petitions from Kisii Main market small traders and review of Criteria for allocation of stalls in Daraja mbili market.
- Collaborations with the County Executive in engaging and educating the general public on prevention and management of the effects of COVID-19 pandemic by distribution of person protective equipments (PPE), hand sanitizers, establishing public hand washing points.

KISII COUNTY ASSEMBLY
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For the year ended June 30, 2020

Challenges and Recommended Way Forward

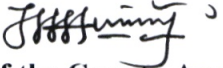
The main challenges that were faced during the FY 2019/20 included the following;

1. Delay in disbursement of funds.

There was delay of disbursement of the June allocation from the national treasury which led to the county assembly not meeting its financial obligations as at the end of the financial year.

2. COVID-19 pandemic outbreak.

Due to the effects brought about by the Covid -19 pandemic, the County Assembly Could not fully utilize its budgetary allocation.

Sign 
Clerk of the County Assembly

KISII COUNTY ASSEMBLY
Reports and Financial Statements
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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Kisii is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

Program 1	Objective	Outcome	Indicator	Performance
Legislative, oversight and representation services.	Strengthen Oversight, budget scrutiny and expenditure review	Accountability, Equitable distribution, efficient utilization and transparency in allocation of resources	No. of Mca's/staff trained, No. of committee reports, No. of site visits, and No. of bills passed	Mca's and staff attended 10 sectoral trainings; All 23 committees submitted annual reports; 6 site visits were conducted; ADP, CIPROP, CFSP reports were adopted. 2 bills were also passed.
	Effective representation and Outreach	Effective public and stakeholders participation in the assembly processes	No. of public participation fora, No. of public participation reports	5 public participations exercises and reports were concluded.
		Improved image and perception of residence; informed public	No. of Reports, Responses (website, facebook page, twitter handle).	2 petitions were received
	Enhance effective legislation	Quality and progressive legislations	No of bills passed in the County Assembly,	2 bills were passed

KISII COUNTY ASSEMBLY
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Program 2	Objective	Outcome	Indicator	Performance
County Assembly Services	Strengthen the County Assembly Service	Productive and professional staff	Training Policy, No. of training reports, training needs assessment report and skills inventory	Human resource manual developed, 12 staff trainings conducted.
Program3	Objective	Outcome	Indicator	Performance
County Assembly Service Board (Office of the Speaker).	Enhance physical and ICT infrastructure	New modern administrative block, Furniture and equipment, improved Security, Operational IT infrastructure, Ward offices for MCA's	New administration office block, No of furniture items acquired, number of security installations, No. of IT infrastructure installed, No. of ward offices constructed.	60% status completion of modern administrative block, New furniture for chambers, CCTV system installed, IT structural cabling intercoms installed, 4 ward offices 60 % complete.
	Adequate resource mobilization and proper management	Sufficient budgetary provision, improved financial management,	Approved budget, Additional resources obtained, Accurate and timely financial reports	FY 2019/20 Budget was approved, Decrease in resources utilized by 10% was due to the effect of covid-19 pandemic, FY 2018/19 Audited Financial Reports.
	Improved stakeholder engagement and management	Improved systems, Increased Compliance levels, reduced instances of penalties, reduced litigation	% increase in stakeholder engagement, % Reduction in penalties and litigation.	100% engagement with suppliers through E- procurement system, 50% reduction in number of litigations.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The County Assembly of Kisii aims to improve the livelihoods of the people of Kisii County through effective Legislation, Oversight and Representation. We are guided by Our Core Values which include; Inclusivity, the rule of law, Democracy, Equity, good Governance, Integrity, Transparency and Accountability. Below is a brief highlight of our achievements in each pillar;

1. Sustainability strategy and profile

The County Assembly has developed a five year strategic plan (2018-2023) that outlines the Objectives and activities that will guide us in deepening our parliamentary culture and improving the administrative mechanisms of our institution to better serve the public. The plan provides a framework for resource planning to enhance the performance of the Assembly's Core mandate of Legislation, Oversight and Representation.

2. Environmental performance

The County Assembly through standing order 191 has established a standing Committee on Energy, Water, Environment & Natural Resources which is mandated to consider all matters relating to Implementation of specific government policies on Natural Resources and environmental conservation including Soil, Water, Forestry, Energy and Control of Air & water pollution and other public Nuisances.

