REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNY ASSEMBLY OF TAITA TAVETA

FOR THE YEAR ENDED 30 JUNE 2016

OFFICE OF THE AUDITOR GENERAL
KENYA NATIONAL AUDIT OFFICE
23 DEC 2016
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MOMBASA HUB

COUNTY ASSEMBLY OF TAITA TAVETA

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 TAITA TAVETA COUNTY ASSEMBLY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The County assembly day-to-day management is under the following key organs:

NAME	DESIGNATION
HON MESHACK MAGANGA MAGHANGA	Speaker County Assembly
HON CROMWELL BARIDI	Leader of Majority
HON RONALD HABEL SAGURANI	Leader of Minority
MR. MICHAEL BIDII NGALA	Clerk of County Assembly
MRS. NANCY MSHIMBA	CASB – External Member

(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	- Michael Bidii Ngala
2.	Principal Finance Officer	- Gadiel Mnyambo Maganga
3.	Senior Auditor	- Joseph Waduu
4.	Senior Accountant	- Jemimah Wughanga

(d) Fiduciary Oversight Arrangements

The following provided key fiduciary oversight arrangements:

- Office of the Controller of budget
- Commission of Revenue Allocation

(e) Taita Taveta county Assembly Headquarters

P.O. Box 1066 - 80304
Taita Taveta County Assembly Building
Wundanyi, KENYA

KEY TAITA TAVETA COUNTY ASSEMBLY INFORMATION AND MANAGEMENT (CONTINUED)

(f) Taita Taveta county Assembly Contacts

Telephone: 0718703359/0732604811
E-mail: clerk@ttca.or.ke
Website: www.ttca.or.ke

(g) Taita Taveta county Assembly Bankers

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

2. Kenya Commercial Bank
   Wundanyi Branch
   P.O. Box 1067 – 80304
   Wundanyi

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

In the financial year 2015/2016, the County Assembly fiscal performance was satisfactory, despite the delayed disbursement of funds from the National Government and the stringent budget ceilings as applied by the commission on revenue allocation (CRA).

County Assembly Expenditure

The total County Assembly actual expenditure for the 2015/2016 financial year amounted to KES 586,489,658 which represented a total absorption rate of 98.14% of the total budget. The largest proportion of the expenditure comprised of use of goods and services totalling to KES 272,468,947 which accounted for 46.46% of the expenditure. This amount was largely incurred under the vote line of Domestic travel mostly due to public participation for the bills. The county assembly also embarked on training of both county assembly members and staff on legislation and procedures. This is aimed at enhancing efficiency in the enactment of motions and bills, hence reducing the time taken to pass the bills. The assembly also embarked on training of its finance and procurement staff on IFMIS with the aim of fully adopting the system as well as the E-banking module. This is an effort to ensure that proper financial management is observed as well as ensure that goods and services supplied to the assembly meet the required standards and that suppliers are paid promptly upon the delivery of their goods and services.

Challenges and Recommended way forward

The following challenges were encountered by the County Assembly during the financial year 2015/2016

- Irregular flow of funds from National Government which hindered the smooth flow of the County assembly operations and subsequently limiting the number of bills passed.
- Inadequate office space. The County assembly still uses the old municipal council buildings which do not have adequate space for committee meetings.

To overcome these challenges the following measures are recommended while some are being implemented.

- To overcome the challenge of office space the county assembly has opted to hold most of the committee meetings at the local hotels offering conference facilities..

Include the following:

Sign

Clerk of the County Assembly.

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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 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 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, 2016 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 the 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 **September 20,2016.**

Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF TAITA TAVETA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Taita Taveta set out on pages 1 to 39, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 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 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 of the Financial Statements

The financial statements presented for audit review for the year ended 30 June 2016 reflects illegible headers on pages V, Vi, 1, 5,11,14,15,17,35 and 36. Further, Annex 6 to the financial statements is marked as "Bank Reconciliation Statement." However, the statement was not attached.

