REPUBLIC OF KENYA

# OFFICE OF THE AUDITOR-GENERAL

# REPORT

# OF

# THE AUDITOR-GENERAL

# ON

# THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF BUNGOMA

# FOR THE YEAR ENDED 30 JUNE 2016

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# COUNTY ASSEMBLY OF BUNGOMA

## REPORTS AND FINANCIAL STATEMENTS

## FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

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# I. KEY ENTITY INFORMATION AND MANAGEMENT

## (a) Background information

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

## (b) Key Management

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

- County Assembly Service Board (CASB)
- Management of the Committee

## (c) Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2016 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|---|---|---|
| 1. | Accounting Officer | - **John Ongwae Mosongo** |
| 2. | Senior Accounts Controller | - **Julia Naliaka Lunani** |

## (d) Fiduciary Oversight Arrangements

- ***County Assembly Public Accounts Committee***
  The committee is responsible for examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly.

- ***County Assembly Budget & Appropriations Committee***
  Investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the budget estimates.

- ***County Assembly Public Service Committee***
  Responsible for oversight of all matters related to public service such as labour related issues.

- ***County Assembly Implementation Committee***
  The Committee shall scrutinize the resolutions of the County Assembly, including adopted committee reports, petitions and the undertakings from the County Executive Committee.

## (e) Entity Headquarters

P.O. BOX 1886 - 50200
BUNGOMA, KENYA

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### (f) Entity Contacts

Telephone: (+254) 722 585582
E-mail: bungomacountyassembly@gmail.com or info@bungomaassembly.go.ke
Website: http://www.bungomaassembly.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 of Kenya
   Bungoma Branch
   P.O. Box 201-50200
   Bungoma, Kenya

3. Co-operative Bank of Kenya
   Bungoma Branch
   P.O. Box 1964-50200
   Bungoma, Kenya

### (h) Independent Auditors

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

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## II. FORWARD BY THE CLERK OF THE ASSEMBLY

The County Assembly spent Kshs.476,451,810 during the year under review as recurrent expenditures. Kshs.43,388,458 allocated for development expenditure was spent development of intranet system, installation of fire fighting equipment among others. A total of Kshs.208 million was spent on Compensation of employees while Kshs.209 million was utilized for the use of goods and services.

The County Assembly currently has the capacity to undertake key departmental functions. With current enhancement of various County Assembly departments such as Sergeant at Arms, Hansard, Procurement and Budget department, the County Assembly is able to undertake its functions effectively. The County Assembly has also undertaken its staff members to various trainings conducted by Kenya School of Government, Centre for Parliamentary Studies (CPST) and Society of Clerks at the Table (Soccat).

The County Assembly is yet to finalize on its Strategic Plan that will guide in undertaking the key strategic objectives. The County Assembly has also had challenges on secure offices and committee rooms. The CASB has undertaken to pursue construction of offices and committee rooms during the financial year 2016/2017. An allocation of Kshs.49.5million was approved in the budget towards this construction.

The major implementation challenges faced by the County Assembly and the during the financial year 2015/2016 were as follows; delay of disbursement of funds, IFMIS connectivity challenges, limited budget resources vis a vis demand for the resources. Thus the County Assembly recommends for timely disbursement of funds by The National treasury, the national treasury to address IFMIS connectivity delay challenges and prioritising activities to utilise the limited budgeted resources.

**Sign**

**Clerk of the County Assembly**

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## STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the County Assembly of Bungoma is responsible for the preparation and presentation of the County Assembly financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year (period) ended on June 30, 2016. 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 entity; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the County Assembly of Bungoma accepts responsibility for the County Assembly financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Assembly financial statements give a true and fair view of the state of County Assembly transactions during the financial year ended June 30, 2016, and of the County Assembly financial position as at that date. The Accounting Officer in charge of the County Assembly of Bungoma further confirms the completeness of the accounting records maintained for the Assembly which have been relied upon in the preparation of the County Assembly financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the County Assembly of Bungoma confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the County Assembly 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 Assembly financial statements were authorised for issue by JOHN ONGWAE MOSONGO the Accounting Officer on 18th October 2016

**Clerk of the County Assembly**

REPUBLIC OF KENYA

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# OFFICE OF THE AUDITOR-GENERAL

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BUNGOMA FOR THE YEAR ENDED 30 JUNE 2016

### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Bungoma set out on pages 4 to 26, which comprise the statement of financial assets as at 30 June, 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined 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.

**Management's Responsibility for the Financial Statements**

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

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

**Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

opinion on the effectiveness of the County Assembly's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

**Basis for Adverse Opinion**

**1.0 Presentation, Accuracy and Completeness of the Financial Statements**

(i) The financial statements reflect employee costs amounting to Kshs.208,420,153 for the months of October 2015 to June 2016. However, the balance differs from the balance of Kshs.212,487,517 reflected in the Integrated Payroll and Personnel Database. The variance of Kshs.4,067,364 has not been explained or reconciled.

(ii) The International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the National Treasury requires the management to prepare Budget Execution Programmes and Sub-programmes. However, these were not included in the financial statements for the year under review.

(iii) The financial statements for the Assembly for the financial year 2015/2016 were prepared and submitted to the Auditor-General on 24 October 2016 which was past the deadline of 30 September 2016 prescribed in law. Therefore, the County Assembly breached the law.

In the circumstances, the presentation of the financial statements does not conform to (IPSAS - Cash Basis) prescribed by the National Treasury and International Public Sector Accounting Standards and the Public Finance Management Act, 2012.

**2.0 Un-vouched Expenditure**

Eleven Payment vouchers for various expenditure items totaling Kshs.16,677,430 in value were not made available for audit verification. The payments were made between 10 August 2015 and 14 November 2015 as multiple imprests to one staff member – Kshs.10,500,000; sitting allowances – Kshs.1,700,000; conference services – Kshs.3,017,880 and daily subsistence allowances – Kshs.1,459,550. Management has not provided any explanation for their failure to provide for audit review the documents to support these expenditure.

Consequently, the propriety of the expenditure totaling Kshs.16,677,430 incurred during the year under review cannot be ascertained.

## 3.0 Unsupported Expenditure

The County Assembly incurred, during the year under review, expenditure totaling to Kshs.6,453,590 on air travel, catering and conference services but management did not present documents to support the expenditures.

| No | Categories | Amount Kshs |
|---|---|---|
| 1 | Air travel | 3,675,350 |
| 2 | Catering and conference facilities | 2,778,240 |
| **Total** | | **6,453,590** |

Consequently, the propriety of the unsupported payments of Kshs.6,453,590 cannot be confirmed.

## 4.0 Pending Bills

The County Assembly had pending bills totaling to Kshs.37,215,364 as at 30 June 2016 made up of recurrent vote Kshs.31,501,163 and development vote Kshs.5,714,201. However, the cash and cash equivalents balance carried forward was Kshs.96,618. It is not clear how the County Assembly committed expenditures in excess of available funds. Further, contracts and other supporting documents related to the pending bills were not presented for audit review. In the circumstance, the accuracy, propriety and value-for-money for the expenditure of Kshs.37,215,364 could not be ascertained.

## 5.0 Irregularities in Procurement of Goods and Services

### 5.1 Procurement of Legal Services

During, the year under review, the Assembly management engaged a legal firm to provide legal services at a cost of Kshs.2,000,000.00 and which sum was paid to the firm during the year. However, the related procurement records were not provided for audit review. As a result, it has not been possible to confirm the propriety of the expenditure.