In FY 2019/20 the committee was able to consider matters on;

- i. Climate change draft bill.
- ii. Exploitation of potential energy resources.
- iii. Water resource management.
- iv. Solid and liquid waste Management.
- v. Covid-19 Pandemic.

The Committee Concluded and produced two reports on quarrying activities at Nyamonema and another on the Compliance status of the mitigation strategies to safeguard surrounding environment- Ekerorano Liquefied Petroleum Gas (LPG) plant.

3. Employee welfare

The County Assembly has developed a Human Resource Manual that outlines best human resource management practices and employee welfare. The assembly also has in place a training policy manual that guides in managing the training needs of the assembly. All the members of the County Assembly are covered under medical insurance scheme.

4. Market place practices-

a) Responsible competition practice.

All our engagements with suppliers, business partners and other stakeholders is done competitively through open platforms and in line with relevant laws and regulations. The Assembly emphasises Zero tolerance to corrupt practices.

b) Responsible Supply chain and supplier relations.

The Assembly has fully embraced the Electronic Procurement System through the Government recommended Integrated Financial Management Information System (IFMIS). All our procurement is done as per the Public Procurement and Disposal

KISII COUNTY ASSEMBLY
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For the year ended June 30, 2020

Act 2015. The management ensures Suppliers are promptly paid and discourages instances of accumulated pending bills.

c) Responsible marketing and advertisement

The County Assembly disseminates its marketing and advertising information through open media with a wider coverage. The assembly follows ethical marketing practices and favourably responds to feedback.

d) Product stewardship

The Assembly ensures that product Quality and Safety meets the acceptable standards. The inspection and acceptance committees take responsibility of making sure that products and services are of good and standard quality and meet user expectations.

5. Community Engagements-

The Assembly promotes public participation in its legislative processes. It educates the public on the law making process and incorporates the public views. The Assembly is also open to Research and Educational institutions which are allowed access to information and visitations including internships.

In the Financial Year 2019/20 the Assembly through a Supplementary Budget released unutilized funds to the County Executive to assist in the fight and management of novel Covid-19 pandemic.

KISII COUNTY ASSEMBLY
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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 21st September, 2020.



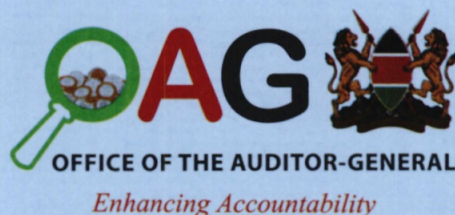
Clerk of the County Assembly

KISH COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (Auditor General)

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KISII FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kisii set out on pages 1 to 37, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Kisii as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Use of Goods and Services

1.1 Unsupported Expenditure on Foreign Travels to Uganda

The statement of receipts and payment reflects an expenditure of Kshs.281,715,655 under use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.19,342,495 relating to foreign travel and subsistence allowances. The latter balance includes an amount of Kshs.8,524,000 paid out to Members of County Assembly from various committees attending trainings and benchmarking courses in Uganda between the months of November, 2019 and March, 2020. However, the training needs assessment, back to office reports,

passports, boarding passes, training programme and evidence of payment to the training institutions were not provided for audit review.

In the circumstances, the accuracy, validity and completeness of foreign travel and subsistence amounting to Kshs.8,524,000 could not be ascertained.

1.2 Unsupported Training Expenses

The expenditure of Kshs.281,715,655 under use of goods and services also includes an amount of Kshs.16,799,347 in respect of training expenses, out of which payments amounting to Kshs.4,384,000 was paid to a consultant for training services for different committees in Kampala, Uganda. However, supporting documents including visas, passports, boarding passes and certificates for the participants as proof of travel and attendance were not provided for audit review.

In the circumstances, the accuracy and validity of the training expenses amounting to Kshs.4,384,000 could not be confirmed.

1.3 Ward Offices Operation Expenses

Included in the expenditure of Kshs.281,715,655 under use of goods and services is an amount of Kshs.57,868,000 relating to other operating expenses. The latter balance includes an amount of Kshs. 49,410,000 incurred on operation expenses by forty-five (45) wards. However, the Management did not provide lease agreements for the Ward Offices to support the lease payments.

Consequently, the accuracy and propriety of ward expenses to Kshs.49,868,000 could not be confirmed.

2. Unsupported Transfers to Government Entities

The statement of receipts and payments reflects an expenditure of Kshs.552,145 under transfers to Government entities which, as disclosed in Note 7 to the financial statements, related to refunds of the unutilized funds for 2018/2019 financial year transferred to the County Revenue Fund (CRF) account. However, supporting documents including payment vouchers were not provided for audit review.