In view of these discrepancies, the financial statements for the year ended 30 June 2016 do not comply with the requirements of International Public Sector Accounting Standards prescribed by the Public Sector Accounting Standards Board.

2.0 Inaccuracies in the Financial Statements

In addition, the financial statements for the year ended 30 June 2016 have variances totalling Kshs.226,992 between balances as per statement of receipts and payments and those shown in the statement of comparison of budget and actual amounts- recurrent and development combined as shown below:

Item	Amount as Per Statement of Receipts and Payments Kshs	Amount as Per Statement of Comparison of Budget and Actual Amount- Kshs	Variance Kshs
Use of Goods and Services	272,468,947	272,242,567	226,380
Transfers to Other Government Entities	85,000,000	84,999,388	612
Total	**357,468,947**	**357,241,955**	**226,992**

Further, the statement of comparison of budget and actual amounts for the recurrent vote reflects transfers from the County Treasury/Exchequer Releases final budget balance of Kshs.557,375,649 which includes a sum of Kshs.7,000,000 in respect of the Development Vote. As such, the transfers from the County Treasury/Exchequer Releases final budget balance of Kshs.557,375,649 is overstated by Kshs.7,000,000.

As a result of these anomalies, the accuracy and completeness of the County Assembly's financial statements for the year ended 30 June 2016 cannot be confirmed.

3.0 Transfers from the County Treasury/ Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2016 reflects transfers from the County Treasury/ Exchequer Releases of Kshs.597,607,090. However, the Report of the Controller of Budget for the year indicates that the County Assembly received recurrent exchequer issues amounting to Kshs.526,400,000 and development exchequer issues amounting to Kshs.7,000,000 all totalling Kshs.533,400,000, resulting in unexplained and unreconciled variance of Kshs.64,207,090.

Consequently, the accuracy and completeness of the transfers from the County Treasury/Exchequer Releases balance of Kshs.597,607,090 for the year ended 30 June 2016 cannot be confirmed.

4.0 Compensation of Employees

The statement of receipts and payments for the year ended 30 June 2016 presented for audit review reflects compensation of employees of Kshs.221,937,859 of which the following observations were made:

4.1 Unsupported Sitting Allowances and Wages

Included in the compensation of employees balance of Kshs.221,937,859 for the year ended 30 June 2016 are unsupported sitting allowance payments and wages paid to temporary employees all totalling to Kshs.38,880,712 as detailed below:

Purpose	Expenditure (Kshs.)	Observation
Basic wages of temporary employees	16,172,212	Not supported with copies of job vacancies advertisements and signed muster rolls
Committee and plenary sitting allowances paid to Members of County Assembly for the period November 2015 to June 2016	20,637,500	Not supported with monthly summaries indicating dates of sittings and allowances paid to each Member
Sitting Allowances Paid to Members of County Assembly Public Service Board	2,071,000	Not supported with notice of meetings and signed attendance register
Total	**38,880,712**	

In the absence of sufficient and relevant evidence, the propriety of the expenditure totaling to Kshs.38,880,712 cannot be confirmed.

4.2 Retainer Allowance

Included in the compensation of employees balance of Kshs.221,937,859 for the year ended 30 June 2016 are personal allowances paid as part of salaries totalling to Kshs.78,786,216, out of which Kshs.507,550 was in respect of a retainer allowance paid to a member of the County Assembly Service Board, contrary to the Salaries and Remuneration Commission Circular No. SRC/TS/CG/TT/3/61/39(36) dated 13th August 2015 which states that payment of retainer allowance to part-time Members of the County Assembly Service Board was not approved.

As a result, propriety of sitting and retainer allowance payments totalling Kshs.507,550 for the year ended 30 June 2016 could not be confirmed.

