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REPORT

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THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KERICHO

FOR THE YEAR ENDED 30 JUNE, 2023

PAPERS LAID

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COUNTY ASSEMBLY OF KERICHO

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.

2. Key Entity Information and Management

(a) Background information

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

(b) Key Management

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Dr. Patrick Mutai
2.	Clerk of the County Assembly	Martin Epus Patrick
3.	Deputy Director, Finance	Aggrey Kibet Kirui
4.	Senior Accountant	Rose Chelangat
5.	Senior Finance Officer	Cheruiyot Rotich
6.	Director Supply Chain Management	Geoffrey Rotich
7.	Human Resource Manager	Johana Koros
8.	ICT officer	Alfred Korir

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

Key Entity Information and Management (Continued)

No.	Designation	Name
1.	Accounting Officer- Clerk	Martin Epus
2.	Deputy Director, Finance	Aggrey Kirui
3.	Principal Accountant	Rose Chelangat
4.	Senior Finance Officer	Cheruiyot Rotich

(d) Fiduciary Oversight Arrangements

a. The public and other stakeholders through Public Participation play a significant role and greatly influence decision making and ultimately improving the governance process.

b. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.

c. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same in the full house of the County Assembly.

d. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.

e. Independent offices set by law, which are the Office of the Auditor General, and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.

f. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

(e) Entity Headquarters

County Assembly of Kericho Headquarters

P.O. Box 1526-20200,

Kericho County Assembly Offices

Nakuru-Kericho Road

Kericho-KENYA

(f) Entity Contacts

County Assembly of Kericho Contacts

Tell :(254) 0745169000

E-mail kcoassembly@gmail.com

Website: assembly.kericho.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank
P.O. Box 43-20100
Kericho

(h) Independent Auditor

Auditor General,

Office of The Auditor General,

Anniversary Towers, University Way,

P.O. Box 30084-00100

NAIROBI, KENYA.

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

(j) County Attorney

Kericho County Government,
P.O BOX 112-20200,
KERICHO.

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Kericho county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

a) The speaker of the county assembly.
b) The leader of the majority party; and
c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
b) Perform the roles set out under Article 185 of the Constitution.
c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
e) Approve county development planning; and
f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

a) Committee of Powers and Privileges
b) Public Accounts/Investment Committee
c) Budget and Appropriations Committee
d) Liaison Committee Committee
e) Procedure and Rules Committee
f) Powers and privileges Committee
g) Committee on Appointments
h) Delegated legislation Committee
i) Audit Committee
j) Agriculture, Livestock & Fisheries Committee
k) Education and Child Welfare Committee
l) Water and Sanitation Committee
m) Environment, Energy, Forestry, and Natural Resources Committee
n) Governance, Labour and Social Welfare Committee
o) Land, Housing, Physical Planning and Settlement Committee
p) Health Services Committee
q) Youth, Culture & Social Services Committee
r) Public Works, Roads and Transport Committee
s) Trade and Industrialization Committee
t) Cooperative management, Tourism & Wildlife Committee
u) Research, Information Technology and E-government Committee
v) Justice and Legal Affairs Committee
w) Finance & Economic Planning Committee

(a) AGRICULTURE, LIVESTOCK AND FISHERIES

The Committee on Agriculture, Livestock and Fisheries is contained in the second schedule of the Kericho County Assembly Standing Orders and their function concerns all matters related to agriculture, including crop and animal husbandry, irrigation, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals and veterinary services (excluding regulation of the profession).

The committee held 17 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Siele Julius	Chairperson	Waldai
Hon. Chepkemoi Beatrice	Vice Chairperson	Nominated
Hon. Erick Bett	Member	Kipchepor
Hon. Bett Cheruiyot	Member	Ainamoi
Hon. Ruto Anthony	Member	Kipkelion
Hon. Terer Francis	Member	Cheboin
Hon. Kipngeno Kirui	Member	Tebesonik
Hon. Langat Richard	Member	Kedowa/Kimugul
Hon. Rogony Kiprotich	Member	Sigowet

(b) HEALTH SERVICES

The Committee on Health Services is established pursuant to the Kericho County Assembly's Standing Order 205 which states it's subject area to be all matters relating to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria.

The committee held 35 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Bii Erick	Chairperson	Kaplelartet
Hon. Rotich Moses	Vice Chairperson	Tendeno/Sorget
Hon. Kipkoech Albert	Member	Soliat
Hon. Maritim David	Member	Chepseon
Hon. Matkeir Isaack	Member	Nominated
Hon. Tonui Ednah	Member	Nominated
Hon. Mutai Dominic	Member	Kabianga/Chemamul
Hon. Ngetich Gilbert	Member	Kisiara
Hon. Rono Philip	Member	Kamasian

(c) YOUTH CULTURE AND SOCIAL SERVICES

The Committee on Youth Culture and Social Services is established pursuant to the Kericho County Assembly's Standing Order 205 which states it's subject area to be

all matters relating to youth, persons with disabilities, orphans, vulnerable person, cultural activities public entertainment and public amenities including sport and cultural activities and facilities control of drugs and pornography cinemas video show firefighting services and disaster management.

The committee held 27 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Anthony Ruto	Chairperson	Kipkelion
Hon. Kipngeno Kirui	Vice Chairperson	Tebesonik
Hon. Kemoi Peter	Member	Kapsuser
Hon. Koskei Vincent	Member	Nominated
Hon. Opile Noella	Member	Nominated
Hon. Philip Mutai	Member	Kipchimchim
Hon. Evaline Chebwogen	Member	Nominated
Hon. Chepngeno Gabriella	Member	Nominated
Hon. Edna Tonui	Member	Nominated

(d) PUBLIC WORKS ROADS AND TRANSPORT

The Committee on Transport, Roads and Public Works is established pursuant to the Kericho County Assembly's Standing Order 205 which states it's subject area to be all matters relating to transport, including County Roads, street lighting, traffic and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works

and services including storm water management systems in built-up areas and water and sanitation services.

The committee held 16 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Ngetich Gilbert	Chairperson	Kisiara
Hon. Paul Bii	Vice Chairperson	Kapsaos
Hon. Rotich Haron	Member	Cheptororiet/Sertut
Hon. Kipkoech Albert	Member	Soliat
Hon. Chirchir Paul	Member	Kapsoit
Hon. Ngetich Hezron	Member	Chilchila
Hon. Rotich Moses	Member	Tendeno/Sorget

(e) JUSTICE AND LEGAL AFFAIRS

The mandate of the Committee on Justice and Legal Affairs is established pursuant to the Kericho County Assembly Standing Order 205 whose mandates amongst others include to investigate, inquire into and report on all matters and operations with regards to: Constitutional affairs, the administration of law and justice including the election.

The committee held 20 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Koskei Simon	Chairperson	Kunyak
Hon. Birir Amos	Vice Chairperson	Kapkatet

Hon. Bett Erick	Member	Kipchebor
Hon. Korir Fancy	Member	Nominated
Hon. Bii Paul	Member	Kapsaos
Hon. Kirui Vincent	Member	Litein
Hon. Rotich Moses	Member	Tendeno/Sorget
Hon. Ngetich Hezron	Member	Chilchila
Hon. Dr. Naaman Rop	Member	Soin

(f) LANDS, HOUSING AND PHYSICAL PLANNING

The Committee on Lands, Housing, Physical Planning and Settlement is established pursuant to the Kericho County Assembly's Standing Order 205 which states it's subject area to be all matters relating to land surveying and mapping, housing, boundaries and fencing.

The committee held 45 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Ngetich Hezron	Chairperson	Chilchila
Hon. Mutai Dominic	Vice Chairperson	Kabianga/Chemamul
Hon. Korir Vincent	Member	Londiani
Hon. Rotich Haron	Member	Cheptororiet/Sertut
Hon. Serem Bavina	Member	Nominated

Hon. Bii Erick	Member	Kaplelartet
Hon. Cheruiyot Martin	Member	Kapkurgerwet
Hon. Kipngeno Kirui	Member	Tebesonik
Hon. Kirui Vincent	Member	Litein

(g) EDUCATION AND CHILD WELFARE

The departmental Committee on Education and Child Welfare were established pursuant to the provisions of the Standing Order 205 which outlines its subject area to be **all** matters related to pre-primary education, village polytechnics, home-craft centers, and children's welfare including child care facilities.