### 5.2 Renovation Works on Main Building Roof

A contractor was awarded the tender for renovation works on the County Assembly building's roof at a contract sum of Kshs.2,156,946 which sum was eventually paid in whole. However, the works were not supervised by the Ministry of Public Works as required. Consequently, it has not been possible to confirm the quality and scope of work done relative to the bills of quantity, and whether the County Assembly obtained value-for-money on the contract.

### 5.3 Design and Development of the County Assembly Website

A web design firm, M/S BCH Logic Studios, was awarded the tender to design and develop the County Assembly website at a contract sum of Kshs.1,800,000. However, examination of tender documents and physical verification revealed that in spite of the

respective payments having been made to the firm, a number of components valued at Kshs.785,000 were not installed, as indicated below:

| No | Description of work not done but paid for | Contract Value Kshs |
|---|---|---|
| 1 | Mail hosting & staff training & articulation | 265, 000 |
| 2 | Maintenance SCO, hosting & social media | 300.000 |
| 3 | Documentation | 145,000 |
| 4 | Project Launch & deployment | 75,000 |
| | **Total** | **785,000** |

In the circumstance, the County Assembly did not obtain value-for-money on the contract and propriety of expenditure totaling to Kshs.785,000 cannot be confirmed.

### 5.4 Electrical Works and Server Room Installation

A contract was awarded to M/s Lyss Enterprise Ltd for electrical works and server-room installation at a sum of Kshs.4,250,000 and the company paid Kshs.2,625,391. However, the procurement was done through quotations as opposed to open tender.

Further, the contractor supplied a power meter and four batteries 20 lumps instead of a KVA UPS (Item D – 10 of the contract) without authority from tender committee to vary the contracted supplies.

As a result, it has not been possible to confirm whether the County Assembly got value for its money in the transaction.

### 5.5 Asset Tagging and Register Preparation

M/S Tritek Consultant Ltd was awarded a contract to tag assets owned by the County Assembly and prepare an asset register at a contract sum of Kshs.5,500,000. The contract was awarded through a quotation although the value of the services was much higher than maximum threshold for quotations and should therefore have been procured through expression of interest. Therefore, the County Assembly management breached public procurement regulations, as well as assets disposal laws and regulations.

### 5.6 Renovation Works at County Assembly Library

M/S Lecandx Company and Namamuka Agency were awarded tenders at a contract sum of Kshs.2,484,836 and Kshs.1,648,254 respectively for renovation works on the County Assembly Library. However, the tender was split and awarded to M/S Lecandx Co. and M/S Namamuka Agency at Kshs.2,484,836 and Kshs.1,648,254 respectively, or Kshs.4,133,090 in aggregate which sum was much higher than the amounts quoted by the two firms when bidding for the full contract as shown below;

| Contractor | Amount (Kshs.) |
|---|---|
| M/S Namamuka Agencies | 3,532,255 |
| M/S Lecandx Company | 4,053,005 |
| M/S Bustani Enterprises | 3,300,000 |

The Assembly would have saved Kshs.833,090 had the contract been awarded to the lowest bidder.

Further, physical verification of the project revealed that the library was not in use almost two years after it was completed.

### 5.7 Procurement of Insurance Services

The Public Procurement and Disposal Act 2005 requires public entities, in each new financial year, prequalify potential suppliers that are to be invited to bid for contracts when supply needs arise. However, during the year under review, the County Assembly management renewed an insurance services contract valued at Kshs.294,439,898 for three years without subjecting the contractor M/S Johncele Insurance Brokers to a competitive process. The tender evaluation Minutes do not show details of other bidders.

Under the circumstance, it was not possible to confirm whether the Assembly obtained value-for-money on the contract valued at Kshs.294,439,898.

As a result, the propriety and value-for-money of the expenditure totaling Kshs.311,640,325 incurred on insurance services during the year under review cannot be confirmed.

## 6.0 Irregular MCA Allowances during Presidential Visit

During the year under review, MCAs were paid two-day allowances totaling Kshs.1,100,400 to facilitate them attend a presidential function held in the County. There was no justification for the payment to the MCAs. Further, there was no budgetary allocation for the activity alleged to have taken place on 14 November 2015.

Consequently, the County Assembly breached regulations governing payment of allowances.

## 7.0 Public Participation Expenditure

During the year under review, a total of Kshs.5,880,800 was irregularly paid out as allowances paid to members of the public, MCA's and staff for participating in public functions contrary to Salaries and Remuneration Commission regulations that prohibit such payments.

## 8.0 Car Loan and Mortgage Funds

During the year under review, the County Assembly diverted a total of Kshs.63,855,500 out of the members Car and Mortgage Fund to finance operational activities of the County Assembly. Even though, management has explained that the funds, which were reportedly used to finance the Assembly's operations, were short-term borrowings that would be refunded later, it is not clear under what authority such arrangements were allowed. Further, the balance of Kshs.10,586,100 of the car and mortgage fund used under similar arrangement in the year 2014/2015 has not been refunded, and therefore the cumulative balance of irregular transfers from the fund was Kshs.74,441,600 as at 30 June 2016.

In addition, loans management committee members were paid a total of Kshs.4,130,000 in respect of general administration expenses without relevant supporting documents.

The County Assembly has also not prepared separate financial statements for each of the funds as required.

Further, the committee did not recover loans as expected and as a result, loan arrears totaled Kshs.22,569,697 as at 30 June 2016. Therefore, it is not certain that County Assembly member loans would be recovered before the end of their term.

In the circumstances, it has not been possible to confirm that the car and mortgage funds were applied lawfully and accounted for as prescribed in Public Financial Regulations.

### 9.0 Irregular Operation of Standing Imprest

A total of Kshs.80,023,044 and Kshs.42,485,924 were withdrawn by two County Assembly staff respectively which sums were way above the required limit of Kshs.700,000. Further, in the previous year, the Assembly paid standing imprest funds through the personal accounts of the two staff members instead of operating an imprest bank account as required by Public Financial Management Regulations.

As a result, the County Assembly breached regulations governing administration of standing imprest and therefore, the propriety of imprest payments totaling Kshs.122,508,968 as at 30 June 2016 cannot be confirmed.

### 10.0 Employees Costs

### 10.1 Irregular Salary Advances

Staff were paid Kshs.645,000 as advances from standing imprest instead of through the Integrated Payroll and Personnel Database (IPPD) as required. However, there was no evidence showing that the advances were recovered.

### 10.2 Non-compliance with One-third of Basic Salary Rule

Members of the County Assembly were awarded loans and their deductions have not complied with the one-third rule since net pay for most of the members was way below one-third (1/3) of their respective basic pay.
As a result, the County Assembly management breached regulations governing administration of employee compensation.

### Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, in all material respects, the financial position of County Assembly of Bungoma as at 30 June, 2016, 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 do not comply with the Public Finance Management Act, 2012.

**Other Matter**

## 1.0 Budgetary Control and Performance

### 1.1 Budgetary Analysis

Some of the expenditures incurred by the County Assembly during the year under review were not in accordance with approved line/item allocations as funds were re-allocated to expenditure items which had no budget provision. As in the previous year, the Assembly failed to meet its expenditure targets and incurred over or under expenditures of more than 10% as shown in the appendix to this report.

