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KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF TURKANA**

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



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Government of Turkana set out on pages 6 to 50, which comprise the statement of assets as at 30 June 2014, and the statement of receipts and payments, statement of cashflow, 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 provisions of Section 9 of Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1.0 Fixed Assets

Handing Over and Taking Over of Assets and Liabilities of Defunct Local Authorities

The statement of receipts and payments reflect acquisition of assets balance of Kshs.1,434,543,739 for the year ended 30 June 2014 and Kshs.85,758,963 for the four (4) months ended 30 June 2013. However, no fixed assets register was availed for audit review in support of the details of assets acquired. Further, no hand-over report was availed for audit review in support of how the assets and liabilities of the defunct local authorities were taken over by the County Government of Turkana.

In the circumstances, the validity and accuracy of the assets and liabilities of the County Government of Turkana could not be confirmed for the period ended 30 June 2014.

2.0 Accuracy of the Financial Statements

2.1 Non-Disclosure of the Period Covered by Financial Statements

The financial statements under review covers a period of sixteen (16) months ended 30 June 2014. However, the statements have been divided into two periods 2012/2013 and 2013/2014 without necessary disclosures and explanations in the financial statements in line with the requirements of International Public Sector Accounting Standards-Cash Basis (1.41) and County Financial Accounting and Reporting Manual.

In the circumstances, the validity and accuracy of the financial statements for the period ended 30 June 2014 could not be confirmed.

2.2 Unsupported Balances for the Four (4) Months Period Ended 30 June 2013

The statement of receipts and payments reflect total revenues and payments amounting to Kshs.276,265,420 and Kshs.157,867,299 respectively for the period

ended 30 June 2013. However, detailed schedules and ledgers in support of the balances were not provided for audit review. In the circumstances, the receipts and payments of Kshs.276,265,420 and Kshs.157,867,299 respectively for the four (4) months period ended 30 June 2013 could not be confirmed.

2.3 General Account of Vote (GAV) Balance

Note XI to the financial statements reflects nil GAV balance. However, the computed total exchequer under issue of Kshs.796,211,603.85 together with cash and cash equivalent figure of Kshs.3,144,140,811 total to Kshs.3,940,352,414.85 leading to unexplained difference of Kshs.3,940,352,414.85 . In addition, no reason has been provided for the delay in disbursement of funds to the County Government. Consequently, the nil GAV or Exchequer provisioning balance for the year ended 30 June 2014 could not be confirmed.

2.4 Inaccuracy of the Statement of Receipts

The statement of receipts and payments indicate that the figures therein have been rounded to the nearest thousands. However, the actual figures have not been rounded off to the nearest thousands. Consequently, the figures in the statement of receipts and payments have been erroneously stated.

3.0 Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2014 reflects total receipts of Kshs.7,001,469,748 which include exchequer releases of Kshs.6,868,190,990. However, according to National Treasury records, amounts released to Turkana County Government during the year totalled Kshs.7,664,402,593.85 comprising of cash disbursements of Kshs.7,557,987,226 and salary deducted at source and paid by the National Treasury during the transition period covering July 2013 to September 2013, on behalf of the County of Kshs.106,415,368. No reason or explanation has been provided for the difference of Kshs.796,211,603.85 arising between National Treasury records and those of Turkana County Government.

4.0 Unsupported Compensation of Employees Balance

The statement of receipts and payments reflect an expenditure of Kshs.895,369,568 on compensation of employees. However, the figure does not include an expenditure of Kshs.106,415,368 in respect of salaries paid by the National Treasury as reflected in the National Treasury circular to all county committee members – finance referenced AG 3/171 Vol.1/(13) of 23 February 2015.

In the circumstances, the accuracy of the expenditure of Kshs.895,369,568 for compensation of employees for the period ended 30 June 2014 could not be confirmed.

5.0 Opening Surplus

The statement of assets reflects a surplus of Kshs.118,398,121 as at 30 June 2013. However, this figure has not been reflected as an opening balance in the statement of assets for the period ended 30 June 2014. In the circumstances, the accuracy and validity of the net financial position figure of Kshs.3,144,140,811 reflected in the statement of assets and liabilities as at 30 June 2014 could not be confirmed.

6.0 Inaccurate Summary Statements of Appropriation

The summary statement of appropriation for recurrent and development expenditure combined reflect total original budget figure of Kshs.3,541,400,502 on payments which is at variance with the approved expenditure budget figure of Kshs.8,143,995,474 reflected in the approved budget for the year 2013/2014. The variance of Kshs.4,602,594,972 between the two sources has not been explained.