The committee held 42 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Bett Cheruiyot	Chairperson	Ainamoi
Hon. Mutai Dominic	Vice Chairperson	Kabianga/Chemamul
Hon. Korir Vincent	Member	Londiani
Hon. Rotich Haron	Member	Cheptororiet/Sertut
Hon. Serem Bavina	Member	Nominated
Hon. Bii Erick	Member	Kaplelartet
Hon. Cheruiyot Martin	Member	Kapkurgerwet
Hon. Kipngeno Kirui	Member	Tebesonik

Hon. Kirui Vincent	Member	Litein

(h) GOVERNANCE LABOUR AND SOCIAL WELFARE

The mandate of the Governance Labour and Social Welfare is stipulated in the Kericho County Assembly Standing Order 205 and concerns "all matters relating to labour, trade union relations, manpower or human resource planning, gender, culture and social welfare, county heritage, County public Service and ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

The committee held 26 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Terer Francis	Chairperson	Cheboin
Hon. Chepngeno Gabriella	Vice Chairperson	Nominated
Hon. Mercy Gikonyo	Member	Nominated
Hon. Irine Langat	Member	Nominated
Hon. Bii Paul	Member	Kapsaos
Hon. Koskei Simon	Member	Kunyak
Hon. Opile Noella	Member	Nominated
Hon. Chepkemoi Beatrice	Member	Nominated
Hon. Langat Winny	Member	Nominated

(i) FINANCE AND ECONOMIC PLANNING

The Committee on Finance and Economic Planning is established pursuant to the Kericho County Assembly's Standing Order 205 and schedule two which states the subject area of the Committee to be all matters relating to management of public finance and economic planning.

The committee held 35 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Bosuben Hillary	Chairperson	Cheplanget
Hon. Opile Noella	Vice Chairperson	Nominated
Hon. Bett Erick	Member	Kipchebor
Hon. Chirchir Paul	Member	Kapsoit
Hon. Birir Amos	Member	Kapkatet
Hon. Mibey Anita	Member	Chemosot
Hon. Kiprotich Rogony	Member	Sigowet
Hon. Chepngeno Jesca	Member	Nominated
Hon. Chelangat Monica	Member	Nominated

(j) WATER, ENERGY AND SANITATION

Mandate for Water and Sanitation Committee

The Committee on Water , Energy and Sanitation is established pursuant to the Kericho County Assembly's Standing Order 205 and schedule two which states the subject area of the Committee to be all matters related to implementation of specific county government policies on water distribution, management, regulation; sewerage and sanitation services.

The committee held 38 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Kemoi Peter	Chairperson	Kapsuser
Hon. Lily Sirma	Vice Chairperson	Nominated
Hon. Korir Vincent	Member	Londiani
Hon. Cheruiyot Martin	Member	Kapkurgerwet
Hon. Korir Mathew	Member	Chaik
Hon. Mibey Anita	Member	Chemosot
Hon. Dr Rop Naaman	Member	Soin
Hon. Korir Fancy	Member	Nominated
Hon. Anthony Ruto	Member	Kipkelion

(k) ENVIRONMENT, FORESTRY AND NATURAL RRSOURCES

The Committee on Environment Forestry and Natural Resources is established pursuant to the Kericho County Assembly's Standing Order 205 which states the subject area to be all matters relating to implementation of specific county government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising, refuse removal, refuse dumps and solid waste disposal and all matters related to electricity and gas reticulation and energy regulation.

The committee held 13 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Langat Richard	Chairperson	Kedowa/Kimugul
Hon. Gikonyo Mercy	Vice Chairperson	Nominated
Hon. Gabriella Chepngeno	Member	Nominated
Hon. Maritim David	Member	Chepseon

Hon. Anita Mibey	Member	Chemosot
Hon. Koskei Vincent	Member	Nominated
Hon. Matkeir Isaac	Member	Nominated
Hon. Keino Dorah	Member	Nominated
Hon. Langat Irine	Member	Nominated

(l) TRADE AND INDUSTRIALIZATION

The Committee on Trade and Industrialization is established pursuant to the Kericho County Assembly's Standing Order 205 which states the subject area to be all matters related to trade development and regulation, including markets, trade licences (excluding regulation of professions), fair trading practices, betting, lotteries, casinos and other forms of gambling, racing and liquor licensing.

The committee held 35 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Cheruiyot Martin	Chairperson	
Hon. Chepngeno Jessica	Vice Chairperson	Nominated
Hon. Terer Francis	Member	Cheboin
Hon. Kemoi Peter	Member	Kapsuser
Hon. Langat Richard	Member	Kedowa/Kimugul
Hon. Kiprotich Rogony	Member	Sigowet
Hon. Koskei Vincent	Member	Nominated
Hon. Langat Winny	Member	Nominated
Hon. Sirma Lilly	Member	Nominated

(m)COOPERATIVE MANAGEMENT, TOURISM AND WILDLIFE

The committee on Cooperative Management, Tourism and Wildlife was established pursuant to Standing Order number 205 and approved by the County Assembly in February 2023. The mandate of the committee on Cooperative Management, Tourism and Wildlife is contained in the second schedule of the Kericho County Assembly Standing Orders and concerns all matters related to cooperative societies, local tourism, museums, county parks, beaches and recreational facilities.

The committee held 24 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Mutai Philip	Chairperson	
Hon. Bett Gladys	Vice Chairperson	Nominated
Hon. Rono Philip	Member	Kamasian
Hon. Korir Fancy	Member	Nominated
Hon. Serem Bavina	Member	Nominated
Hon. Birir Amos	Member	Kapkatet
Hon. Gikonyo Mercy	Member	Nominated
Hon. Tonui Ednah	Member	Nominated
Hon. Chelangat Monica	Member	Nominated

(n) RESEARCH, INFORMATION TECHNOLOGY AND E- GOVERNMENT

The Committee on Research, Information Technology and E-Government is established pursuant to the Kericho County Assembly's Standing Order 205 which states the subject area to be all matters related to county communication, information, broadcasting, development and management, and hiring, libraries, research and county technological advancement.

The committee held 17 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Kirui Vincent	Chairperson	Litein
Hon. Winny Langat	Vice Chairperson	Nominated
Hon. Serem Bavina	Member	Nominated
Hon. Korir Mathew	Member	Chaik
Hon. Bett Gladys	Member	Nominated
Hon. Jessica Chepngeno	Member	Nominated
Hon. Sirma Lilly	Member	Nominated
Hon. Mutai Dominic	Member	Kabianga/Chemamul
Hon. Korir Vincent	Member	Londiani

(o) BUDGET AND APPROPRIATIONS

The Kericho County Assembly Standing Order 201(1) established the Budget and Appropriation committee whose mandate is as follows:-

(a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,

(b) Discuss and review the estimates and make recommendations to the Assembly;

(c) Examine the County Budget Policy Statement presented to the Assembly;

(d) Examine Bills related to the county budget, including Appropriations Bills; and

(e)Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The committee held 41 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Albert Kipkoech	Chairperson	Soliat
Hon,Kiprotich Rogony	Vice Chairperson	Sigowet
Hon. Anita Cherono Mibey	Member	Chemosot
Hon. Vincent Kipkirui Korir	Member	Londiani
Hon. Richard Cheruiyot	Member	Kedowa/Kimugul
Hon. David Kipkorir Maritim	Member	Chepseon
Hon. Simon Koskei	Member	kunyak
Hon. Philip Rono	Member	Kamasian
Hon. Hezron Kipngeno	Member	Chilchila
Hon. Moses Cheruiyot	Member	Tendeno/Sorget
Hon. Anthony Ruto	Member	Kipkelion
Hon. Paul Kibiegon Chirchir	Member	Kapsoit
Hon. Cheruiyot Bett	Member	Ainamoi
Hon. Martin Kiplangat	Member	Kapkurgerwet
Hon. Eric Kipkirui Bett	Member	Kipchebor
Hon. Philiph Kipngenoh Mutai	Member	Kipchimchim
Hon Paul Kiptoo Bii	Member	Kapsaos
Hon. Gilbert Kiprob Ngetich	Member	Kisiara
Hon Kipngeno Kirui	Member	Tebesonik
Hon. Francis Kiplangat Terer	Member	Cheboin
Hon. Vincent Kipngeno Kirui	Member	Litein
Hon. Hillary Kibet Bosuben	Member	Cheplanget
Hon Amos Kimutai Birir	Member	Kapkatet

Hon Dominic Kipkirui Mutai	Member	Kabianga/Chemamul
Hon. Julius Kipkorir Siele	Member	Waldai
Hon. Haron Kipkemoi Rotich	Member	Cheptororiet/Sertut
Hon. Mathew Kipkirui Korir	Member	Chaik
Hon Peter Kibet Kemoi	Member	Kapsuser
Hon. Erick Kiprop Bii	Member	Kaplelartet
Hon. Naaman Kipsigei Rop	Member	Soin

(p) COMMITTEE ON IMPLEMENTATION

The mandate of the Committee on Implementation is stipulated in the Kericho County Assembly Standing Order 203 and "involves scrutinizing the resolutions of the assembly (including adopted Committee reports), petitions and the undertakings given by the County Executive Committee and examine:-

a) Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented: and whether such implementation has taken place within the minimum time necessary; and
b) Whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary.