Consequently, the accuracy, propriety, and completeness of transfers to Government entity of Kshs.552,145 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kisii Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts for recurrent and development combined for the year under review reflects an approved receipt budget of Kshs.1,110,505,387 and actual receipts of Kshs.889,281,590 resulting in a budget shortfall of Kshs.221,223,797 or 20%. Similarly, the statement reflects an expenditure budget of Kshs.1,110,505,387 compared to an actual expenditure of Kshs.889,788,575 resulting in a net under-expenditure of Kshs.220,716,812 or 20%. The underfunding and underperformance constrained execution of planned activities and delivery of services to the residents of Kisii County.

2. Pending Bills

Annex 1 of the financial statements reflects pending bills of Kshs.120,362,877 which were outstanding as at 30 June, 2020. Management had not provided an explanation for non-payment of the pending bills. Failure to settle the bills will have a negative impact on the subsequent year's budget allocation.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis of Conclusion

1. Extension of Library and ICT Innovation Centre

The statement of receipts and payment reflects an expenditure of Kshs.125,515,690 under acquisition of assets which, as disclosed in Note 10 to the financial statements, includes an amount of Kshs.96,672,350 in respect of construction of buildings. The amount of Kshs.96,672,350 was incurred on extension of Library and ICT innovation Centre to host Members of County Assembly Offices. The tender was awarded to a contractor through on 8 January, 2019 at a contract sum of Kshs.195,000,000 for a period of thirty (30) months ending June, 2021. Physical verification on

25 November, 2020 indicated that, the superstructure had been done up to fourth floor and the contractor had been paid a total of Kshs.100,236,598. However, the contractor was not on site and the project is behind schedule and may not be completed by June, 2021 as provided in the contract.

Under the circumstances, the project may not be completed on time and value for money may not be realized.

2. Compensation of Employees- Wage Bill

The statement of receipts and payment reflects an expenditure of Kshs.482,005,086 under compensation of employees which translates to 46% of the total Assembly's receipts of Kshs.889,281,590 in the year under review. This is contrary to Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Government total revenue.

The Management was therefore, in breach of the law.

3. Staff Ethnic Composition

A review of personnel records indicated that the County Assembly of Kisii had a staff composition of 348 out of which 339 or 97% of the employees were from the dominant local community in the County. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from one ethnic community.

Management was in breach of the law, to this extent.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Risk Management Policy

A review of the internal controls revealed that the County Assembly does not have in place a Risk Management Policy Framework to ensure that all operations are performed within the approved risk tolerance levels. Further, there was no documented Disaster Recovery Plan to deal with loss of data or information in case of systems failures to protect the IT infrastructure in the event of a disaster.

Under the circumstances, the County Assembly may be exposed to risk of loss of critical information in an event of a disaster.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

15 October, 2021

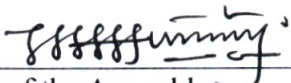
KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

		2019/20	2018/19
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	889,281,590	987,353,127
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		889,281,590	987,353,127
PAYMENTS			
Compensation of Employees	4	482,005,085	453,400,221
Use of goods and services	5	281,715,655	369,626,435
Subsidies	6		
Transfers to Other Government Entities	7	552,145	51,582,907
Other grants and transfers	8		
Social Security Benefits	9		41,899,375
Acquisition of Assets	10	125,515,690	71,883,736
Finance Costs	11		
Other Payments	12		
TOTAL PAYMENTS		889,788,575	988,392,674
SURPLUS/DEFICIT		(506,985)	(1,039,547)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st September, 2020 and signed by:


 Clerk of the Assembly
 Name:

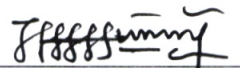

 Chief Finance Officer – County Assembly
 Name: Selina Anne Onchangu
 ICPAK Member Number:
 NAC/122095


KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2020

		2019/20	2018/19
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	13,823,569	552,145
Cash Balances	13B		
Total Cash and cash equivalents		13,823,569	552,145
Accounts receivables – Outstanding Imprests	14		
TOTAL FINANCIAL ASSETS		13,823,569	552,145
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	13,778,410	
NET FINANCIAL ASSETS		45,159	552,145
REPRESENTED BY			
Fund balance b/fwd	16	552,145	1,591,692
Surplus/Deficit for the year		(506,986)	(1,039,547)
NET FINANCIAL POSITION		45,159	552,145