In the circumstance, the accuracy and validity of the summary statement of appropriation for recurrent and development together with the combined statement for year ended 30 June 2014 could not be confirmed.

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.



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

Nairobi

27 July 2015



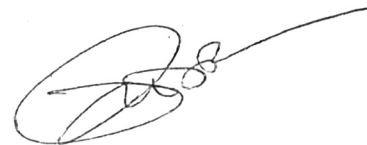
COUNTY GOVERNMENT OF TURKANA
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

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COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

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COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

I. KEY COUNTY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- The Governor
- The Deputy Governor
- The county executive committee members
- The County Legislative Assembly

(c) Fiduciary Management

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

No.	Designation	Name
1.	CEC Member F&P	Ekwom Paul Nabuin
2.	Chief Officer-F&P	Emathe Namuar Joseph
3.	Director - Accounting	-John Korikel
4.	Chief Finance Officer	-Joseah Kosgey
5.	Ass senior Accountant General-	Stephen Gole

(d) Fiduciary Oversight Arrangements

- *County Assembly*
- *Internal Audit department*

(e) County Headquarters

P.O. Box 11-30500
Lodwar-Turkana County



COUNTY GOVERNMENT OF TURKANA
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For the year ended June 30, 2014 (Kshs)

(f) County Contacts

E-mail: turkana@go.ke

Website: www.turkana@go.ke

(g) County Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Lodwar

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

II. FORWARD BY THE CEC

In the Financial Year FY13/14, the County had an approved budget of KSh 8, 143, 995,474. However, the County received total of KSh 6,868,190,990

Comprising of KSh 3, 756,770.465 for recurrent expenditure and KSh 4,387,225,009 for development expenditure. This budget was financed by KSh 6,868,190.990 (98%) from national equitable share and KSh129, 653,188 (1.9%) from local revenue sources and KSh 3,625,570(0.1%) million being donor funds.

The total expenditure during the reporting period for FY13/14 amounted to KSh 3,857,328,937

The County faced a number of challenges that affected budget implementation during the FY13/14 reporting period. These challenges include:

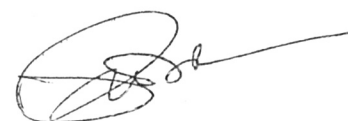
- Inadequate staffing in procurement department which affected budget execution in other departments.
- Low enforcement measures by revenue department affecting funding of some planned activities.
- Lack of monitoring and evaluation framework to coordinate implementation and reporting of projects

The County provides the following recommendations to address the challenges and improve budget execution in the period under review.

- Institute M&E framework to guide implementation and reporting.
- Fast tracking recruitment of staff in various departments to carry out respective duties and responsibilities to timely implement planned activities.

Prepared by: Hon. Ekwom Nabwin

County Executive Committee Member-Finance and Planning
Turkana County Government



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

III. STATEMENT OF COUNTY MANAGEMENT RESPONSIBILITIES

Section 101 (4) 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. The Act requires that the financial statements so prepared be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

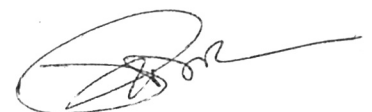
The Accounting Officer in charge of Finance and Planning is responsible for the preparation and presentation of the *County's* financial statements, which give a true and fair view of the state of affairs of the *County* for and as at the end of the financial year (period) ended on June 30, 2014. This 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 Finance and Planning 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 Finance and Planning 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 Finance and Planning 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 on July 15th 2015.



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY (TURKANA COUNTY)

We have audited the accompanying (consolidated) financial statements of *(Turkana)* for the year ended June 30, 2014, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The *County's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit 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 auditors' 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 *County'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's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date



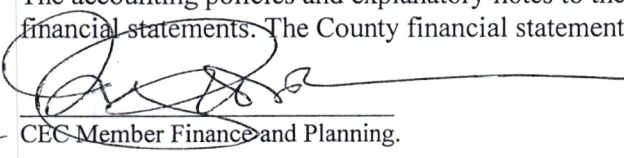
COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Ksh(000)	2012-2013 Kshs(000)
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	3,625,570	-
		6,868,190,990	276,265,420
Exchequer releases	4	-	-
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Proceeds from Sale of Assets	9	-	-
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	129,653,188	-
		7,001,469,748	276,265,420
TOTAL RECEIPTS			-
PAYMENTS			
Compensation of Employees	13	895,369,568	60,401,489
Use of goods and services	14	1,211,487,195	11,706,847
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	-	-
Other grants and transfers	18	315,928,435	-
Social Security Benefits	19	-	-
Acquisition of Assets	20	1,434,543,739	85,758,963
Finance Costs, including Loan Interest	21	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Other Payments	23	-	-
		3,857,328,937	157,867,299
TOTAL PAYMENTS			

SURPLUS/DEFICIT	3,144,140,811	118,398,121
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County financial statements were approved on 15 July 2015 and signed by:

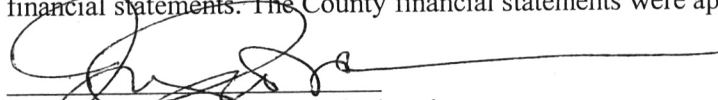

 CEC Member Finance and Planning.