The committee held 24 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Naaman Rop	Chairperson	Soin
Hon. Isaack Matkeir	Vice Chairperson	Nominated
Hon. Cheruiyot Bett	Member	Ainamoi
Hon. Anthony Ruto	Member	Kipkelion

Hon. Gilbert Ngetich	Member	Kisiara
Hon. Philip Rono	Member	Kamasian
Hon. Beatrice Chepkemoi	Member	Nominated
Hon. Evalyne Chebwogen	Member	Nominated
Hon. Haron Rotich	Member	Cheptororiet/Sertut

(q) POWERS AND PRIVILEGES

The mandate of the Committee on Powers and Privileges as stipulated in the Kericho County Assembly Standing Order No.18, is to exercise all the powers and privileges bestowed by the constitution and statute, including the power to summon witnesses, receive evidence and to request for and receive papers and documents from the Government and the public.

The committee held 7 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Dr. Patrick Mutai	Chairperson	Speaker
Hon. Evalyne Chebwogen	Vice Chairperson	Nominated
Hon. Eric Bett	Member	Kipchebor
Hon. Hon. Fancy Korir	Member	Nominated
Hon. Bavina Serem	Member	Nominated
Hon. Paul Chirchir	Member	Kapsoit
Hon. Philip Rono	Member	Kamasian
Hon. Anita Mibey	Member	Chemosot
Hon. Haron Rotich	Member	Cheptororiet/Sertut

(r) AUDIT COMMITTEE

The audit committee was constituted in 2021. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held 5 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation
Dr. Patricia Chepkwony	Chairperson
CPA Kipkemoi Cheruiyot	Member
CPA Winny Chepkemoi	Member
CPA Denis Koros	Secretary

(s) PUBLIC ACCOUNTS AND INVESTMENT COMMITTEE

The County Public Investments and Accounts Committee shall be responsible for-

(a) The examination of the accounts showing the appropriations of the sum voted by the Assembly to meet the public expenditure and of such other accounts laid before the Assembly as the Committee may think fit.

(b) the examination of the reports, accounts and workings of the county public investments

(c) the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices:

i. matters of major County or National Government policy as distinct from business or commercial functions of the public investments;

ii. matters of day-to-day administration; and,

iii. Matters for the consideration of which machinery is established by any special statute under which a particular county public investment is established.

The committee held 1meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Vincent Korir	Chairperson	Londiani
Hon. Monica Chelangat	Vice Chairperson	Nominated
Hon. Albert Kipkoech	Member	Soliat
Hon Eric Bii	Member	Kaplelartet
Hon. Paul Chirchir	Member	Kapsoit
Hon. Hillary Bosuben	Member	Cheplanget
Hon. Gabriella Chepngeno	Member	Nominated
Hon. Julius Siele	Member	Waldai
Hon. Keino Dorah	Member	Nominated

(t) DELEGATED COUNTY LEGISLATION COMMITTEE

Committee on Delegated Legislation function is to scrutinize all statutory instruments and submit the same to the County Assembly for deliberation.

The committee held 19 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. David Maritim	Chairperson	Chepseon
Hon. Ednah Tonui	Vice Chairperson	Nominated
Hon. Fancy Korir	Member	Nominated
Hon. Bavina Serem	Member	Nominated
Hon. Vincent Koskei	Member	Nominated
Hon. Opile Noella	Member	Nominated
Hon. Isaack Matkier	Member	Nominated
Hon. Kiprotich Rogony	Member	Sigowet

Hon. Mercy Gikonyo	Member	Nominated

(u) PROCEDURE AND RULES COMMITTEE

The Committee is established pursuant to Standing Order 202 whose mandate is to consider and report on all matters relating to the standing orders.

The committee held 14 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Dr. Patrick Mutai	Chairperson	Speaker
Hon. Vincent Koskei	Vice Chairperson	Nominated
Hon. Dorah Keino	Member	Nominated
Hon. Ednah Tonui	Member	Nominated
Hon. Paul Chirchir	Member	Kapsoit
Hon. Winny Langat	Member	Nominated
Hon. Anita Mibey	Member	Chemosot
Hon. Evalyne Chepwogen	Member	Nominated
Hon. Gladys Bett	Member	Nominated

(v) HOUSE BUSINESS COMMITTEE

The mandate of the House Business Committee as stipulated in the Kericho County Assembly Standing Order 166 which is to prepare and if necessary, from time to time adjust the Assembly Calendar with the approval of the County Assembly; Monitor and oversee the implementation of the Assembly Business and programmes; Implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the Assembly; determine the order in which the reports of committees shall be debated in the assembly; may take decisions and issue directives and guidelines to prioritize or postpone any business of the assembly acting with the concurrence of the Leader of the Majority

Party or the Leader of the Minority Party as the case may be; and consider such matters as may from time to time arise in connection with the business of the Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these standing orders or from time to time by the Assembly.

The committee held 21 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Dr. Patrick Mutai	Chairperson	Speaker
Hon. Irene Langat	Vice Chairperson	Nominated
Hon. Philip Rono	Member	Kamasian
Hon. Moses Rotich	Member	Tendeno/Sorget
Hon. Winny Langat	Member	Nominated
Hon. Kipngeno Kirui	Member	Tebesonik
Hon. Dorah Keino	Member	Nominated
Hon. Cheruiyot Bett	Member	Ainamoi
Hon. Gladys Bett	Member	Nominated

(w) COMMITTEE ON SELECTION

The mandate of the Committee on Selection as stipulated in the Kericho County Assembly Standing Order 167 is to nominate members to serve in Committees, save for the membership of the Assembly Business Committee and Committee on Appointments.

Further, Standing Orders 195 (1) of the Kericho County Standing Orders provides that '*Unless a more regular interval is prescribed under any written law or these Standing Orders, each select committee shall submit half yearly Progress reports to the Liaison Committee.*'

The committee held 13 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Philip Rono	Chairperson	Kamasian
Hon. Gilbert Ngetich	Vice Chairperson	Kisiara
Hon. Martin Cheruiyot	Member	Kapkurgerwet
Hon. Albert Kipkoech	Member	Soliat
Hon. Richard Langat	Member	Kedowa/Kimugul
Hon. Hezron Kipngeno	Member	Chilchila
Hon. Peter Kemoi	Member	Kapsuser
Hon. Beatrice Chepkemoi	Member	Nominated
Hon. Eric Bii	Member	Kaplelartet

(x) COMMITTEE ON APPOINTMENTS

The Committee on Appointments was established pursuant to Kericho County Assembly Standing Order 199. Standing Order 199 provides that *the Committee on Appointments shall consider for approval by the Assembly, appointments under Article 179 (2) of the Constitution of Kenya (County Executive Committee Members).*

The committee held 22 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Dr. Patrick C. Mutai	Chairperson	Speaker
Hon. Philip Rono	Vice Chairperson	Kamasian
Hon. Cheruiyot Bett	Member	Ainamoi
Hon. Paul Chirchir	Member	Kapsoit
Hon. Rogony Kiprotich	Member	Sigowet
Hon. Anthony Rutto	Member	Kipkelion

Hon. David Maritim	Member	Chepseon
Hon. Anita Mibey	Member	Chemosot
Hon. Dominic Mutai	Member	Kabianga/Chemamul

(y) SPEAKERS PANEL

The Speaker's Panel is stipulated in the Kericho County Assembly Standing Order 27 which is a panel consisting of the Speaker and four other members of the County Assembly to be known as the First, Second, Third and Fourth Panelist who shall be entitled to exercise all the powers vested in the Chairperson of Committees of the Whole.