5.0 Unsupported Expenditure on Use of Goods and Services

Records presented for audit review indicated that during the year ended 30 June 2016, the County Assembly spent a total of Kshs.272,468,947 on use of goods and services, out of which balance of Kshs.97,194,683 was not supported as detailed below:

Item	Purpose	Amount Paid (Kshs.)	Observation
1.Communications Supplies and Services	Airtime allowances paid to staff and Members of County Assembly(MCA)	1,523,000	• Air time register for the period July 2015 to June 2016 not availed for audit verification. • Includes Kshs.872,000 not supported with signed schedules.
2.Domestic Travel and Subsistence Allowances	Hire of workshop venues and subsistence allowances and transport costs for Members of County Assembly and staff	28,596,970	Not supported with work tickets, bus tickets, attendance registers, minutes of meetings attended, work plans and reports.
3.Domestic Travel and Subsistence Allowances	Transport Allowances paid to Members of County Assembly and County Assembly staff during workshops, visiting wards, attending committee meetings.	3,490,300	The County Assembly has a fleet of motor vehicles including a bus and two Land Cruisers which ought to be utilized for such travels.
4.Domestic Travel and Subsistence Allowances	Subsistence allowance paid to six (6) MCAs	336,000	Attendance register not signed

Item	Purpose	Paid (Kshs)	Observation
5.Domestic Travel and Subsistence Allowances	Subsistence allowances paid to Members of County Assembly and staff, a member of County Assembly Service Board and Controller of Budget staff during budget and appropriation workshop in Mombasa	5,046,500	Not supported with invitation letters and work plans indicating how the members of staff were identified and their role in the workshop were not availed for audit review.
6.Foreign Travel and Subsistence Allowances	Paid to Members of County Assembly and staff who travelled to Hong Kong, Israel, Tanzania, Uganda and Ethiopia.	11,874,779	Not supported with approved requests, boarding passes, air tickets and reports produced after the trips.
7.Foreign Travel and Subsistence Allowances	Cost of air tickets for Members of County Assembly and staff	3,110,970	Not supported with quotations and Local Service Orders
8.Training Expenses	Cost of training in Legislative research procedures and drafting, consultancy and team building.	13,981,377	Not supported with requisitions for the training, tender documents, work tickets/bus tickets and Local Service Orders
9.Printing, Advertising and Information Supplies and Services	Stationery	458,910	Not supported with purchase requisitions, quotations, delivery notes, Goods Received Notes, Counter Receipt and Issue Vouchers(S.13), Counter Requisition and Issue Vouchers(S.11) and Stores Ledger Cards(S.3)
10.Printing, Advertising and Information Supplies and Services	Legal fees, arbitration and compensation payments	3,221,120	Expenditure chargeable under operating expenses where it was budgeted under
11.Hospitality Services and Supplies	Hire of conference facilities and hotel accommodation and catering services	10,011,481	Not supported with purchase requisitions, quotations and attendance registers
12.Fuel, Oils and Lubricants	Purchase of fuel	1,463,780	Not supported with work tickets and delivery notes
13.Operating Expenses	Legal fees, arbitration and compensation payments	10,268,000	Not supported with quotations and contract agreements
14.Routine Maintenance - Motor Vehicles and Other Transport Equipment	Repairs of motor vehicles	3,811,496	• Not supported with quotations, Mechanical Engineer's estimates and reports of the inspection and acceptance committee.

			• Details of repairs not recorded in the log books and work tickets. • Garages picked not in the list of approved garages.
Total		**97,194,683**	

In the circumstances, the propriety of expenditure totalling Kshs.97,194,683 for the year ended 30 June 2016 could not be confirmed.

6.0 Transfers to Other Government Entities

The statement of receipts and payments for the year ended 30 June 2016 reflects transfers to other government entities totaling to Kshs 85,000,000 made in relation relates to the Taita Taveta County Assembly Mortgage Fund. However, the bank statements of the Fund showing the transfer and receipt of the funds were not availed for audit review.

As a result, the propriety of transfers to other government entities totalling to Kshs.85,000,000 made during the year ended 30 June 2016 could not be confirmed.