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

VI. STATEMENT OF ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	24A	3,144,140,811	118,398,121
Cash Balances	24B	-	-
Cash Equivalents	24C	-	-
Outstanding Imprests	24D	-	-
TOTAL FINANCIAL ASSETS		3,144,140,811	118,398,121
REPRESENTED BY			
Fund balance b/fwd	25		-
Surplus/Deficit for the year		3,144,140,811	118,398,121
Prior year adjustments	26	-	
NET FINANCIAL POSITION		3,144,140,811	118,398,121

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County financial statements were approved on _____ 2015 and signed by:


 CEC Member- Finance and Planning.

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

VII. STATEMENT OF CASHFLOW

Receipts for operating income

Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	3,625,570	-
Exchequer Releases	4	6,868,190,990	276,265,420
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	129,653,188	-

Payments for operating expenses

Compensation of Employees	13	895,369,568	6,0401,489
Use of goods and services	14	1,211,487,195	11,706.847
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	-	-
Other grants and transfers	18	315,928,435	-
Social Security Benefits	19	-	-
Finance Costs, including Loan Interest	21	-	-
Other Expenses	23	-	-

Adjusted for:

Adjustments during the year

Net cash flow from operating activities		4,578,684,550	204,157,084
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CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	9	-	-
Acquisition of Assets	20	1,434,543,739	85,758,963

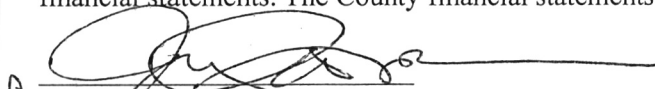
COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Net cash flows from Investing Activities	1,434,543,739	85,758,963
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CASHFLOW FROM BORROWING ACTIVITIES

Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		3,144,140,811	118,398,121
Cash and cash equivalent at BEGINNING of the year	24	118,398,121	-
Cash and cash equivalent at END of the year	24	3,144,140,811	118,398,121

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County financial statements were approved on 15th July 2015 and signed by:


 CEC Member - Finance and Planning.

COUNTY GOVERNMENT OF TURKANA

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	3,625,570.00	3,625,570.00	0%
Exchequer releases	8,143,995,474.00	-	8,143,995,474.00	6,868,190,990.00	1,275,804,484.00	16%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	-	-	-	129,653,188.00	129,653,188.00	0%
TOTALS	8,143,995,474	-	8,143,995,474	7,001,469,748	1,142,525,726	14%

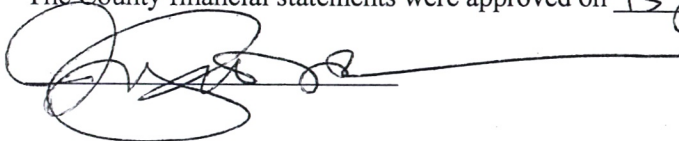
COUNTY GOVERNMENT OF UTKARINA

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

PAYMENTS			-		-	
Compensation of Employees	895,369,568	-	895,369,568	895,369,568.00	236,818,624	21%
Use of goods and services	1,211,487,195	-	1,211,487,195	1,211,487,195	375,617,217	24%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	-	-	-	315,928,435	315,928,435	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,434,543,739	-	1,434,543,739	1,434,543,739	258,012,241	15%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	3,541,400,502	-	3,541,400,502	3,857,328,937	554,519,647	13%

The County financial statements were approved on 15 July 2015 and signed by:



COUNTY GOVERNMENT OF TURKANA
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs)

f CEC member- Finance and Planning.