The committee held 11 meetings in FY 2022/2023. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Dr. Patrick Mutai	Chairperson	Speaker
Hon. Eric Bett	Vice Chairperson	Kipchebor
Hon. Paul Chirchir	Member	Kapsoit
Hon. Anita Mibey	Member	Chemosot
Hon. Vincent Koskey	Member	Nominated

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held public participation on the County Integrated Development Plan (CIDP) for the FY 2023 -2027 in the 30 wards between the dates of 8th -12th May 2023. The County Assembly also held public participation on the County Budget Estimates for the FY 2023/2024 on 5th June 2023 in all the sub counties. Public Participation and stakeholder engagement is important as in ensures the public and stakeholder's expectations are aligned to the County Service delivery charter.

Risk management

The County Assembly Service Board in this financial year approved the Risk Management policy which sets out the risk management framework for all the activities within the County Assembly Service Board.

Compliance

The County Assembly operations are guided by the following laws:

1. Constitution of Kenya;
2. County Government Act 2012;
3. County Assembly Services Act,2017;
4. Public Procurement and Disposal Act 2015;
5. County Assemblies Powers and Priviledges Act,2017;
6. Petition to County Assembly (Procedures) Act,2020;
7. Public Appointments (County Assembly Approvals) Act; and
8. County Assembly Internal Policies- Career progression guide, Transport Policy, Human Resource Manual, Training Policy, Airtime Policy, Internship policy and code of conduct for public and state officers.

The County Assembly is in compliance with the said laws.

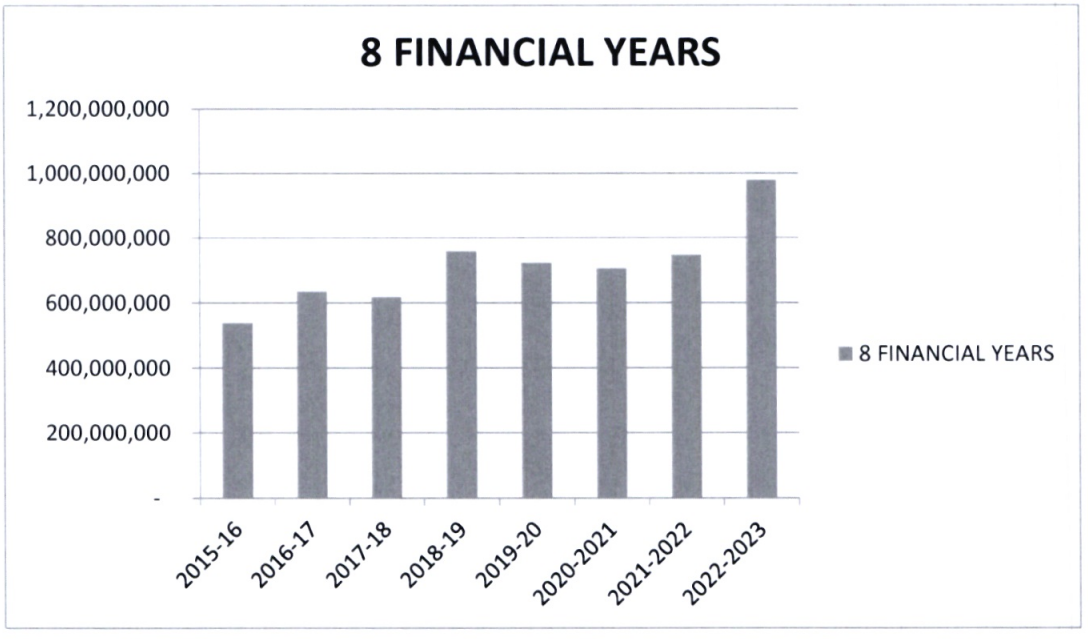
4. Foreword by the Clerk of the Assembly

(i) Budget performance

This is the County Assembly of Kericho financial statements and reports for the 2022-2023 financial period ending 30th June 2023. This report was prepared and presented as required by Section 168 of the Public Financial Management (PFM) Act 2012. The report expounds on the revenues received from national equitable share alongside the expenditure incurred by the County Assembly in service provision during the financial year.

During the FY 2022-2023, the County Assembly received its amount of Ksh.914,130,822 against the budget of Ksh. 979,487,827. The Assembly spent the money based on the budget vote heads and it lived within its budget vote heads. There were no major deviations from the vote heads and there were no pending bills at the close of the financial year 2022-2023.

BUDGET LINES FOR THE 8 FINANCIAL YEARS

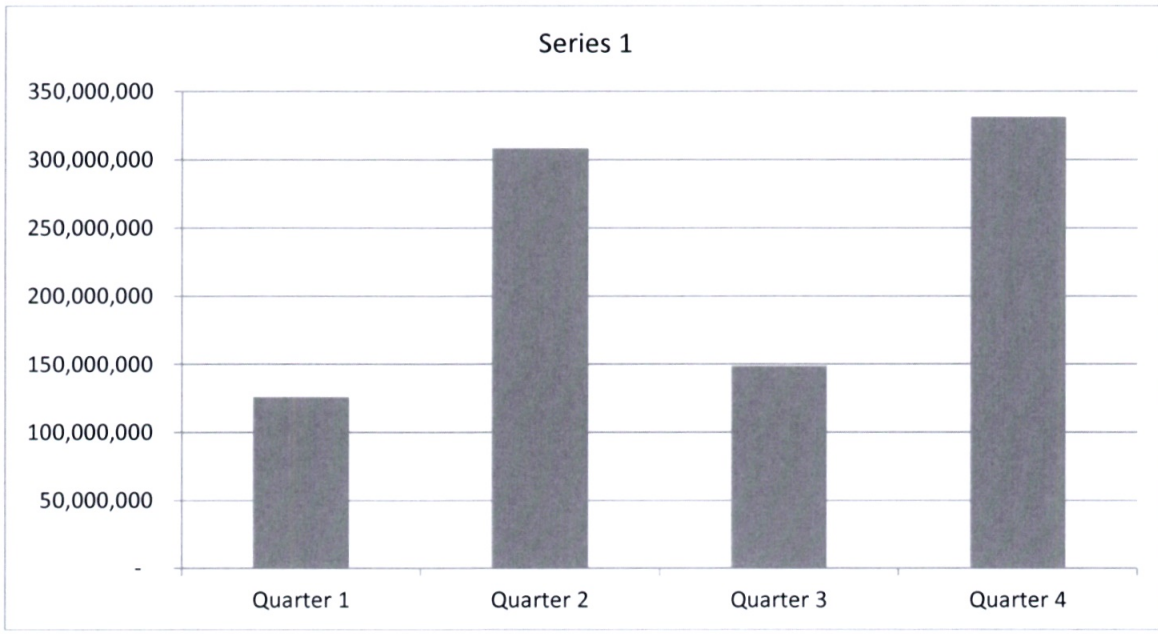


The County Assembly budget increased between the first three (3) financial years, drop slightly in the financial year 2017/2018, and increased in the financial year 2018/2019 because of development aspect. In the financial year 2019/2020, it decreased slightly due to

decrease in the development aspect allocation as shown by the line graph above. In the financial year 2020-2021 it also decreased slightly to amount of Ksh. 689,331,476 due to decrease in the development aspect. In the Financial year 2021-2022 it increased due to the Development aspect. The current financial year had the largest budget of Ksh.979,487,827 because of the aspect of car reimbursement for the members of the County Assembly.

The County Assembly had an amount of Ksh. 979,487,827 in the financial year available for spending. Ksh. 914,130,822 was received in the four quarters of the financial year as shown below.