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st September, 2020 and signed by:


 Clerk of the Assembly
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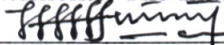

 Chief Finance Officer – County Assembly
 Name: Selina Anne Onchangu
 ICPAK Member Number:
 NAC/122095

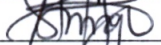
KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

		2019/20	2018/19
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	889,281,590	987,353,127
Other Receipts	3		
Payments for operating expenses			
Compensation of Employees	4	(482,005,085)	(453,400,221)
Use of goods and services	5	(281,715,655)	(369,626,435)
Subsidies	6		
Transfers to Other Government Entities	7	(552,145)	(51,582,907)
Other grants and transfers	8		
Social Security Benefits	9		(41,899,375)
Finance Costs	11		
Other Payments	12		
Adjusted for:			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18		
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	13,778,410	
Net cash flows from operating activities		138,787,114	70,844,188
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	(125,515,690)	(71,883,736)
Net cash flows from investing activities		(125,515,690)	(71,883,736)
NET INCREASE IN CASH AND CASH EQUIVALENTS			
		13,271,424	(1,039,547)
Cash and cash equivalent at BEGINNING of the year	13	552,145	1,591,692
Cash and cash equivalent at END of the year		13,823,569	552,145

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st September, 2020 and signed by:


 Clerk of the Assembly
 Name:


 Chief Finance Officer – County Assembly
 Name: Selina Anne Onchangu
 ICPAK Member Number
 NAC/122095

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

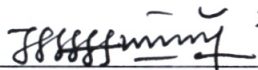
**7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
 COMBINED FOR THE YEAR ENDED 30 JUNE 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,138,150,705	(27,645,318)	1,110,505,387	889,281,590	80%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	1,138,150,705	(27,645,318)	1,110,505,387	889,281,590	80%
PAYMENTS					
Compensation of Employees	536,005,019		536,005,019	482,005,085	90%
Use of goods and services	422,145,686	(32,645,318)	389,500,368	281,715,655	73%
Subsidies					
Transfers to Other Government Entities				552,145	
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	180,000,000	5,000,000	185,000,000	125,515,690	68%
Finance Costs					
Other Payments					
TOTAL	1,138,150,705	(27,645,318)	1,110,505,387	889,788,575	80%
SURPLUS/ DEFICIT				(506,985)	


The Underutilization was as a result of suspension of funding of certain programmes (Training, Travel & Accommodation costs including development) by the National Treasury due to the Outbreak of the Covid-19 pandemic.
 The changes between the original and final budget are as a result of reallocations within the budget.

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on 21st September, 2020 and signed by:



Clerk of the Assembly
Name:



Chief Finance Office – County Assembly
Name: Selina Anne Onchangu
ICPAK Member Number:
NAC/122095

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

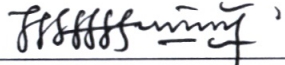
7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	958,150,705	(32,645,318)	925,505,387	788,153,707	85%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	958,150,705	(32,645,318)	925,505,387	788,153,707	85%
PAYMENTS					
Compensation of Employees	536,005,019		536,005,019	482,005,085	90%
Use of goods and services	363,003,578	(32,645,318)	330,358,260	281,715,655	86%
Subsidies					
Transfers to Other Government Entities	30,000,000		30,000,000	76,762	
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	29,142,108		29,142,108	24,387,807	84%
Finance Costs					
Other Payments					
TOTAL	958,150,705	(32,645,318)	925,505,387	788,185,309	85%
Surplus/ Deficit				(31,602)	

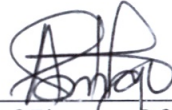
The Underutilization was as a result of suspension of funding of certain programmes (Training, Travel & Accommodation costs including development) by the National Treasury due to the Outbreak of the Covid-19 pandemic.
The changes between the original and final budget are as a result of reallocations within the budget.