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
RECEIPTS					-	
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	3,625,570.00	- 3,625,570.00	0%
Exchequer releases	4,156,770,465.00	-	4,156,770,465.00	3,516,260,015.05	640,510,449.95	15%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets					-	0%
Reimbursements and Refunds					-	0%
Returns of Equity Holdings						0%
Other Receipts						0%

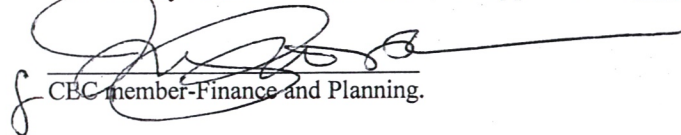
COUNTY GOVERNMENT OF TURKANA

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

TOTALS	4,156,770,465.00	-	4,156,770,465.00	3,519,885,585.05	636,884,879.95	15%
PAYMENTS						
Compensation of Employees	1,081,837,546	350,646	1,082,188,192	895,341,276	186,846,915.86	17%
Use of goods and services	1,812,343,873	14,749	1,812,358,622	551,938,347	1,260,420,275.39	70%
Interest payments			-		-	0%
Subsidies			-		-	0%
Transfers to Other Government Units			-		-	0%
Other grants and transfers			-		-	0%
Social Security Benefits			-		-	0%
Acquisition of Assets	69,402,706.00	78,378.96	69,481,085	100,416,483.85	- 30,935,398.89	-45%
Finance Costs, including Loan Interest			-		-	0%
Repayment of principal on Domestic and Foreign borrowing			-		-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	2,963,584,125.00	443,773.49	2,964,027,898	1,547,696,106.14	1,416,331,792.35	48%

The County financial statements were approved on 15 July 2015 and signed by:


CBC member-Finance and Planning.

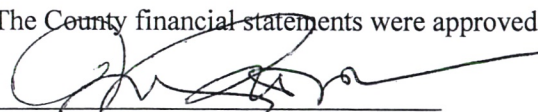
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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 %
RECEIPTS	-	-	-	-	-	
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	3,987,225,009	-	3,987,225,009	3,351,930,974.95	635,294,034.05	19%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTALS	3,987,225,009	-	3,987,225,009	3,351,930,975	635,294,034	0
PAYMENTS						

COUNTY GOVERNMENT OF TURKANA
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs)

Compensation of Employees	70,000,000.00	- 20,000,000.00	50,000,000.00	28,292.21	49,971,707.79	100%
Use of goods and services	3,594,411.35	- 231,773,498.00	228,179,086.65	656,623,971.45	- 884,803,058.10	388%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	-	-	-	315,928,434.35	- 315,928,434.35	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,516,000,000.00	110,000,000.00	1,626,000,000.00	1,337,052,360.15	288,947,639.85	18%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	1,589,594,411.35	141,773,498.00	1,447,820,913.35	2,309,633,058.16	- 861,812,144.81	-60%

The County financial statements were approved on 15 July 2015 and signed by:


 CEC member-Finance and Planning

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

XI. SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning account balance	-	-
<i>Total</i>	-	-

- Details of Exchequer Account

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer Provisioning account balance	-	-
<i>Total</i>	-	-



XII. 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* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

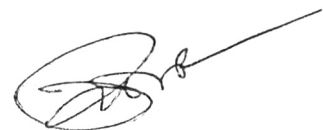
The *County* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County*. In addition, the *County* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County*.

3. In-kind contributions

In-kind contributions are donations that are made to the *County* 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 *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.

4. Cash and cash equivalents

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



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

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COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *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.

7. Comparative figures

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

8. Subsequent events

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

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX RECEIPTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
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)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

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

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014	2012 - 2013
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)				
(Insert name of donor)		-	-	-
		-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)				
World Food Program	14/02/2014	-	3,625,570	-
		-	-	-
Grants Received from other levels of government				

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

(Insert name of donor)				
(Insert name of donor)	-	-	-	-
Total	-	-	3,625,570	-



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 EXCHEQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,302,948,400	36,600,288.80
Total Exchequer Releases for quarter 2	1,379,592,467	121,265,131.24
Total Exchequer Releases for quarter 3	1,609,524,544	118,400,000.00
Total Exchequer Releases for quarter 4	2,576,125,579	
Total	6,868,190,990	276,265,420.04
Cash received in July 2014	796,211,644	
Total Allocation for FY13/14	7,664,402,594	

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from Central government entities (insert name of budget agency) (insert name of budget agency)		
Transfers from Counties (insert name of budget agency) (insert name of budget agency)		
TOTAL		

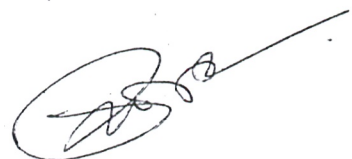
6 PROCEEDS FROM DOMESTIC BORROWINGS

	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		

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Domestic Currency and Domestic Deposits

Total



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

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

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

8 PROCEEDS FROM FOREIGN BORROWINGS

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

9 PROCEEDS FROM SALE OF ASSETS

	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	-	-

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
	-	-
Total	-	-

10 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	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
	-	-
Total	-	-