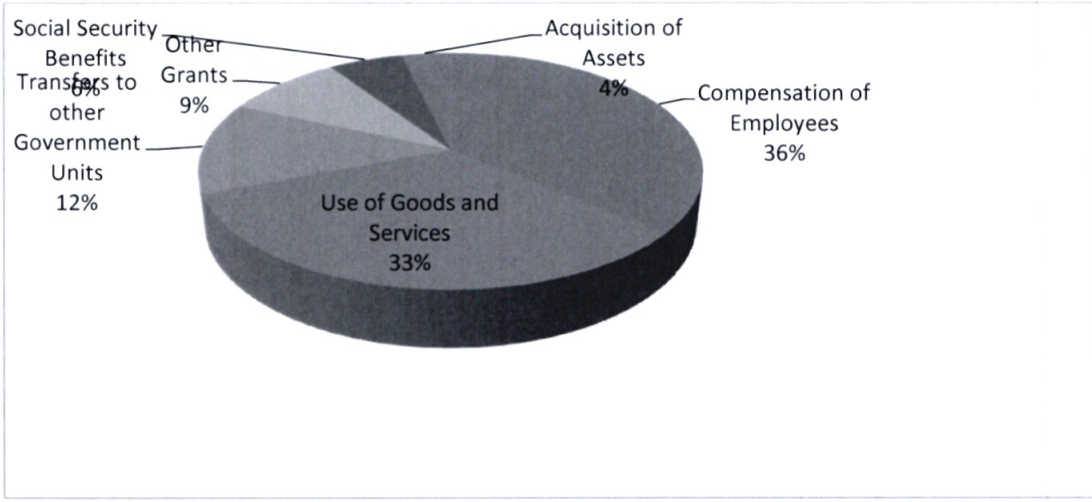
TOTAL RECEIPTS FOR THE FINANCIAL YEAR 2022-2023



From the bar graph above, much of the funds were received in the fourth quarter.

The County Assembly had cumulative expenditure of Ksh.914,107,252 that translates to approximately 93.32% of total funds available for spending in 2022-2023 financial year.

TOTAL EXPENDITURE FOR THE FINANCIAL YEAR 2022-2023



As per the pie chart, 33% of the expenditure was for use of goods and services, and 36% for compensation of employees. Transfer to other government entities got an allocation of 12% of the total expenditure, other grants was 9% and Acquisition of assets at 4% respectively. Social security Benefits was at 6%.

(ii) Operational Performance

(a) Laws passed by County Assembly

NO	POLICY/LAW TITLE	COMMENTS
1	County Fiscal Strategy Paper, 2023	It highlights budget ceilings for each department.
2	Annual Development Plan for the FY 2022/2023	This plan outlines developmental programmes that will be carried out by each department for the said financial year
3	Debt Management Strategy Paper, 2023	This paper outlines the County debt and strategy put in place to settle the debts.
4	Budget Estimates for the FY 2022/2023	It highlights the priority programmes and estimates for each programme.
5	County Integrated Development plan	This outlines the development programmes to

		be undertaken in a five year period
6	The Kericho County Supplementary Appropriation Act, 2023.	To authorize the issue of certain sums of money out of the County Revenue Fund and their application towards the service of the year ending on the 30th June, 2023 and to appropriate those sums for certain public services and purposes.
7.	Kericho County Finance Bill,2023	This bill provides for charges on various fees and permits to be collected by the county
8	Budget Estimates 2023/2024	This outlines the budget estimates for the year ending 30th June, 2024.
9	The Kericho County Supplementary Appropriation (No.2) Act, 2023	To authorize the issue of certain sums of money out of the County Revenue Fund and their Application towards the service of the year ending on the 30thJune, 2022 and to appropriate those sums for certain public services and purposes.

(a) Dates When Budget was passed

NO	Budget	Dates
1	Budget Estimates FY 2022-2023	15th June, 2022
2	Supplementary Budget 1 FY 2022-2023	13th January, 2023
3	Supplementary Budget 2 FY 2022-2023	5th May, 2023

(iii) Performance of key development projects

Since the beginning of Assembly in April 2013 to date, it has the following development projects;

1. Improvement and furnishing of the County Assembly Chamber
2. Construction of perimeter wall around the County Assembly

3. Refurbishment of the County Assembly building
4. Purchase of Speaker's residence land
5. Lighting on the perimeter wall
6. Installation of the cabros on the County Assembly Car Park
7. Electrification of the County Assembly Perimeter wall
8. Extension of the County Assembly perimeter wall

In this financial year 2022-2023, the following were the major projects that were done;

a) The proposed speaker's residence that is currently under construction.
b) Refurbishment of the County Assembly buildings.
c) The Proposed ladies Washrooms were completed.
d) Acquisition of Speaker's official car.

This has improved the effectiveness and efficiency of the assembly operations.

a) Comment on value-for-money achievements

The County Assembly of Kericho has continuously strived to achieve value for money. It was able to live within its budget vote heads without major deviations. There were no pending bills at the close of the financial year 2022/2023. Contractors were paid for their goods and services hence empowering them economically.

(iv) Challenges and Recommended Way Forward

The following key challenges were noted in the financial year and the same affected performance;

a) Late release of funds from the Exchequer
b) The continuous update on IFMIS thus training need.
c) Lengthy consultations on the budget process that had tight timelines to cater for all sectors and departments
d) Reallocation of funds that led to supplementary budgets hence no utilisation of votes accurately.

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Name: Martin Epus

Clerk of the County Assembly

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526-20200, KERICHO.

5. Statement of Performance against County Assembly Predetermined Objectives

Guidance

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 Kericho is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2022/2023.

Program 1	**Objective**	**Outcome**	**Indicator**	**Performance**
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 2021/2022,MCA were trained on bills analysis and oversight role on financial matters
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	Kericho County Assembly standing orders were reviewed and resulted to approved standing orders
Program 2	**Objective**	**Outcome**	**Indicator**	**Performance**
Capacity development for staff	Enhanced professional development of Staffs – Provide ongoing professional development for Staffs	Increased ability of staffs to perform duties as expected	Performance Appraisal forms reviewed	All the staffs of the departments in various cadres were appraised and formed a basis for promotions

6. Corporate Social Responsibility Statement/Sustainability Reporting

Kericho County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

a) Sustainability strategy and profile

The top management especially the accounting officer has always endeavoured to ensure prudent use of meagre resources allocated to the County Assembly annually basing on the International Public Sector Accounting Standards.

b) Environmental performance

The environmental policy adhered to by the County assembly is the broader county policy on environmental management. For instance, the County keeps litter in bins provided and ensures trees and flowers are tendered. The Assembly also sensitizes its members to keep the environment clean and safe.

c) Employee welfare

The County assembly has approved schemes of service and career progression manual. Further, the County assembly has an internship policy actioned in the FY 2022/2023. Staffs both of the lower and upper cadre have been promoted competitively and most staffs have benefitted from the car loan and mortgages scheme. A policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) is in the process of being developed.

d) Market place practices-

i. Responsible competition practice.

The County Assembly through oversight and representation ensures that members through committees put the executive to check. Further, the county assembly members by way of competing to serve their constituents learn from each and while respecting boundary delimitation where they are elected.

ii. **Responsible Supply chain and supplier relations**

The County Assembly advertises for tenders in each Financial Year as following the laid down procedures in the public procurement and assets disposal Act, 2015 and awards tenders based on fair completion and upon supplies and works, payments are processed following public finance management prudence.

iii. Responsible marketing and advertisement

The County assembly always keeps the public informed through its active face book wall and its website. Some of the posts especially in the social media aimed giving facts over misinterpretations and incorrect political statements. The County assembly advertises its activities through newspaper in wider circulation and at times through local radio station

iv. **Product stewardship**

The County Assembly through public participation have always educated the public on the role of the County Assembly. Through such forums, the county assembly safeguards its products such as bills and motions approved for the benefit of the County residents.

e) Community Engagements-

The County Assembly has participated in the Corporate social responsibility through the following activities:-

i. Organizing footballs and volleyball tournaments through County Assembly members including purchase of sports gear through member of county assembly initiatives'.
ii. Visiting children's homes during the national holidays by both staff and Honourable members.
iii. Assisting the Disability by supporting when they are having functions within the County.

7. 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, 2023. 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, 2023, 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 year 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 5/02 2024.

.....

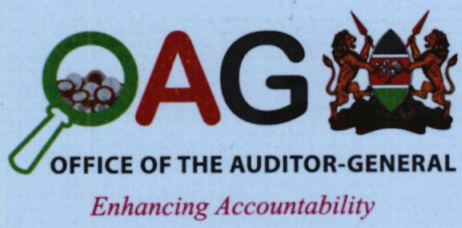
Name:

Clerk of the County Assembly

05 FEB 2024

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KERICHO FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose

C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kericho set out on pages 1 to 39, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, 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 Kericho as at 30 June, 2023 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 County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances in Comparative Amounts

The statement of receipts and payments reflects comparatives amounts in respect of use of goods and services amounting to Kshs.340,558,356 as disclosed in Note 5 to the financial statements which includes Kshs.5,524,071 and Kshs.2,745,076 in respect of rentals of produced assets and specialized materials and services respectively that were at variance with the previous years audited amounts of Kshs.4,775,912 and Kshs.3,493,235 in the re-stated financial statements for the year 2021/2022 resulting to unexplained and unreconciled variance of Kshs.748,159 for each expenditure item.