Consequently, the Assembly did not operate within the approved budget and performance objectives.

### 1.2 Budgetary Re-allocation of Tax Arrears

A payment of Kshs.30,261,826 was made to Kenya Revenue Authority (KRA) in respect of tax arrears. The funds were paid from amounts re-allocated from the budget of committees, boards and conferences. However, the payment had not been budgeted for in the financial year under review and authority to re-allocate funds to taxes was not sought from the County Assembly.

## 2.0 Internal Control Environment

### 2.1 Fuel Control and Usage

a) The County Assembly did not maintain updated stores records during the year under review. The current ledger was opened on 12 November, 2015. However, transactions were not recorded as and when they occurred. In some instances, transactions were recorded days or weeks after they occurred.

b) Proforma invoices presented for audit indicated that the Assembly paid for fuel in advance but there were no detailed orders showing fuel consumed.

c) Fuel records indicated that total fuel consumed between 12 November, 2015 and 30 June, 2016 totaled 7,433 litres while total fuel purchased was 6,507 litres thus implying that the fuel register was not reconciled periodically. The discrepancy of 926 litres of fuel consumed but not bought has not been explained.

### 2.2 Audit Committee not Instituted

The management had as at 30 June 2016 not established an audit committee as required by Section 167 of the County Public Financial Management Regulations of March 2015. Further, the management had not developed and implemented a risk management framework and policy to guide the achievement of the County Assembly's strategic goals and objectives.

In the absence of the Internal Audit Committee and Internal Audit Charter, the internal control systems are likely to be weakened and consequently the risk to public resources entrusted to the County Assembly is high.

### 2.3 Lack of Information Communication Technology (ICT) Policies

The County Assembly Information Communications Technology (ICT) policy was at 30 June 2016 still in draft form and therefore not approved by the management.

These internal control weaknesses may impact on data integrity and increase the risk of inaccuracies in financial and other records or facilitate fraud in the management of the County Assembly's resources.

### 3.0 Late Remittance of Gratuity

Included under compensation of employees are gratuity payments totaling Kshs.14,087,732 relating to the period July 2015 to Feb 2016. Gratuity for the period March to 30th June 2016 totaling Kshs.7,043,866 was not paid. Further, as shown in the table below, the payments were delayed but the beneficiaries were not compensated for interest accrued.

| Date Paid | Details | Amount (Kshs) | Status |
|---|---|---|---|
| 12-Nov-2015 | Gratuity to MCA July-Oct 2015 | 7,043,866 | Remitted late |
| 7-Jun-2016 | Gratuity to MCA Nov 2015-Feb 2016 | 7,043,866 | Remitted late |
| | Gratuity to MCA March 2015-June 2016 | 7,043,866 | Remitted late |