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

11 RETURNS OF EQUITY HOLDINGS

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

12 OTHER RECEIPTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	129,653,188	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
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	-	-
Total	129,653,188	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

13 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	657,800,688	60,401,489
Basic wages of temporary employees	111,350,222	-
Personal allowances paid as part of salary	18,115,046	-
Personal allowances paid as reimbursements	67,766,230	-
Personal allowances provided in kind	16,409,816	-
Pension and other social security contributions	5,222,916	-
Compulsory national social security schemes	2,217,551	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	16,487,099	-
Total	895,369,568	60,401,489.00

14 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	21,322,592	629,025
Communication, supplies and services	6,065,749	334,000
Domestic travel and subsistence	146,392,980	8,442,161
Foreign travel and subsistence	130,973,513	-
Printing, advertising and information supplies & services	21,604,889	556,535
Rentals of produced assets	955,878	-
Training expenses	59,977,473	-
Hospitality supplies and services	30,917,570	-
Insurance costs	114,207,654	-
Specialized materials and services	418,200	-

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Office and general supplies and services	30,582,004	490,200
Other operating expenses		-
	505,293,839	
Members fees dues and subscriptions	2,940,794	
Legal dues and arbitrations	16,659,928	
Contracted professional services	5,338,464	
Temporary committee	28,292,209	
Routine maintenance – vehicles and other		1,254,926
transport equipment	53,603,712	
Routine maintenance – other assets	4,512,264	-
Fuel,oil and lubricants	31,427,483	-
Non residential		
Total	1,211,487,195	11,706,847

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 INTEREST PAYMENTS

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

16 SUBSIDIES

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

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

(insert name)

TOTAL

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities See attached list		
Transfers to Counties (insert name of budget agency) (insert name of budget agency)		
TOTAL		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

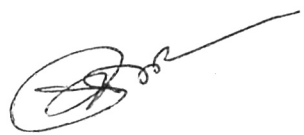
18 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	166,400,295	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Burial Grants		
Subsidies in finance to private	-	
Micro finance youth programme	149,528,140	
Total	315,928,435	-

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

19 SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	<hr/> <hr/>	<hr/> <hr/>



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	273,204,260.00	-
Refurbishment of Buildings	188,984,916.00	-
Construction of Roads	302,733,050.00	-
Construction and Civil Works	57,152,832.00	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	562,834,727.00	79,624,912.96
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	1,761,149.00	90,550.00
Purchase of Office Furniture and General Equipment	25,624,116.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	20,484,389.00	6,043,500.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	1,764,300.00	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Total	1,434,543,739	85,758,963
--------------	----------------------	-------------------

Kshs

Kshs

21 FINANCE COSTS, INCLUDING LOAN INTEREST

2013 - 2014

2012 - 2013

Kshs

Kshs

Exchange Rate Losses

Interest Payments on Foreign Borrowings

Interest Payments on Guaranteed Debt Taken over by Govt

Interest on Domestic Borrowings (Non-Govt)

Interest on Borrowings from Other Government Units

Total



COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 REPAYMENT OF 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		
Total		

23 OTHER EXPENSES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfer to Private Non-Financial Enterprises		
Other expenses		
Domestic Accounts		

24A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Central bank of Kenya(Revenue Account)	-	-	2,689,945,760.	118,398,121.00
Exchequer Account(Kenya Commercial Bank)	-	-	-	-
Central bank of Kenya(Development Account)			453,739,420	-
Central bank of Kenya(Recurrent Account)			226,294	-

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)-

Kenya Commercial Bank(Development)			183,855	-
Kenya Commercial Bank(Imprest Account)			427	-
Turkana County Assembly			45,055	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
Total			3,144,140,811	118,398,121.00

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24B: CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		

[Provide cash count certificates for each]

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Describe the nature of deposit</i>				
<i>Describe the nature of deposit</i>				
<i>Describe the nature of deposit</i>				
<i>Describe the nature of deposit</i>				
Total				

24D(i): OUTSTANDING IMPRESTS 2012-2013

Name of Officer or Institution	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
Total			

[Include an annex of the list is longer than 1 page.]

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24D(ii): OUTSTANDING IMPRESTS 2013-2014

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
Total			

[Include an annex of the list is longer than 1 page.]

25. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

26. PRIOR YEAR ADJUSTMENTS

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

COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

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COUNTY GOVERNMENT OF TURKANA
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

27.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others (<i>specify</i>)		

27.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to County Government entities		
Amounts due to third parties		
Others (<i>specify</i>)		



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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.

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

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 County 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.

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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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 2013	Outstanding Balance 2012	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 (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		

The County financial statements were approved on 15 July 2015 and signed by:


 f CEC Finance and Planning.