In the circumstances, the accuracy and completeness of the comparative amounts of Kshs.5,524,071 and Kshs.2,745,076 in respect of rentals of produced assets and specialized materials and services respectively could not be confirmed.

1.2 Variances Between Financial Statements and Integrated Financial Management Information System (IFMIS) Reports

The financial statements presented for audit and the Integrated Financial Management Information Systems (IFMIS) reports provided for audit had significant variances as detailed below:

Item Description	Financial Statements (Kshs.)	IFMIS (Kshs.)	Variance (Kshs.)
Transfers from CRF	914,130,822	895,685,204	18,445,618
Compensation of Employees	331,179,225	310,066,184	21,113,041
Use of Goods and Services	299,971,998	281,706,447	18,265,551
Transfer to Other Government Entities	115,318,307	210,859,696	95,541,389
Social Security Benefits	51,638,558	42,421,308	9,217,250
Acquisition of Assets	34,084,624	12,885,976	(200,016,088)
Accounts Payables - Deposits	-	2,270,924,971	(2,270,924,971)

The variances have not been explained or reconciled.

2. Unsupported Foreign Travel and Subsistence Expenditure

The statement of receipts and payments reflects an amount of Kshs.299,971,998 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements includes foreign travel and subsistence expenditure of Kshs.55,162,680. The payments were made to Members of County Assembly and staff to cater for trips to seven (7) foreign countries. However, justification that the trainings were not locally available and the training needs assessment in support of the foreign trainings were not provided for audit.

In the circumstances, the accuracy and regularity of the expenditure amounting to Kshs.55,162,680 in respect of use of foreign travel and subsistence expenditure could not be confirmed.

3. Non-Disclosure of Retentions and Deposits

The statement of financial assets and liabilities reflects Nil balance in respect of third party deposits and retentions as disclosed in Note 15 to the financial statements. However, retention and deposits records provided for audit indicate that the County Assembly had withheld total amount of Kshs.647,813 in respect of retention fees. No evidence was provided to disclose proof that the retention amount was safely kept and available for payment as and when they are due. Further, supporting documents including bank statements and interim payment certificate (IPC) were not provided for audit .

In the circumstances, the accuracy and completeness of the Nil balance in respect of third-party deposits and retention could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kericho Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.979,487,827 and actual on comparable basis receipts of Kshs.914,130,822 resulting to under-funding of revenue of Kshs.65,357,005 or 7% of the budget. Similarly, the statement reflects final payments budget of Kshs.979,487,827 and actual on comparable basis expenditure of Kshs.914,107,252 resulting to under-absorption of Kshs.65,380,575 or 7% of the budgeted amount.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is however, not modified in respect of this matter.

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 were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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.

1. Irregular Multiple Salary Advances to Staff

Review of the salary advance register revealed that sixteen (16) members of staff were issued with salary advances totalling to Kshs.1,504,909 before clearing the previous advances. This is contrary to Policy C.6.4 of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which states that salary advance may be granted only when an officer has no other outstanding salary advance.

In the circumstances, Management was in breach of the law.

2. Non-Compliance with One Third Basic Salary Rule

Review of the payroll records for the month of June 2023 revealed that eighty-eight (88) staff and Members of the County Assembly earned net salaries of less than one third (1/3) of their respective basic salaries pay. This is contrary to Section 19(3) of the Employment Act, 2012 and Section C.1(3) Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amounts as may be prescribed.

In the circumstances, Management was in breach of the law.

3. Irregular Payment of Subscription Fees

The statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.299,971,998 as disclosed in Note 5 to the financial statements, which includes an amount of Kshs.14,396,299 in respect of other operating expenses. The expenditure includes subscription fees amount of Kshs.884,333 made to the Society of Clerks-at-the-Table (SOCATT). However, the organization does not draw its mandate from the Constitution of Kenya or an Act of Parliament and payments to this organization was not based on any law.

In the circumstances, Management was in breach of the law.

4. Delayed Completion of Speaker's Residence

The statement of receipts and payments reflects acquisition of assets amount of Kshs.34,084,624 as disclosed in Note 10 to the financial statements, which includes an amount of Kshs.6,478,126 in respect of the construction and completion of speakers residence. Review of the supporting documents including the payment vouchers and procurement documents revealed that the County Assembly entered into a contract with a local contractor to construct the speaker's residence at a contract price of Kshs.34,595,580 which started on 02 August, 2019 with the expected completion date of 28 January, 2020. However, the project remained incomplete more than four (4) years after its commencement after completion date had been extended six (6) times. Further, the performance bond from a local bank provided by the contractor expired on 22 March, 2023 and had not been renewed and the contractor was on site without a valid performance bond in contravention of Section 142 (1) of the Public Procurement and Asset Disposal Act, 2015. Further the, the interim completion certificates detailing amount paid to the contractor and retention fees were not provided for audit.

In addition, review of certificate of practical completion 'as is' issued on 16 June, 2023 indicated that the construction was completed as per the full contract sum and ready for hand over. However, physical inspection undertaken in the month of November, 2023 revealed that the construction was still in progress with internal and external finishes, plumbing, tiling electrical works, interior fittings and painting still not done. This was contrary to Salaries and Remuneration Commission (SRC) circular Ref. No. SRC/TS/CGOVT/3/61/VOL.V (52) dated 12 July, 2021 requiring the County Assemblies to hasten the construction of the official speakers' residences by setting the deadline at 30 June, 2022.

In the circumstances, value for money on the expenditure amounting to Kshs.6,478,126 in respect of the completion of speaker's residence could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 THE 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal

controls, 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 the 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 controls 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 and for its assessment of the effectiveness of internal controls, risk management and 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 the Management is aware of the intention to terminate 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 comply 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 County Assembly's financial reporting process, reviewing the effectiveness of how Management 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 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 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 February, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2023

		2022-2023	Re-Stated 2021-2022
	Note	KShs	KShs
Receipts			
Transfers from CRF	1	914,130,822	730,443,231
Proceeds from sale of assets	2	-	-
Other receipts	3	-	-
Total receipts		**914,130,822**	**730,443,231**
Payments			
Compensation of employees	4	331,179,225	344,119,814
Use of goods and services	5	299,971,998	340,558,356
Subsidies	6	-	-
Transfers to other government entities	7	115,318,307	-
Other grants and transfers	8	81,914,540	-
Social security benefits	9	51,638,558	36,174,428
Acquisition of assets	10	34,084,624	9,528,346
Finance costs	11	-	-
Other payments	12	-	-
Total payments		**914,107,252**	**730,380,944**
Surplus/deficit		**23,570**	**62,287**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5/2 2024 and signed by:

.....

Name: Martin Epus

Clerk of the Assembly

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526 - 20200, KERICHO

.....

Name: Rose Chelangat

Senior Accountant – County Assembly

ICPAK Member Number: 21194

KERICHO COUNTY ASSEMBLY
SENIOR ACCOUNTANT
05 FEB 2024
P.O. Box 1526, KERICHO

10. Statement of Financial Assets and Liabilities as at 30th June 2023

		2022-2023	Re-Stated 2021-2022
Financial assets	**Note**		**Kshs**
Cash and cash equivalents			
Bank balances	13A	23,570	62,287
Cash balances	13B		-
Total cash and cash equivalents		**23,570**	**62,287**
Imprests and Advances	14	-	-
Total financial assets		**23,570**	**62,287**
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		**23,570**	**62,287**
Represented by			
Fund balance b/f	16	62,287	307,383
Prior year adjustment	17	(62,287)	(307,383)
Surplus/(deficit) for the year		**23,570**	**62,287**
Total Net Financial Assets and Liabilities		**23,570**	**62,287**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5/2 2024 and signed by:

....