7.0 Acquisition of Assets

Note 10 to the financial statements for the year ended 30 June 2016 reflects purchase of ICT equipment, software and other ICT assets valued at Kshs.2,779,462. However, included in the balance spent purchase was a sum of Kshs.800,600 relating to purchase of printers, laptops, desktops, and related accessories. However, quotations, tender evaluation and award minutes and inspection and acceptance committee reports were not made available availed for audit verification.

Consequently, the propriety expenditure totalling to Kshs.800,600 on ICT equipments, and software in the year ended 30 June 2016 cannot be confirmed.

8.0 Cash and Cash Equivalent

8.1 Bank Balance

The statement of financial assets as at 30 June 2016 reflects a bank balance of Kshs.1,413,296, which includes Kshs.1,393,704 for recurrent account No.1145543405 at Kenya Commercial Bank, Wundanyi. However, the bank reconciliation statement as at 30 June 2016 for the account reflects payments in cash book not in bank statement totalling to Kshs.51,298 but whose details and dates of clearance by the bank were not presented for audit verification. Further, the

date when the development bank account was opened was not disclosed and therefore it was not possible to confirm the completeness of the statement.

Consequently, the validity of the payments totalling to Kshs.51,298 and accuracy of the bank balance of Kshs.1,413,296 as at 30 June, 2016 could not be confirmed.

8.2 Cash Balance

The statement of financial assets as at 30 June 2016 reflects a cash balance of Kshs.500 but the supporting cash survey report was not availed for audit review. As a result, the accuracy of the cash balance of Kshs.500 as at 30 June 2016 could not be confirmed.

9.0 Refund of Unspent Exchequer Receipts

The bank statements for the year ended 30 June 2016 indicated that the County Assembly had unspent Exchequer Receipts of Kshs.1,413,296 as at 30 June 2016 as shown below:

Bank Account Type	Bank Name	Account Number	Unspent Amount(Kshs)
Recurrent	Kenya Commercial Bank Ltd. Wundanyi Branch	1145543405	1,342,406
Development Vote	Kenya Commercial Bank Ltd. Wundanyi Branch	115804911	70,890
Total			**1,413,296**

However, the unspent balances were not surrendered to the County Exchequer Account in contravention of the National Treasury Circular No.AG3/066/VOL.VI/91 of 13 June 2016 which required all County Government entities to deposit all unspent exchequer balances into the Account on or before 30 June 2016.

No satisfactory explanation has been availed for the irregularity.

10. 0 Accounts Receivable - Outstanding Imprests

The statement of financial assets as at 30 June 2016 under accounts receivable reflects outstanding imprests of Kshs.10,597,106, all of which were overdue as at 30 June 2016. Further, the outstanding imprests included a balance of Kshs.3,359,086 in respect of multiple imprests held by employees and Members of County Assembly contrary to Section 5.6.6 of the Government Financial Regulations and Procedures which require officers to surrender or account for previous imprests before new ones are issued to them and, in addition, account for imprests within 48 hours after completing tasks funded by the imprests.

As a result of these anomalies, the propriety and recoverability of the imprests balance of Kshs.10,597,106 as at 30 June 2016 could not be confirmed.

11.0 Pending Bills

Note 17.1 on pending accounts payable reflects a nil balance whereas records presented for audit review indicate that the County Assembly had pending bills totaling Kshs.10,452,239 as at 30 June 2016 mainly for hire of conference and training facilities, stationery, motor vehicle repairs and fuel. However, the pending bills resulted from non-adherence to the Government Financial Regulations and Procedures Section 5.2.1 which provide that expenditure not budgeted for should not be incurred. Further, it is apparent that the management did not confirm availability of funds before signing supply contracts with third parties. Had the bills been paid, the deficit of Kshs.586,489,658 in the statement of receipts and payments for the year ended 30 June 2016 would have increased to Kshs.596,941,897. In addition, minutes of meetings and attendance registers, Local Service Orders, Local Purchase Orders and invoices relating to the procurements were not presented for audit. Further, there was no evidence showing that the goods purchased and motor vehicle repairs paid for were entered in the relevant records.