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

**Nairobi**

**15 August 2017**

## APPENDIX

| CODE | COUNTY ASSEMBLY | REVISED ESTIMATES FOR 2015/2016 FY 1ST SUPPLEMENTARY (Kshs) | REVISED ESTIMATES FOR 2015/2016 FY 2ND SUPPLEMENTARY (Kshs) | ACTUAL EXPENDITURE (Kshs) | Variance (Kshs) | Variance (%) |
|---|---|---|---|---|---|---|
| **2110100** | **Basic salary-Permanent Employees** | **152,997,783.00** | **152,997,783.00** | **154,158,504.50** | **(1,160,721.50)** | **101%** |
| 2110101 | Basic Salary civil services | 152,997,783.00 | 152,997,783.00 | 154,158,504.50 | (1,160,721.50) | 101% |
| **2110200** | **Basic Wages-Temporary Employees** | **2,242,320.00** | **2,242,320.00** | **-** | **2,242,320.00** | **0%** |
| 2110201 | Contractual Employees | 2,242,320.00 | 2,242,320.00 | - | 2,242,320.00 | 0% |
| **2110300** | **Personal Allowance -Paid as Part of Salary** | **184,513,636.00** | **184,513,636.00** | **155,949,551.45** | **28,564,084.55** | **85%** |
| 2110301 | House Allowance | 17,376,000.00 | 17,376,000.00 | 4,522,336.50 | 12,853,663.50 | 26% |
| 2110310 | Top-up Allowance | 466,200.00 | 466,200.00 | - | 466,200.00 | 0% |
| 2110312 | Responsibility Allowance | 11,592,000.00 | 11,592,000.00 | - | 11,592,000.00 | 0% |
| 2110314 | Transport Allowance | 35,855,508.00 | 35,855,508.00 | 51,302,836.20 | (15,447,328.20) | 143% |
| 2110320 | Leave Allowance | 1,004,313.00 | 1,004,313.00 | - | 1,004,313.00 | 0% |
| 2110321 | Administrative Allowance | 3,900,000.00 | 3,900,000.00 | - | 3,900,000.00 | 0% |
| 2110328 | National Assembly Attendance Allowance | 105,705,600.00 | 105,705,600.00 | 98,462,355.95 | 7,243,244.05 | 93% |
| 2120103 | Employee Contribution To Staff Pension Scheme | 8,614,015.00 | 8,614,015.00 | 1,662,022.80 | 6,951,992.20 | 19% |
| **2120100** | **Employer Contributions to Compulsory National Social Security Schemes** | **3,944,688.00** | **3,944,688.00** | **1,662,022.80** | **2,282,665.20** | **42%** |
| 2120101 | Employer Contributions to National Social Security Fund | 72,000.00 | 72,000.00 | - | 72,000.00 | 0% |
| 2120103 | Employer Contribution to Staff Pensions Scheme | 3,872,688.00 | 3,872,688.00 | 1,662,022.80 | 2,210,665.20 | 43% |
| **2210100** | **Utilities Supplies and Services** | **1,100,000.00** | **900,000.00** | **249,894.00** | **650,106.00** | **28%** |
| 2210101 | Electricity Expenses | 500,000.00 | 500,000.00 | 249,894.00 | 250,106.00 | 50% |
| 2210102 | Water and Sewerage charges | 500,000.00 | 300,000.00 | - | 300,000.00 | 0% |
| 2210103 | Gas expenses | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| **2210200** | **Communication Supplies and** | **1,300,000.00** | **1,050,000.00** | **866,694.00** | **183,306.00** | **83%** |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **Services** | | | | | |
| 2210201 | Telephone, Telex and Mobile phone services | 200,000.00 | 200,000.00 | 225,200.00 | (25,200.00) | 113% |
| 2210202 | Internet connections | 1,000,000.00 | 750,000.00 | 641,494.00 | 108,506.00 | 86% |
| 2210203 | Courier and Postal Services | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| **2210300** | **Domestic Travel and Subsistence, and Other Transportation Costs** | **15,350,000.00** | **15,350,000.00** | **11,403,900.00** | **3,946,100.00** | **74%** |
| 2210301 | Travel Costs(Airlines,Bus,Railways) | 6,000,000.00 | 6,000,000.00 | 5,729,250.00 | 270,750.00 | 95% |
| 2210303 | Daily Subsistence Allowances and accommodation | 5,000,000.00 | 5,000,000.00 | 2,996,000.00 | 2,004,000.00 | 60% |
| 2210310 | Field Operational Allowance (Public Partcn.) | 4,350,000.00 | 4,350,000.00 | 2,678,650.00 | 1,671,350.00 | 62% |
| **2210400** | **Foreign Travel and Subsistence, and other transportation costs** | **8,000,000.00** | **8,000,000.00** | **7,926,262.00** | **73,738.00** | **99%** |
| 2210401 | Travel Costs (airlines, bus, railway, etc.) | 3,000,000.00 | 3,000,000.00 | 2,838,360.00 | 161,640.00 | 95% |
| 2210402 | Accommodation | 4,000,000.00 | 4,000,000.00 | 3,892,902.00 | 107,098.00 | 97% |
| 2210403 | Daily Subsistence Allowance | 1,000,000.00 | 1,000,000.00 | 1,195,000.00 | (195,000.00) | 120% |
| **2210500** | **Printing , Advertising and Information Supplies and Services** | **13,200,000.00** | **9,100,000.00** | **4,082,475.20** | **5,017,524.80** | **45%** |
| 2210502 | Publishing and Printing services | 10,000,000.00 | 5,900,000.00 | 1,826,356.20 | 4,073,643.80 | 31% |
| 2210503 | Subscription to Newspapers, Magazines | 100,000.00 | 100,000.00 | 71,908.00 | 28,092.00 | 72% |
| 2210504 | Advertising awareness | 3,000,000.00 | 3,000,000.00 | 2,184,211.00 | 815,789.00 | 73% |
| 2210505 | Trade Shows and Exhibitions | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| **2210600** | **Rentals of Produced Assets** | **500,000.00** | **300,000.00** | **254,616.00** | **45,384.00** | **85%** |
| 2210603 | Rents and Rates - Non-Residential | 500,000.00 | 300,000.00 | 254,616.00 | 45,384.00 | 85% |
| **2210700** | **Training Expenses** | **14,600,800.00** | **13,100,800.00** | **11,811,844.00** | **1,288,956.00** | **90%** |
| 2210701 | Travel Allowance | 5,000,000.00 | 5,000,000.00 | 3,558,164.00 | 1,441,836.00 | 71% |
| 2210704 | Hire of Training Facilities and Equipment | 1,000,000.00 | 500,000.00 | 395,500.00 | 104,500.00 | 79% |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2210705 | Field training attachments (KICOSCA) | 5,600,800.00 | 4,600,800.00 | 3,362,380.00 | 1,238,420.00 | 73% |
| 2210710 | Accommodation | 1,000,000.00 | 1,000,000.00 | 2,966,100.00 | (1,966,100.00) | 297% |
| 2210711 | Tuition / training fees | 2,000,000.00 | 2,000,000.00 | 1,529,700.00 | 470,300.00 | 76% |
| **2210800** | **Hospitality Supplies and Services** | **123,203,567.00** | **130,753,567.00** | **189,541,014.00** | **(58,787,447.00)** | **145%** |
| 2210801 | Catering services,receptions, Acc, Drinks | 2,000,000.00 | 2,000,000.00 | 2,583,040.00 | (583,040.00) | 129% |
| 2210802 | Committees, Boards and Conferences | 121,203,567.00 | 128,753,567.00 | 186,957,974.00 | (58,204,407.00) | 145% |
| **2210900** | **Insurance costs** | **35,200,000.00** | **35,200,000.00** | **37,563,617.00** | **(2,363,617.00)** | **107%** |
| 2210902 | Buildings Insurance | 300,000.00 | 300,000.00 | - | 300,000.00 | 0% |
| 2210904 | Motor Vehicle Insurance | 200,000.00 | 200,000.00 | 345,548.00 | (145,548.00) | 173% |
| 2210910 | Medical Insurance | 34,700,000.00 | 34,700,000.00 | 37,218,069.00 | (2,518,069.00) | 107% |
| **2211000** | **Specialized Materials and Supplies** | **2,000,000.00** | **1,200,000.00** | **58,000.00** | **1,142,000.00** | **5%** |
| 2211009 | Education and Library Supplies | 1,900,000.00 | 1,100,000.00 | 58,000.00 | 1,042,000.00 | 5% |
| 2211011 | Purchase/Productio n of Photographic and Audio-Visual materials | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| **2211100** | **Office and General Supplies and Services** | **5,300,000.00** | **5,300,000.00** | **5,611,640.60** | **(311,640.60)** | **106%** |
| 2211101 | General Office Supplies (Paper | 5,000,000.00 | 5,000,000.00 | 5,577,090.60 | (577,090.60) | 112% |
| 2211102 | Supplies and Accessories for Computers | 300,000.00 | 300,000.00 | 34,550.00 | 265,450.00 | 12% |
| **2211200** | **Fuel Oil and Lubricants** | **3,000,000.00** | **3,000,000.00** | **1,034,856.00** | **1,965,144.00** | **34%** |
| 2211201 | Refined Fuels & Lubri | 3,000,000.00 | 3,000,000.00 | 1,034,856.00 | 1,965,144.00 | 34% |
| **2211300** | **Other Operating Expenses** | **66,135,765.00** | **66,035,765.00** | **71,765,209.20** | **(5,729,444.20)** | **109%** |
| 2211301 | Bank charges | 300,000.00 | 200,000.00 | - | 200,000.00 | 0% |
| 2211305 | Contracted Guards and Cleaning Services | 5,868,078.00 | 5,868,078.00 | 7,641,329.20 | (1,773,251.20) | 130% |
| 2211306 | Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | 500,000.00 | 500,000.00 | 3,000,000.00 | (2,500,000.00) | 600% |
| 2211308 | Legal Dues/fees, Arbitration and Compensation Payments | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | - | 100% |
| 2211309 | Management fees | 2,467,687.00 | 2,467,687.00 | 3,700,800.00 | (1,233,113.00) | 150% |
| 2211310 | Contracted Professional and | 1,000,000.00 | 1,000,000.00 | 783,500.00 | 216,500.00 | 78% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | technical Services | | | | | |
| 2211325 | Ward office expenses | 54,000,000.00 | 54,000,000.00 | 54,639,580.00 | (639,580.00) | 101% |
| **2220100** | **Routine Maintenance - Vehicles and Other Transport Equipment** | **1,000,000.00** | **1,000,000.00** | **1,338,646.00** | **(338,646.00)** | **134%** |
| 2220101 | Maintenance Expenses - Motor Vehicles | 1,000,000.00 | 1,000,000.00 | 1,338,646.00 | (338,646.00) | 134% |
| **2220200** | **Routine Maintenance - Other Assets** | **2,600,000.00** | **2,500,000.00** | **2,393,700.00** | **106,300.00** | **96%** |
| 2220202 | Maintenance of Office Furniture and Equipment | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| 2220204 | Maintenance of Residential Houses | 500,000.00 | 500,000.00 | 1,259,188.00 | (759,188.00) | 252% |
| 2220205 | Maintenance of Buildings and Stations -- Non-Residential | 500,000.00 | 400,000.00 | 173,090.00 | 226,910.00 | 43% |
| 2220210 | Maintenance of Computers, Software, and Networks | 1,400,000.00 | 1,400,000.00 | 961,422.00 | 438,578.00 | 69% |
| 2220212 | Maintenance of Communications Equip. | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| **2640400** | **Other Current Transfers, Grants, Subsidies** | **500,000.00** | **300,000.00** | **61,600.00** | **238,400.00** | **21%** |
| 2640402 | Donations | 500,000.00 | 300,000.00 | 61,600.00 | 238,400.00 | 21% |
| **2710100** | **Government Pension and Retirement Benefits** | **35,848,041.00** | **35,848,041.00** | **14,087,732.00** | **21,760,309.00** | **39%** |
| 2710103 | Gratuity - Members of County Assemblies | 35,848,041.00 | 35,848,041.00 | 14,087,732.00 | 21,760,309.00 | 39% |
| **3110700** | **Purchase of Vehicles and other Transport Equipment** | **150,000.00** | **150,000.00** | **-** | **150,000.00** | **0%** |
| 3110704 | Purchase of Bicycles and Motor Cycles | 150,000.00 | 150,000.00 | - | 150,000.00 | 0% |
| **3111000** | **Purchase of Office Furniture and General Equipment** | **2,150,000.00** | **2,100,000.00** | **1,523,800.00** | **576,200.00** | **73%** |
| 3111001 | Purchase of Office Furniture and Fittings | 200,000.00 | 150,000.00 | - | 150,000.00 | 0% |
| 3111002 | Purchase of Computers, Printers and other IT Equipment | 1,850,000.00 | 1,850,000.00 | 1,523,800.00 | 326,200.00 | 82% |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3111003 | Purchase of Air conditioners, Fans and Heating Appliances (KPLC) | 100,000.00 | 100,000.00 | - | 100,000.00 | 0% |
| **3111400** | **Research, feasibility Studies** | **2,528,179.00** | **2,478,179.00** | **1,213,200.00** | **1,264,979.00** | **49%** |
| 3111403 | Research | 2,528,179.00 | 2,478,179.00 | 1,213,200.00 | 1,264,979.00 | 49% |
| | **GRAND TOTAL FOR RECURRENT** | **677,364,779.00** | **677,364,779.00** | **674,558,778.75** | **2,806,000.25** | **100%** |
| | **DEVELOPMENT PROJECTS** | | | | | |
| 3110202 | Non-Residential Buildings | 9,173,536.00 | 9,173,536.00 | 10,445,527.40 | (1,271,991.40) | 114% |
| 3111111 | Purchase of ICT networking and Communications Equipment | 22,738,000.00 | 22,738,000.00 | 21,508,386.25 | 1,229,613.75 | 95% |
| 2410104 | Supply for credit | 7,831,932.00 | 7,831,932.00 | 7,789,554.00 | 42,378.00 | 99% |
| 3111106 | Purchase of fire extinguishers | 3,644,990.00 | 3,644,990.00 | 3,644,990.00 | - | 100% |
| | **Dev. Totals** | **43,388,458.00** | **43,388,458.00** | **43,388,457.65** | **0.35** | **100%** |
| | **GRAND TOTALS** | **720,753,237.00** | **720,753,237.00** | **717,947,236.40** | **2,806,000.60** | **100%** |