Name: Martin Epus
Clerk of the Assembly

Name: Rose Chelangat
Senior Accoutant – County Assembly
ICPAK Member Number: 21194

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526 - 20200, KERICHO

KERICHO COUNTY A... SENIO... ACCO...
05 F...
P.O. Box 1526

11. Statement of Cash Flows for the Period Ended 30th June 2023

		2022-2023	Re-Stated 2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from CRF	1	914,130,822	730,443,231
Other receipts	3		-
Total Receipts from operating income		**914,130,822**	**730,443,231**
Payments for operating expenses			
Compensation of employees	4	331,179,225	344,119,814
Use of goods and services	5	299,971,998	340,558,356
Subsidies	6	-	-
Transfers to other government entities	7	115,318,307	-
Other grants and transfers	8	81,914,540	-
Social security benefits	9	51,638,558	36,174,428
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating Expenses		**(880,022,628)**	**(730,380,944)**
Net Receivables/(payments) from operating activities		**34,108,194**	**9,590,633**
Adjusted for:			
Prior year adjustment	17		
Decrease/(increase) in accounts receivable:	18		
Increase/(decrease) in accounts payable:	19		
Net cash flows from operating activities		**34,108,194**	**9,590,633**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(34,084,624)	(9,528,346)
Net cash flows from investing activities		**(34,084,624)**	**(9,528,346)**
Net increase in cash and cash equivalents		**23,570**	**62,287**

Cash & cash equivalent at Start of the year	13	**62,287**	**307,383**
Prior Year Adjustment		(62,287)	(307,383)
Cash & cash equivalent at end of the year	13	**23,570**	**62,287**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5/2 2024 and signed by:

.....

Name: Martin Epus

Clerk to the Assembly

.....

Name: Rose Chelangat

Senior Accountant– County Assembly

ICPAK Member Number: 21194

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526 - 20200, KERICHO.

KERICHO COUNTY ASSEMBLY
SENIOR ACCOUNTANT
05 FEB 2024
P.O. Box 1526, KERICHO

12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	831,984,822	147,503,005	979,487,827	914,130,822	65,357,005	93.33
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**831,984,822**	**147,503,005**	**979,487,827**	**914,130,822**	**65,357,005**	**93.33**
Payments						
Compensation of employees	351,257,044	(19,554,249)	331,702,795	331,179,225	523,570	99.84
Use of goods and services	275,400,548	15,493,094	290,893,642	299,971,998	(9,078,356)	103.12
Subsidies	-	-	-	-	-	-
Transfers to other government entities	117,818,307	-	117,818,307	115,318,307	2,500,000	97.87
Other grants and transfers	-	107,000,000	107,000,000	81,914,540	25,085,460	76.56
Social security benefits	60,882,726	(9,244,168)	51,638,558	51,638,558	-	100
Acquisition of assets	26,626,197	53,808,328	80,434,525	34,084,624	46,349,901	42.38
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**831,984,822**	**147,503,005**	**979,487,827**	**914,107,252**	**65,380,575**	**93.33**
Surplus/ deficit	**-**	**-**	**-**	**23,570**	**-23,570**	**-**

The entity financial statements were approved on 5/2 2024 and signed by:

……

Name: Martin Epus
Clerk to the Assembly

……

Name: Rose Chelangat
Senior Accountant – County Assembly
ICPAK Member Number: 21194

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526 - 20200, KERICHO

KERICHO COUNTY ASSEMBLY
SENIOR ACCOUNTANT
05 FEB 2024
P.O. Box 1526, KERICHO

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	826,813,928	107,000,000	933,813,928	906,278,468	27,535,460	97.05
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**826,813,928**	**107,000,000**	**933,813,928**	**906,278,468**	**27,535,460**	**97.05**
Payments						
Compensation of employees	351,257,044	(19,554,249)	331,702,795	331,179,225	523,570	99.84
Use of goods and services	275,400,548	15,493,094	290,893,642	299,971,998	(9,078,356)	103.12
Subsidies	-	-	-	-	-	-
Transfers to other government entities	117,818,307	-	117,818,307	115,318,307	2,500,000	97.87
Other grants and transfers	-	107,000,000	107,000,000	81,914,540	25,085,460	76.56
Social security benefits	60,882,726	(9,244,168)	51,638,558	51,638,558	-	100
Acquisition of assets	21,455,303	13,305,323	34,760,626	26,232,270	8,528,356	75.47
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	**826,813,928**	**107,000,000**	**933,813,928**	**906,254,898**	**27,559,030**	**97.05**
Surplus/ deficit	**-**	**-**	**-**	**23,570**	**-23,570**	**-**

The entity financial statements were approved on 5/2 2024 and signed by:

.....

Name: Martin Epus
Clerk to the Assembly

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526 - 20200, KERICHO

.....

Name: Rose Chelangat
Senior Accountant – County Assembly
ICPAK Member Number: 21194

KERICHO COUNTY ASSEMBLY
SENIOR ACCOUNTANT
05 FEB 2024
P.O. Box 1526, KERICHO

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	5,170,894	40,503,005	45,673,899	7,852,354	37,821,545	17.19
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	**5,170,894**	**40,503,005**	**45,673,899**	**7,852,354**	**37,821,545**	**17.19**
Payments						
Construction of Speakers residence	-	23,152,031	23,152,031	6,478,126	16,673,905	27.98
Completion of ablution block & staff office	-	2,521,868	2,521,868	1,374,228	1,147,640	54.49
Construction of Modern office block and chambers	-	20,000,000	20,000,000	-	20,000,000	0
Construction of a Kitchen	5,170,894	(5,170,894)	-	-	-	-
Total	**5,170,894**	**40,503,005**	**45,673,899**	**7,852,354**	**37,821,545**	**17.19**
Surplus/ deficit	-	-	-	-	-	-

The entity financial statements were approved on 5/2/ 2024 and signed by:

.....
Name: Martin Epus
Clerk to the Assembly

COUNTY ASSEMBLY CLERK 05 FEB 2024 KERICHO COUNTY P.O. Box 1526 - 20200 KERICHO

.....
Name: Rose Chelangat
Senior Accountant – County Assembly
ICPAK Member Number: 21194

KERICHO COUNTY ASSEMBLY SENIOR ACCOUNTANT 05 FEB 2024 P.O. Box 1526, KERICHO

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	30th June, 2023	
	Kshs	Kshs	Kshs	Kshs	Kshs
Speaker's Office	382,202,074	13,059,145	395,261,219	393,546,176	1,715,043
Clerk's Office	439,459,752	136,443,860	575,903,612	497,173,649	78,729,963
County Assembly Service Board	10,322,996	2,000,000	8,322,996	8,294,818	28,178
	-	-	-	-	-
Programme 2	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	**831,984,822**	**147,503,005**	**979,487,827**	**899,014,643**	**80,473,184**

14. Significant Accounting Policies

The Significant 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 third party 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 some classes of receivables and payables as outlined above.

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 County Assembly of Kericho. 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 been received by the Assembly.

Significant Accounting Policies (Continued)

i) 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.

ii) 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.

i) Compensation of employees

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

ii) 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.

iii) 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.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

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 is 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.

7. 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023. There were no other restrictions on cash during the year.

8. Imprests and Advances

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.

9. Third party deposits and retention

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.

10. 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.

11. Pending bills

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

12. 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, 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.

13. 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.