Consequently, the propriety of the pending bills totalling Kshs.10,452,239 could not be confirmed and the financial statements do not present a true and fair view of the financial position of the County Assembly as at 30 June 2016.

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, the financial position of the County Assembly of Taita Taveta as at 30 June 2016 and 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 Irregular Retention and Engagement of Staff on Contract

As reported in the prior year, the County Assembly Service Board appointed a Senior Procurement Officer II on 3 June 2014 on permanent and pensionable terms when the officer was fifty-nine (59) years old. The records further indicate that upon attaining the mandatory retirement age of sixty(60) years, the Board did not release the officer but instead revised the terms of service to a five-year contract beginning 19 February 2015 contrary to Office of the President Circular OP/CAB.2/7A dated 14 February 2014 which states that all officers aged fifty-eight (58) years and

above have duly identified successors to enable smooth exit from the service when they attain the mandatory retirement age of sixty (60) years. Further, under unclear circumstances, the officer was promoted to the position of Senior Procurement Officer I. However, evidence that the new post was advertised in line with Government regulations was not provided for audit verification and as a result it was not possible to confirm that the post was filled competitively. In addition, records presented for audit review indicated that as at 30 June 2016, the officer was still in employment of the County Assembly and a total of Kshs.2,913,169 had been expended on emoluments paid to the officer. No explanation has been given as to why the Board opted to employ and retain an officer past the mandatory retirement age of sixty (60) years.

Under the circumstances, the County Assembly is in breach of the law and emoluments totalling Kshs.2,913,169 paid to the officer as at 30 June 2016 were irregular.

2.0 Budgetary Controls and Performance

During the year under review, the County Assembly of Taita Tavetas total budget was Kshs.557,375,649 comprising development budget of Kshs.7,000,000 and recurrent budget of Kshs.550,375,649. Further, the total budget reflected net over expenditure of Kshs.29,114,010 or 5.2% as summarized below:

Item	Approved Budget for 2015/2016 (Kshs)	Actual Expenditure for 2015/2016 (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)	%
Development Vote	7,000,000	6,999,105	-	895	0
Recurrent Vote	550,375,649	579,490,554	29,114,905	-	5.2
Total	**557,375,649**	**586,489,659**	**29,114,905**	**895**	**5.2**

The valid approvals for the over-expenditures totalling Kshs.29,114,905 incurred by the County Assembly were not availed for audit verification and as a result the propriety of the expenditure could not be confirmed.

2.1 Recurrent Budget

During the year under review, Taita Taveta County Assembly allocated Kshs.550,375,649 for recurrent expenditure and spent Kshs.579,490,554, resulting in net over-expenditure of Kshs.29,614,551 or 5.3% of the budget as detailed below:

Component	Budget (Kshs.)	Actual (Kshs)	Under (Kshs)	Over (Kshs)	%
Compensation of Employees	227,411,253	221,937,857	5,473,396		2.4
Use of Goods and Services	237,854,396	272,468,947	-	34,614,551	14.6
Transfer to Other Government Entities	85,000,000	85,000,000	-	-	-
Finance Costs	110,000	83,750	26,250	-	23.4
Total	**550,375,649**	**579,490,554**	**5,499,646**	**34,614,551**	**5.3**

The management has not provided satisfactory explanation for the excess expenditure and the failure to utilize all the approved budgetary provisions.