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## III. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2015-2016 Kshs | 2014-2015 Kshs |
|---|---|---|---|
| **RECEIPTS** | | | |
| Transfers from the County Treasury/Exchequer Releases | 1 | 461,411,810 | - |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 15,040,000 | - |
| **TOTAL RECEIPTS** | | **476,451,810** | - |
| **PAYMENTS** | | | |
| Compensation of Employees | 4 | 208,420,152 | - |
| Use of goods and services | 5 | 209,334,951 | - |
| Subsidies | 6 | - | - |
| Transfers to Other Government Entities | 7 | - | - |
| Other grants and transfers | 8 | 61,600 | - |
| Social Security Benefits | 9 | 7,043,866 | - |
| Acquisition of Assets | 10 | 36,224,155 | - |
| Finance Costs | 11 | - | - |
| Other Payments | 12 | 15,270,467 | - |
| **TOTAL PAYMENTS** | | **476,355,192** | - |
| **SURPLUS** | | **96,619** | - |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18th Oct. 2016 and signed by:

**Clerk of the Assembly**

**Chief Finance Office – County Assembly**

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## IV. STATEMENT OF FINANCIAL ASSETS

| | Note | 2015-2016 Kshs |
|---|---|---|
| **FINANCIAL ASSETS** | | |
| **Cash and Cash Equivalents** | | |
| Bank Balances | 13A | 96,619 |
| Cash Balances | 13B | - |
| **Total Cash and cash equivalent** | | |
| Accounts receivables – Outstanding Imprests | 14 | - |
| **TOTAL FINANCIAL ASSETS** | | **96,619** |
| **FINANCIAL LIABILITIES** | | |
| Accounts Payables – Deposits and retentions | 15 | - |
| **NET FINANCIAL ASSETS** | | **96,619** |
| **REPRESENTED BY** | | |
| **Fund balance b/fwd** | 16 | - |
| **Surplus/Deficit for the quarter** | | 96,619 |
| **NET FINANCIAL POSSITION** | | **96,619** |

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**Clerk of the Assembly**

**Chief Finance Officer – County Assembly**

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## V. STATEMENT OF CASHFLOW

| | Note | 2015-2016 Kshs |
|---|---|---|
| **Receipts from operating income** | | |
| Transfers from the County Treasury/Exchequer Releases | 1 | 461,411,810 |
| Other Receipts | 3 | 15,040,000 |
| **Payments for operating expenses** | | |
| Compensation of Employees | 4 | (208,420,152) |
| Use of goods and services | 5 | (209,334,951) |
| Subsidies | 6 | - |
| Transfers to Other Government Entities | 7 | - |
| Other grants and transfers | 8 | (61,600) |
| Social Security Benefits | 9 | (7,043,866) |
| Finance Costs | 11 | - |
| Other Payments | 12 | (15,270,467) |
| **Adjusted for:** | | |
| Adjustments during the year | | - |
| **Net cash flows from operating activities** | | **36,320,774** |
| **CASHFLOW FROM INVESTING ACTIVITIES** | | |
| Proceeds from Sale of Assets | 2 | - |
| Acquisition of Assets | 10 | (36,224,155) |
| **Net cash flows from investing activities** | | **(36,224,155)** |
| **NET INCREASE IN CASH AND CASH EQUIVALENT** | | **96,619** |
| **Cash and cash equivalent at BEGINNING of the quarter** | | **-** |
| **Cash and cash equivalent at END of the quarter** | | **96,619** |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18th Oct 2016 and signed by:

**Clerk of the Assembly**

**Chief Finance Office – County Assembly**

## VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

| 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 County Treasury/Exchequer Releases | 427,636,248 | 43,388,458 | 471,024,706 | 461,411,810 | 9,612,896 | 97.96% |
| Proceeds from Sale of Assets | - | - | - | - | - | 0.00% |
| Other Receipts | - | - | - | 15,040,000 | (15,040,000) | 0.00% |
| **TOTAL** | **427,636,248** | **43,388,458** | **471,024,706** | **476,451,810** | **(5,427,104)** | **101.15%** |
| **PAYMENTS** | - | - | - | - | - | 0.00% |
| Compensation of Employees | 236,010,521 | (34,080,262) | 201,930,259 | 208,420,152 | (6,489,894) | 103.21% |
| Use of goods and services | 159,573,373 | 36,730,262 | 196,303,635 | 209,334,951 | (13,031,316) | 106.64% |
| Subsidies | - | - | - | - | - | 0.00% |
| Transfers to Other Government Entities | - | - | - | - | - | 0.00% |
| Other grants and transfers | 500,000 | (400,000) | 100,000 | 61,600 | 38,400 | 61.60% |
| Social Security Benefits | 28,804,175 | - | 28,804,175 | 7,043,866 | 21,760,309 | 24.45% |
| Acquisition of Assets | 2,748,179 | 33,306,526 | 36,054,705 | 36,224,155 | (169,450) | 100.47% |
| Finance Costs | - | - | - | - | - | 0.00% |
| Other Payments | - | 7,831,932 | 7,831,932 | 15,270,467 | (7,438,535) | 194.98% |
| **TOTAL** | **427,636,248** | **43,388,458** | **471,024,706** | **476,355,191** | **(5,330,485)** | **101.13%** |