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on 21st September, 2020 and signed by:



Clerk of the Assembly
Name:



Chief Finance Office – County Assembly

Name: *Selina Anne Onchangu.*

ICPAK Member Number:

NAC/122095

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

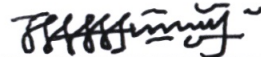
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	e=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	180,000,000	5,000,000	185,000,000	101,127,883	55%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	180,000,000	5,000,000	185,000,000	101,127,883	55%
PAYMENTS					
Compensation of Employees					
Use of goods and services					
Subsidies					
Transfers to Other Government Entities				475,383	
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	180,000,000	5,000,000	185,000,000	101,127,883	55%
Finance Costs					
Other Payments					
TOTAL	180,000,000	5,000,000	185,000,000	101,603,266	55%
SURPLUS/ DEFICIT				(475,383)	


The Underutilization was as a result of suspension of funding of certain programmes (Training, Travel & Accommodation costs including development) by the National Treasury due to the Outbreak of the Covid-19 pandemic.
The changes between the original and final budget are as a result of reallocations within the budget.

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on 21st September, 2020 and signed by:



Clerk of the Assembly
Name:



Chief Finance Office – County Assembly
Name: Selina Anne Onchangu
ICPAK Member Number:
NAC/122095

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1 Management of County Assembly Affairs.	553,767,588	(455,318)	552,412,270	390,887,513	161,524,757
Programme 2 Representation, Legislative and Oversight Services.	545,993,330	(21,400,000)	525,543,330	476,180,542	49,362,788
Programme 3. County Assembly Service Board (Office of the speaker)	38,389,787	(5,790,000)	32,549,787	22,240,376	10,309,411
TOTALS.	1,138,150,705	(27,645,318)	1,110,505,387	889,308,431	221,196,956

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the Kisii County Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Kisii County Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

KISII COUNTY ASSEMBLY
Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government are detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

Restriction on cash

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

There were no other restrictions on cash during the year.

7. Accounts Receivable

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

8. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

KISII COUNTY ASSEMBLY
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Kisii County Assembly budget was approved as required by Law .The original budget was approved by the County Assembly on 27th June for the period 1st July 2019 to 30 June 2020 as required by law. There were 2 supplementary budgets passed in the year. The supplementary budgets were approved on 03/03/2020 and 11/05/2020. A high-level assessment of the Kisii County Assembly actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

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

KISII COUNTY ASSEMBLY
Reports and Financial Statements
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17. Related party transactions

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

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	183,747,400	139,468,816
Transfers from the County Treasury for Q2	244,422,436	298,799,077
Transfers from the County Treasury for Q3	238,180,748	211,916,847
Transfers from the County Treasury for Q4	222,931,006	337,168,387
Cumulative Amount	889,281,590	987,353,127

2. PROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total		

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Tender fees received		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Total		

KISII COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	218,992,529	210,212,046
Basic wages of temporary employees	26,519,465	33,237,357
Personal allowances paid as part of salary	189,371,511	200,378,635
Personal allowances paid as reimbursements	6,226,310	7,895,993
Personal allowances provided in kind	7,875	1,676,190
Pension and other social security contributions		
Compulsory national social security schemes	40,887,395	
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
Total	482,005,086	453,400,221

5. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	1,066,569	2,023,846
Communication, supplies and services	1,440,720	3,324,000
Domestic travel and subsistence	67,904,626	101,479,964
Foreign travel and subsistence	19,342,495	32,353,730
Printing, advertising and information supplies & services	4,982,518	13,284,581
Rentals of produced assets		17,168,303
Training expenses	16,799,347	21,801,490
Hospitality supplies and services	31,954,768	34,973,372
Insurance costs	45,182,229	56,980,531
Specialized materials and services	1,762,850	3,850,000
Office and general supplies and services	20,353,109	16,295,732
Fuel Oil and Lubricants	3,877,059	3,519,395
Other operating expenses	57,868,000	51,675,512
Routine maintenance – vehicles and other transport equipment	1,768,827	1,500,000
Routine maintenance – other assets	7,412,538	9,395,980
Total	281,715,655	369,626,435

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

2. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	KShs	KShs
Subsidies to County Corporations		
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises		
<i>See list attached</i>		
(insert name)		
TOTAL		

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	552,145	1,582,907
Transfers to other County Assembly entities		50,000,000
(insert name of budget agency)		
TOTAL	552,145	51,582,907

(The transfers to National Government entities are refunds of the unutilized funds as at the end of the financial year 2018/19 transferred to the CRF Account in this financial year.)