14. 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 15th June, 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. 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.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

a) Control the other party or
b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer from CRF

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	126,000,000	119,999,500
Transfers from the county treasury for Q2	308,362,680	188,000,000
Transfers from the county treasury for Q3	148,651,445	190,000,000
Transfers from the county treasury for Q4	331,116,697	232,443,731
Cumulative amount	**914,130,822**	**730,443,231**

2. Proceeds From Sale of Assets

	2022-2023	Re-Stated 2021-2022
	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	**-**	**-**

Notes to the Financial Statements

3. Miscellaneous receipts

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts	-	-
Total	**-**	**-**

4. Compensation of Employees

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	167,181,555	178,620,184
Basic wages of temporary employees	34,195,000	41,388,500
Personal allowances paid as part of salary	117,408,988	111,308,572
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	12,393,682	12,802,558
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments		-
Total	**331,179,225**	**344,119,814**

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Utilities, supplies and services	962,120	1,400,866
Communication, supplies and services	1,195,895	1,437,000
Domestic travel and subsistence	149,314,785	145,832,048
Foreign travel and subsistence	55,162,680	48,898,124
Printing, advertising and information supplies & services	1,791,265	2,675,141
Rentals of produced assets	5,544,345	5,524,071
Training expenses	16,206,013	24,323,834
Hospitality supplies and services	28,827,931	35,934,873
Insurance costs	8,545,176	24,496,372
Specialized materials and services	632,400	2,745,076
Office and general supplies and services	2,693,528	6,378,254
Fuel, oil and lubricants	8,293,646	10,015,089
Other operating expenses	14,396,299	20,712,603
Routine maintenance – vehicles and other transport equipment	4,349,034	6,170,612
Routine maintenance – other assets	865,270	2,708,041
Insurance costs – Buildings and motor vehicle	1,191,611	1,306,352
Total	**299,971,998**	**340,558,356**

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Subsidies To County Corporations	-	-
Subsidies To Private Enterprises	-	-
Total	**-**	**-**

7. Transfers to Other Government Entities

Description	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Transfers to Car loan and Mortgage fund	115,318,307	-
	-	-
	-	-
Total	**115,318,307**	**-**

Notes to the Financial Statements (Continued)

8. Other Grants and Transfers

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Mcas Car Reimbursement	81,914,540	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**81,914,540**	**-**

9. Social Security Benefits

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	51,638,558	36,174,428
Social Security Benefits		-
Employer Social Benefits		-
Total	**51,638,558**	**36,174,428**

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	**2022-2023**	**Re-Stated 2021-2022**
	Kshs	**Kshs**
Purchase of buildings	-	-
Construction of buildings	-	-
Refurbishment of buildings	5,316,095	1,729,351
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	16,270,000	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	100,000	-
Purchase of office furniture and general equipment	44,800	6,190,232
Purchase of ICT equipment, software and other ICT assets	1,810,520	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of other office equipment	2,690,855	-
Research, studies, project preparation, design & supervision	-	-
Completion of ablution block	1,374,228	-
Construction of Speakers Residence	6,478,126	1,130,631
Acquisition of land	-	-
Construction of Security office for County Assembly	-	478,132
Total acquisition of non- financial assets	**34,084,624**	**9,528,346**
		-
Financial assets		-
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**34,084,624**	**9,528,346**

Notes to the Financial Statements (Continued)

11. Finance Costs

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
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	**-**	**-**

12. Other Payments

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	Re-Stated 2021-2022
			Kshs	Kshs
Kericho County Assembly Recurrent Account-CBK -ksh	1000239662	Recurrent	-	305.50
Kericho County Assembly Development Account-CBK -Ksh	1000389761	Development	-	34,967.95
Kericho County Assembly Imprest Account-KCB Bank-Ksh	1143992032	Recurrent	-	25,892.00
Kericho County Assembly Salary Clearance Account-KCB Bank -Ksh	1173251316	Recurrent	23,570	1,121.40
Total			**23,570**	**62,286.85**

13B. Cash in Hand

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
	-	-
	-	-
	-	-
Total	-	-

14. Imprests and Advances

Description	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Government Imprests		-
Staff Advance	-	-
Clearance accounts		-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2022-2023	Re-Stated 2021-2022
Imprests	Kshs	Kshs
		-
		-
		-
Sub-Total		-
Salary Advance		
	-	-
	-	-
		-
Sub-Total	-	-

Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		Re-Stated 2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retentions	-		-	
Total	-		-	
Ageing analysis (third party deposits and advances)	**Current FY**	**% of the Total**	**Comparative FY**	**% of the Total**
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

16. Fund Balance Brought Forward

Description	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Bank Accounts	62,287	307,383
Cash In Hand	-	-
Imprests and advances	-	-
Third party deposits and retentions	-	-
Total	**62,287**	**307,383**

17. Prior Year Adjustments

	Balance b/f from Comparative FY 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Balance b/f FY 2021/2022
Description Of The Error	**Kshs**	**Kshs**	**Kshs**
Bank Account Balances	62,287	(62,287)	307,383
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others	-	-	-
	62,287	(62,287)	**307,383**

NB: The adjustment of Ksh.62,287 refers to the amount returned to the exchequer as unspent balances in the financial year 2021/2022.

18. Changes in Imprests and Advances

Description	2022-2023	Re-Stated 2021-2022
	Kshs	**Kshs**
Opening Imprests and Advances As At 1st July 2022	-	-
Closing Imprests and Advances As At 30th June 2023	-	-
Change In Imprests and Advances	-	-

19. Changes in Third Party Deposits and Retentions

Description	2022-2023	Re-Stated 2021-2022
	Kshs	**Kshs**
Opening Third Party Deposits and Retention As At 1st July 2022	-	-
Closing Third Party Deposits and Retention As At 30th June 2023	-	-
Change In Third Party Deposits and Retention	-	-

Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2021/2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	-
Supply Of Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2021/2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	**-**	**-**	**-**	**-**

Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2021/2022
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	**-**	**-**	**-**	**-**

4. External Assistance

Description	2022-2023	Re-Stated 2021-2022
	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	**-**	**-**

a) External assistance relating loans and grants

Description	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs

External assistance received as loans	-	-
External assistance received as grants	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	Re-Stated 2021-2022
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		**-**	**-**

c) Classes of providers of external assistance

	2022-2023	Re-Stated 2021-2022
Description	**Kshs**	**Kshs**
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

	2022-2023	Re-Stated 2021-2022
Description	**Kshs**	**Kshs**
Goods	-	-
Services	-	-
Total	**-**	**-**

e. Purpose and use of external assistance.

Payments Made By Third Parties	2022-2023	Re-Stated 2021-2022
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 & Foreign Borrowing	-	-

Other Payments	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	2022-2023	Re-Stated 2021-2022
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 ASSEMBLY

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.

5.1 Classification by Source

	2022-2023	Re-Stated 2021-2022
Description	**Kshs**	**Kshs**
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-

NGOs	-	-
National Assistance Organization	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	2022-2023	Re-Stated 2021-2022
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	**-**	**-**

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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:

i) Members of County Assembly.

ii) Key management personnel that include the Clerk of the Assembly and heads of departments.

iii) The County Executive.

iv) County Ministries and Departments.

v) Other County Government entities including corporations, funds and boards.

vi) The National Government.

vii) Other County Governments; and

viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	204,278,196	196,983,252
Key Management Compensation (Clerk and Heads of departments)	34,095,660	33,033,660
Total Compensation to Key Management	**238,373,856**	**230,016,912**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the CRF	914,130,822	730,443,231
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	**914,130,822**	**730,443,231**

7. Contingent Liabilities

Contingent liabilities	2022-2023	Re-Stated 2021-2022
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	**-**	**-**

16. Progress on follow up 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	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.	Inaccuracies in the Financial Statements	The errors was as a result of not using the amended financial statements	Resolved	
2.	Unsupported Expenditure on Hospitality	The expenditure has been supported	Resolved	
3.	Outstanding Imprests and Advances	The errors was as a result of not using the amended financial statements	Resolved	
4.	Delay in the Completion of Construction of Speaker's Residence	Progress reports have been provided. The project is now at the contract liability period	Resolved	
5.	Failure to Remit Fringe Benefit Tax to KRA	The fringe benefit tax is being remitted monthly	Resolved	

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Clerk to the County Assembly

Date.5/2/2024.....

COUNTY ASSEMBLY CLERK
05 FEB 2024
KERICHO COUNTY
P.O. Box 1526 - 20200, KERICHO

17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	B	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
3.							
Sub-Total							
Supply Of Services							
4.							
Sub-Total							
Grand Total							
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.							

Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (*specify*)							
4.							
Sub-Total							
Grand Total							

Annex 3 – Analysis of other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	B	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (*Specify*)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022/2023
Land	59,860,000	-	-	-	**59,860,000**
Buildings and structures	58,740,026	13,168,449	-	-	**71,908,475**
Transport equipment	54,023,310	16,270,000	-	-	**70,293,310**
Office equipment, furniture and fittings	27,758,279	2,835,655	-	-	**30,593,934**
ICT equipment	17,494,700	1,810,520	-	-	**19,305,220**
Machinery and equipment	-		-	-	
Biological assets	-		-	-	
Infrastructure assets	-		-	-	
Heritage and cultural assets	-		-	-	
Intangible assets	-		-	-	
Work in progress	-		-	-	
Total	**217,876,315**	**34,084,624**	-	-	**251,960,939**

Annex 5 – Analysis of Accounts Receivables
(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Total	-	-	-	-

(b) Staff Advance

Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						