The entity financial statements were approved on 18th Oct 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

## VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | A | b | c=a+b | D | e=c-d | f=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs | % |
| **RECEIPTS** | | | | | | |
| Transfers from the County Treasury/Exchequer Releases | 427,636,248 | | 427,636,248 | 418,023,352 | 9,612,896 | 97.75% |
| Proceeds from Sale of Assets | | | | | | |
| Other Receipts | | | | 15,040,000 | | |
| **TOTAL** | **427,636,248** | - | **427,636,248** | **433,063,352** | **9,612,896** | **97.75%** |
| **PAYMENTS** | | | | | | |
| Compensation of Employees | 236,010,521 | (34,080,262) | 201,930,259 | 208,420,152 | (6,489,893) | 103.21% |
| Use of goods and services | 159,573,373 | 36,730,262 | 196,303,635 | 209,334,951 | (13,031,316) | 106.67% |
| Subsidies | - | - | - | | - | 0.00% |
| Transfers to Other Government Entities | - | - | - | | - | 0.00% |
| Other grants and transfers | 500,000 | (400,000) | 100,000 | 61,600 | 38,400 | 61.60% |
| Social Security Benefits | 28,804,175 | - | 28,804,175 | 7,043,866 | 21,760,309 | 24.45% |
| Acquisition of Assets | 2,748,179 | (2,250,000) | 498,179 | 625,251 | (127,072) | 125.51% |
| Finance Costs | | - | | | - | 0.00% |
| Other Payments | | - | | 7,480,913 | (7,480,913) | 0.00% |
| **TOTAL** | **427,636,248** | - | **427,636,248** | **432,966,734** | **(5,330,486)** | **101.25%** |

The entity financial statements were approved on 18th Oct 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

## VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | B | c=a+b | d | e=c-d | f=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs | % |
| **RECEIPTS** | | | | | | |
| Transfers from the County Treasury/Exchequer Releases | 0 | 43,388,458 | 43,388,458 | 43,388,458 | - | 100.00% |
| Proceeds from Sale of Assets | 0 | - | 0 | 0 | - | 0.00% |
| Other Receipts | 0 | - | 0 | 0 | - | 0.00% |
| **TOTAL** | **0** | **43,388,458** | **43,388,458** | **43,388,458** | **0** | **100.00%** |
| **PAYMENTS** | | | | | | |
| Compensation of Employees | 0 | - | - | 0 | - | 0.00% |
| Use of goods and services | 0 | - | - | 0 | - | 0.00% |
| Subsidies | 0 | - | - | 0 | - | 0.00% |
| Transfers to Other Government Entities | 0 | - | - | 0 | - | 0.00% |
| Other grants and transfers | 0 | - | - | 0 | - | 0.00% |
| Social Security Benefits | 0 | - | - | 0 | - | 0.00% |
| Acquisition of Assets | 0 | 35,556,526 | 35,556,526 | 35,598,904 | (42,378) | 100.12% |
| Finance Costs | 0 | - | - | - | - | 0.00% |
| Other Payments | 0 | 7,831,932 | 7,831,932 | 7,789,554 | 42,378 | 99.46% |
| **TOTAL** | **0** | **43,388,458** | **43,388,458** | **43,388,458** | **0** | **100.00%** |

The entity financial statements were approved on 18th Oct 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

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## IX. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and Cash Equivalents

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

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## 5. Pending bills

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

## 6. Budget

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

## 7. Comparative figures

There are no comparative figures since County assembly of Bungoma is preparing financial statements for the first time.

## 8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

## 9. Pending bills

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

## 10. 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 Assembly budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Assembly actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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## 11. Comparative figures

This is the first time of preparation of the financial statements by the County Assembly hence no comparative information.

## 12. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

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## X. NOTES TO THE FINANCIAL STATEMENTS

### 1 TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

| | 2015/2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Total Exchequer Releases for quarter 1 (*Accounted by County Treasury)* | - | - |
| Total Exchequer Releases for quarter 2 (*Received from CRF for the month of November 2015 and December 2016)* | 88,520,478 | - |
| Total Exchequer Releases for quarter 3 | 191,636,521 | - |
| Total Exchequer Releases for quarter 4 | 181,254,811 | - |
| **Total** | **461,411,810** | - |

The County Assembly only received development monies in the 4th Quarter

### 2 PROCEEDS FROM SALE OF ASSETS

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | 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 the Sale of other County Assembly Assets | - | - |
| **Total** | - | - |

### 3 OTHER RECEIPTS

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Receipt from sale of tender documents | - | - |
| Other Receipts: Transfers from County Treasury | 15,030,000 | - |
| Other Receipts: Over the Counter deposit at CBK Kisumu | 10,000 | - |
| | | |
| | | |
| **Total** | **15,040,000** | - |

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

## 4 COMPENSATION OF EMPLOYEES

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 80,363,741 | - |
| Basic wages of temporary employees | | - |
| Personal allowances paid as part of salary | 128,056,411 | - |
| Personal allowances paid as reimbursements | | - |
| Personal allowances provided in kind | | - |
| Pension and other social security contributions | | - |
| Compulsory national social security schemes | | - |
| Compulsory national health insurance schemes | | - |
| Social benefit schemes outside government | | - |
| Other personnel payments | | - |
| **Total** | **208,420,152** | - |

## 5 USE OF GOODS AND SERVICES

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Utilities, supplies and services | 52,083 | - |
| Communication, supplies and services | 671,764 | - |
| Domestic travel and subsistence | 3,726,915 | - |
| Foreign travel and subsistence | 3,926,262 | - |
| Printing, advertising and information supplies & services | 2,520,936 | - |
| Rentals of produced assets | 254,616 | - |
| Training expenses | 8,084,002 | - |

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| | | |
|---|---|---|
| Hospitality supplies and services | 114,257,636 | - |
| Insurance costs | 28,369,218 | - |
| Specialized materials and services | 58,000 | - |
| Office and general supplies and services | 3,123,257 | - |
| Fuel Oil and Lubricants | 784,297 | |
| Other operating expenses | 40,951,328 | - |
| Routine maintenance – vehicles and other transport equipment | 933,514 | - |
| Routine maintenance – other assets | 1,621,123 | - |
| | | |
| **Total** | **209,334,951** | - |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

## 6 SUBSIDIES

| **Description** | **2015-2016** | **2014-2015** |
|---|---|---|
| | **Kshs** | **Kshs** |
| Subsidies to Public Corporations | | |
| *See list attached* | | |
| (insert name) | | - |
| | - | |
| Subsidies to Private Enterprises | | |
| *See list attached* | | |
| (insert name) | | - |
| | - | |
| **TOTAL** | | - |
| | - | |

## 7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

| **Description** | **2015-2016** | **2014-2015** |
|---|---|---|
| | **Kshs** | **Kshs** |
| Transfers to National Government entities | | |
| See attached list | | - |