8. OTHER GRANTS AND TRANSFERS

	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits		
Membership Fees and Dues and Subscriptions to Organizations		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Total		

KISII COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits		41,899,375
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total		41,899,375

10. ACQUISITION OF ASSETS

Non- Financial Assets	2019/20	2018/19
	KShs	KShs
Purchase of Buildings		
Construction of Buildings	96,672,350	5,187,323
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works	4,455,534	31,468,897
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		18,000,000
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and Equipment	10,486,400	9,449,515
Purchase of Specialized Plant, Equipment and Machinery		7,778,001
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Purchase of ICT Equipment	13,901,407	
Acquisition of Strategic Stocks and commodities		
Acquisition of Other Inventories		
Acquisition of Land		
Acquisition of Intangible Assets		
Total purchase of non-financial assets		71,883,736
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total purchase of financial assets		
Total	125,515,690	71,883,736

KISII COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges		
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
Total		

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfers to Private Non-Financial Enterprises		
Total		

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
CBK A/C NO.1000241373 (KSH)	Recurrent	45,159	76,762
NATIONAL BANK OF KENYA A/C NO.01001090955200 (KSH)	Recurrent		
CBK A/C NO.1000291168 (KSH)	Development		475,383
CBK A/C NO.1000387505 (KSH)	Deposit	13,778,410	
Total		13,823,569	552,145

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KShs	KShs
Location 1		
Location 2		
Location 3		
Total		

14. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KShs	KShs
Government Imprests		
Clearance Accounts		
Staff Advances		
Other Advances		
Total		

15. ACCOUNTS PAYABLE

Description	2019/20	2018/19
	KShs	KShs
Deposits	13,778,410	
Retentions		
Total	13,778,410	

KISII COUNTY ASSEMBLY
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16. FUND BALANCE BROUGHT FORWARD

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	552,145	1,591,692
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total	552,145	1,591,692

KISII COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
Total			

18. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C		

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	3,665,622	
Deposit and Retentions held during the year (B)	10,112,788	
Deposit and Retentions paid during the Year (C)		
Net changes in account receivables D= A+B-C	13,778,410	

KISII COUNTY ASSEMBLY
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7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	12,695,335	211,706,525	118,053,839	106,348,021
Construction of civil works				
Supply of goods	2,700,039	7,630,169		10,330,208
Supply of services	2,798,980	885,668		3,684,648
Total	18,194,354	220,222,362	118,053,839	120,362,877

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

KISII COUNTY ASSEMBLY
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4. External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total		

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total			

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

KISII COUNTY ASSEMBLY
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	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods		
Services		
Total		

PAYMENTS MADE BY THIRD PARTIES		
	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
TOTAL		

KISII COUNTY ASSEMBLY
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	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

KISII COUNTY ASSEMBLY
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PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Other Payments		
TOTAL		

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

KISII COUNTY ASSEMBLY
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Related party transactions:

	2019-2020	2018- 2019
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	272,816,677	288,873,509
Key Management Compensation (Clerk and Heads of departments)	34,447,500	44,490,756
Total Compensation to Key Management	307,264,177	333,364,265
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes		50,000,000
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
Total Transfers to related parties		50,000,000
Transfers from related parties		
Transfers from the County Executive- Exchequer		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties		

KISII COUNTY ASSEMBLY
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8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS


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

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

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.

Clerk of the County Assembly

Sign. 

Date: 21st September, 2020

KISII COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

9. ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	c	d=a-c		
Construction of buildings						
1. ABMO LINKS LIMITED	195,000,000		100,236,599	94,763,401		Work In Progress
2. WORLD MAX HOLDINGS LIMITED	29,401,860		17,817,240	11,584,620		Work In Progress
3.						
Sub-Total	224,401,860		118,053,839	106,348,021		
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. SONJE INVESTMENTS	1,968,897.95			1,968,897.95		
8. ZANAKA GENERAL SUPPLIES	8,361,310.35			8,361,310.35		
9.						
Sub-Total	10,330,208.30			10,330,208.30		
Supply of services						

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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1. SALARIES FOR JUNE 2020					44,188,928		
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total					44,188,928		
Grand Total					44,188,928		

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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land					
Buildings and structures	170,273,292	101,127,883			271,401,175
Transport equipment	50,250,190				50,250,190
Office equipment, furniture and fittings	41,700,088	10,486,400			52,186,488
ICT Equipment	14,267,700	13,901,407			28,169,107
Machinery and Equipment	25,343,825				25,343,825
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress					
Total	301,835,095	125,515,690			427,350,785

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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Name of Officer		NONE	NONE	NONE
Total				

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

* Short squeeze
15K Camp Dev Plann.
NFI collection
launch

Auditor General
Special Audit on
KNTC - edible oil
tabled - August 6th
0790603381 - William