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| | | |
|---|---|---|
| | - | - |
| Transfers to Counties | | |
| (insert name of budget agency) | | - |
| (insert name of budget agency) | - | - |
| | - | |
| **TOTAL** | | - |

## 8 OTHER GRANTS AND TRANSFERS

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Scholarships and other educational benefits | - | - |
| Emergency relief and refugee assistance | - | - |
| Subsidies to small businesses, cooperatives, and self employed | - | - |
| Other current transfers, grants | - | - |
| Other capital grants and transfers | 61,600 | - |
| | | |
| **Total** | **61,600** | - |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

## 9 SOCIAL SECURITY BENEFITS

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Government pension and retirement benefits | 7,043,866 | - |
| Social security benefits in cash and in kind | - | - |
| Employer Social Benefits in cash and in kind | - | - |
| | | |
| **Total** | **7,043,866** | - |

## 10 ACQUISITION OF ASSETS

| **Non-Financial Assets** | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |

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| | | |
|---|---|---|
| Purchase of Buildings | | - |
| Construction of Buildings | 5,539,314 | - |
| Refurbishment of Buildings | 4,906,213 | - |
| Construction of Roads | - | - |
| Construction and Civil Works | - | - |
| Overhaul and Refurbishment of Construction and Civil Works | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Overhaul of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | 22,120,438 | - |
| Purchase of Specialized Plant, Equipment and Machinery | 3,644,990 | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | - | - |
| Research, Studies, Project Preparation, Design & Supervision | 13,200 | - |
| Rehabilitation of Civil Works | - | - |
| Acquisition of Strategic Stocks and commodities | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |
| **Financial Assets** | - | - |
| Domestic Public Non-Financial Enterprises | - | - |
| Domestic Public Financial Institutions | - | - |
| Foreign financial Institutions operating Abroad | - | - |
| Other Foreign Enterprises | - | - |
| Foreign Payables - From Previous Years | - | |
| | | - |
| **Total** | | |

| | | |
|---|---|---|
| | 36,224,155 | |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11 FINANCE COSTS**

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Bank Charges | - | - |
| Exchange Rate Losses | - | - |
| Other Finance costs | - | - |
| | | |
| **Total** | - | - |

**12 OTHER PAYMENTS**

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Budget Reserves | - | - |
| Civil Contingency Reserves | - | - |
| Capital Transfers to Non-Financial Public Enterprises | - | - |
| Capital Transfer to Public Financial Institutions and Enterprises | - | - |
| Capital Transfer to Private Non-Financial Enterprises | - | - |
| Suppliers Credits | 7,789,554 | - |
| Distress tax payment | 7,480,913 | |
| Domestic Accounts | - | - |
| **Total** | **15,270,467** | - |

***Other expenses are composed items paid under Supply for credit economic item classified as hereunder:***

| | | |
|---|---|---|
| Construction of Buildings | 1,242,418 | |
| Purchase of Office Furniture and General Equipment | 960,000 | |
| Purchase of ICT Equipment, Software and Other ICT Assets | 483,985 | |
| Overhaul and Refurbishment of Construction and Civil Works | 5,103,151 | |

| | | |
|---|---|---|
| **Total** | **7,789,554** | - |

### 13A BANK ACCOUNTS

| Name of Bank, Account No. & Currency | 2015-2016 Kshs | 2014-2015 Kshs |
|---|---|---|
| | | |
| *CBK, Account No. 1000283041- Kshs (Development)* | 0 | - |
| *CBK, Account No. 1000194103- Kshs (Recurrent)* | 31,360 | - |
| *KCB, Account No.1180534050 -Kshs (Imprest A/C)* | 45,453 | - |
| *Cooperative Bank, Account No. 01141535357400-Kshs (Imprest A/C)* | 19,806 | - |
| **Total** | **96,619** | - |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

### 13B CASH IN HAND

| | 2015-2016 Kshs | 2014-2015 Kshs |
|---|---|---|
| Cash in Hand – Held in domestic currency | - | - |
| Cash in Hand – Held in foreign currency | - | - |
| **Total** | - | - |

**Cash in hand should be analyzed as follows:**

| | 2015-2016 Kshs | 2014-2015 Kshs |
|---|---|---|
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| **Total** | - | - |

### 14 ACCOUNTS RECEIVABLE

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Government Imprests | - | - |
| Clearance Accounts | - | - |
| Staff Advances | - | - |
| Other Advances | - | - |
| **Total** | - | - |

**See Annex 6 for a detailed analysis of the outstanding imprests.*

## 15 ACCOUNTS PAYABLE

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Deposits and Retentions | - | - |
| **Total** | - | - |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

## 16 FUND BALANCE BROUGHT FORWARD

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Bank accounts | - | - |
| Cash in hand | - | - |
| Accounts Receivables | - | - |
| Accounts Payables | - | - |
| **Total** | - | - |

## 17 OTHER IMPORTANT DISCLOSURES

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### 17.1: PENDING ACCOUNTS PAYABLE (See Annex 2)

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Construction of buildings | 7,836,073.00 | - |
| Construction of civil works | - | - |
| Supply of goods | 8,888,380.00 | - |
| Supply of services | 20,490,910.80 | - |
| **Total** | **37,215,363.80** | - |

### 17.2: PENDING STAFF PAYABLES

| | 2015-2016 | 2014-2015 |
|---|---|---|
| **Name of Staff** | Kshs | Kshs |
| | - | - |
| **Total** | - | - |

### 17.3: OTHER PENDING PAYABLES

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Amounts due to National Government entities | - | - |
| Amounts due to County Government entities | - | - |
| Amounts due to third parties | - | - |
| **Total** | - | - |

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## ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | 2015/2016 | 2014/2015 |
|---|---|---|
| Land | - | |
| Buildings and structures | 10,445,527.00 | |
| Transport equipment | - | |
| Office equipment, furniture and fittings | - | |
| ICT Equipment, Software and Other ICT Assets | 22,120,438.00 | |
| Other Machinery and Equipment | 3,644,990.00 | |
| Heritage and cultural assets | - | |
| Intangible assets | 13,200.00 | |
| **Total** | **36,244,155.00** | |

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## ANNEX 2 – PENDING ACCOUNTS PAYABLE

| CONSTRUCTION OF BUILDINGS | | | |
|---|---|---|---|
| **SUPPLIER** | **LPO/LSO NO.** | **DESCRIPTION** | **AMOUNT.** |
| Lyss Enterprises Ltd | 0913066 | Electrical works& server room installation | 1,624,609.00 |
| Mahadi Inverstment | | Erection and Completion of Gallery, Perimeter wall, Guard House and Gate | 4,089,592.00 |
| Lunao Enterprises | 0913072 | Renovation works on roof of county assembly main offices | 2,121,872.00 |
| | | | **7,836,073.00** |
| **SUPPLY OF GOODS** | | | |
| **SUPPLIER** | **LPO/LSO NO.** | **DESCRIPTION** | **AMOUNT.** |
| Abiulice Agencies International Ltd | 2256140 | Supply of tonners TK8305-Black | 192,000.00 |
| African Instutition Of Ethics | 0913056 | Development of manual | 1,111,440.00 |
| Augumany Enterprises | 2256137 | Supply of tonners 80A | 100,500.00 |
| Bestech Enterprises | | Chloride Exide N70 L | 8,000.00 |
| Contech Information System | CA/BGM/PUR/17 | Repair and maintenance | 210,500.00 |
| Contech Information System | CA/BGM/PUR/17 | Computer and network services | 90,700.00 |
| Contech Information Systems | CA/BGM/PUR/17 | Repair and maintenance | 210,500.00 |
| Contech Information Systems | CA/BGM/PUR/17 | Repair and maintenance | 246,500.00 |
| Elgon Refresh | CA/BGM/PUR/53 | Supply of bottled drinking water | 15,750.00 |
| Elgon Refresh | CA/BGM/PUR/53 | Supply bottled water | 21,000 |
| Fano Links | 2256269 | Supply of milk and sugar | 58,150.00 |
| Fenco Technologies Ltd | | Supply of tissue dispensers & installation | 45,500.00 |
| Jr Stephens And Company Ltd | | Supply of sergeants armes uniforms | 154,744.00 |
| Julie Classic | CA/BGM/PUR/53 | Supply of bottled water | 81,600.00 |
| Law Africa Publishing Ltd | | Lical books | 1,201,760.00 |
| Lugy Investment | 2256469 | Supply of floor scrubbing machine | 700,000.00 |
| Lugy Investment | 2256054 | Supply of tonners ( TK 8305-pink, TK8305-Black, TK 8305-Yellow, TK 1140 Kyocera) | 1,858,000.00 |
| Lynsons Enterprises | 2256114 | Supply of plenary chairs and tables | 787,750.00 |
| Sesa Elimu Center | | Airtime | 11,360.00 |

| | | | |
|---|---|---|---|
| Sesa Elimu Center | | Airtime | 25,250.00 |
| Sesa Elimu Center | | Supply of newspapers | 9,072.00 |
| Sesa Elimu Center | | Supply of newspapers | 20,160.00 |
| Sesa Elimu Center | | Supply of newspapers | 10,080.00 |
| Sesa Elimu Center | | Supply of newspapers | 8,064.00 |
| Tycone Contractors And General Supplies International Limited | | Tonner 8305 Black 30pcs | 570,000.00 |
| Tycone Contractors And General Supplies International Limited | | Tonner 8305 Yellow 30pcs | 570,000.00 |
| Tycone Contractors And General Supplies International Limited | | Tonner 8305 Pink 30pcs | 570,000.00 |
| | | | **8,888,380.00** |
| **SUPPLIER** | **LPO/LSO NO.** | **DESCRIPTION** | **AMOUNT.** |
| African Touch Safaris Ltd | 0913056 | Air tickets | 161,600.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 122,400.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 35,700.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 67,500.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 120,730.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 158,824.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 77,200.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 104,124.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 68,700.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 55,700.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 122,700.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 191,600.00 |
| African Touch Safaris Ltd | 0913056 | Air tickets | 20,850.00 |
| African Touch Safaris Ltd | CA/BGM/PUR/38 | Air tickets | 9,900.00 |
| African Touch Safaris Ltd | CA/BGM/PUR/38 | Air tickets | 30,700.00 |
| Bejamu Agency Co Ltd | CA/BGM/PUR/57 | Cleaning of services | 487,500.00 |
| Bejamu Agency Co Ltd | CA/BGM/PUR/57 | Cleaning services | 487,500.00 |
| Bejamu Agency Co Ltd | CA/BGM/PUR/57 | Cleaning services | 400,000.00 |
| Elegant Hotel Ltd | | Catering services | 15,300.00 |
| Elegant Hotel Ltd | | Catering services | 21,000.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Servicing of county assembly | 153,103.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Repair and maintenance | 63,103.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Repair and maintenance | 143,858.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Repair and maintenance | 368,518.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Repair and maintenance | 19,207.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Repair and maintenance | 30,965.00 |
| Westfield Motors Ltd | CA/BGM/PUR/52 | Repair and maintenance | 14,225.00 |
| County Assembly Forum | | Subscription to the county assembly | 1,000,000.00 |

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| | | | |
|---|---|---|---|
| Nation Media Group | | Newspaper and advertisement | 227,070.00 |
| Nation Media Group Ltd | | Newspaper and advertisement | 147,204.00 |
| Nation Media Group Ltd | | Newspaper and advertisement | 239,076.00 |
| Nation Media Group Ltd | | Newspaper and advertisement | 135,720.00 |
| Centrica Hotel | | Catering services | 51,400.00 |
| Exact Cousult | | Constitution services | 186,263.00 |
| Four M Insurance Brokers | | General insurance | 5,760,441.00 |
| Hotel Itoya | CA/BGM/PUR/53 | Conference facilities | 334,400.00 |
| Iko Restort | CA/BGM/PUR/53 | Service catering | 118,040.00 |
| Iko Restort | CA/BGM/PUR/53 | Service catering | 113,560.00 |
| Iko Restort | CA/BGM/PUR/53 | Service administrative committee | 106,800.00 |
| Iko Restort | CA/BGM/PUR/53 | Catering services | 58,300.00 |
| Iko Restort | CA/BGM/PUR/53 | Catering services | 164,240.00 |
| Iko Restort | CA/BGM/PUR/53 | Catering services | 88,200.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Conference facilities | 649,600.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Provision of hospitality | 396,140.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Catering services | 466,900.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Hospitalities services | 350,320.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Hospitalities services | 350,320.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Catering & conference services | 268,830.00 |
| Joventure Hotel | CA/BGM/PUR/53 | Catering & conference services | 297,540.00 |
| Davies Obwavo | | House rent | 258,435.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 54,150.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 15,000.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 21,000.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 15,000.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 19,600.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 63,000.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 154,925.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 89,000.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 22,000.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 8,500.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 7,500.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 4,900.00 |
| Maurisaa Hotel And Restort | CA/BGM/PUR/15 | Catering services | 15,400.00 |
| Minata Hotel | CA/BGM/PUR/34 | Catering services | 310,500.00 |
| Minata Hotel | CA/BGM/PUR/34 | Catering services | 297,000.00 |
| Minata Hotel | CA/BGM/PUR/34 | Catering services | 229,500.00 |
| Minata Hotel | CA/BGM/PUR/34 | Provision catering services | 248,400.00 |

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| | | | |
|---|---|---|---|
| Minata Hotel | CA/BGM/PUR/34 | Conference facilities | 37,800.00 |
| Pride Kings Services Ltd | | Security services | 230,400.00 |
| Radio Mambo | | Radio announcement | 34,800.00 |
| Salmond View Hotel | | Catering services | 20,050.00 |
| Kika Hotel | CA/BGM/PUR/54 | Conference facilities | 1,209,250.00 |
| Wigot Gardens Ltd | CA/BGM/PUR/34 | Conference & accommodation services | 375,492.00 |
| Silent Resort | | Catering services | 10,900.00 |
| Misikhu Electricals | | Electrical maintenance services | 115,680.00 |
| The Standard Group Ltd | | Newspapers and advertisement | 62,640.00 |
| The Standard Group Ltd | | Newspapers and advertisement | 184,788.00 |
| The Standard Group Ltd | | Newspapers advertisement | 166,117.80 |
| The Standard Group Ltd | | Newspapers advertisement | 468,640.00 |
| The Star | | Newspapers advertisement | 170,520.00 |
| The Star | | Newspapers and advertisement | 170,752.00 |
| The Star | | Newspapers and advertisement | 336,400.00 |
| **Totals** | | | **20,490,910.80** |
| **GRAND TOTAL** | | | **37,215,363.80** |

15,535,418

NO LPO/LPO