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

Nairobi

15 August 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2016

	Note	2015/2016 Kshs	2014/2015 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	597,607,090	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		-
TOTAL RECEIPTS		**597,607,090**	-
PAYMENTS			
Compensation of Employees	4	(221,937,859)	-
Use of goods and services	5	(272,468,947)	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	(85,000,000)	-
Other grants and transfers	8		-
Social Security Benefits	9	-	-
Acquisition of Assets	10	(6,999,105)	-
Finance Costs	11	(83,750)	-
Other Payments	12	-	-
TOTAL PAYMENTS		**(586,489,660)**	-
SURPLUS/(DEFICIT)		**11,117,430**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **September 20, 2016** and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

V. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE,2016

	Note	2015/2016 Kshs	2014/2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	1,413,296	-
Cash Balances	13B	500	-
Total Cash and cash equivalents		**1,413,796**	-
Accounts receivables – Outstanding Imprests	14	10,597,106	-
TOTAL FINANCIAL ASSETS		**12,010,902**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**12,010,902**	-
REPRESENTED BY			
Fund balance b/fwd	16	893,472	-
Surplus/(Deficit) for the year		11,117,430	-
NET FINANCIAL POSITION		**12,010,902**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **September 20,2016** and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

VI. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE, 2016

	Note	2015/2016 Kshs	2014/2015 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	597,607,090	-
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(221,937,859)	-
Use of goods and services	5	(272,468,947)	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	(85,000,000)	-
Other grants and transfers	8		-
Social Security Benefits	9	-	-
Finance Costs	11	(83,750)	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		(10,597,106)	-
Net cash flows from operating activities		**7,519,431**	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(6,999,105)	-
Net cash flows from investing activities		**(6,999,105)**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**520,324**	-
Cash and cash equivalent at BEGINNING of the year		**893,472**	-
Cash and cash equivalent at END of the year		**1,413,796**	-
As per statement of assets		**1,413,796**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **September 20,2016** and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	562,479,129	5,103,480	557,375,649	597,607,090	107%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**562,479,129**	**5,103,480**	557,375,649	**597,607,090**	107%
PAYMENTS					
Compensation of Employees	245,081,739	(17,670,486)	227,411,253	221,937,857	98%
Use of goods and services	225,293,910	12,560,486	237,854,396	272,242,567	114%
Subsidies					
Transfers to Other Government Entities	80,000,000	5,000,000	85,000,000	84,999,388	100%
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	12,103,480	5,103,480	7,000,000	6,999,105	100%
Finance Costs	350,000	240,000	110,000	83,750	76%
Other Payments					
TOTAL	562,829,129	5,233,480	557,375,649	586,262,667	105%

The Taita Taveta county Assembly financial statements were approved on **September 20, 2016** and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	562,479,129	5,103,480	557,375,649	597,607,090	107%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**562,479,129**	**5,103,480**	**557,375,649**	**597,607,090**	107%
PAYMENTS					
Compensation of Employees	245,081,739	(17,670,486)	227,411,253	221,937,857	98%
Use of goods and services	225,293,910	12,560,486	237,854,396	272,242,567	114%
Subsidies			-		
Transfers to Other Government Entities	80,000,000	5,000,000	85,000,000	84,999,388	100%
Other grants and transfers		-			
Social Security Benefits			-		
Acquisition of Assets					
Finance Costs	350,000	240,000	110,000	83,750	76%
Other Payments					
TOTAL	550,725,649	130,000	550,375,649	579,263,562	105%

The Taita Taveta county Assembly financial statements were approved on **September 20, 2016** and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	12,103,480	(5,103,480)	7,000,000	7,000,000	100%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	12,103,480	(5,103,480)	7,000,000	7,000,000	100%
PAYMENTS					
Compensation of Employees					
Use of goods and services					
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers			-		
Social Security Benefits					
Acquisition of Assets	12,103,480	(5,103,480)	7,000,000	6,999,105	100%
Finance Costs					
Other Payments					
TOTAL	12,103,480	(5,103,480)	7,000,000	6,999,105	100%

The Taita Taveta county Assembly financial statements were approved on **September 20,2016** and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

X. 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 and applicable government legislations and regulations. 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 *Taita Taveta 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.

2. Recognition of receipts and payments

The *Taita Taveta county Assembly* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *Taita Taveta county Assembly*. In addition, the *Taita Taveta county Assembly* recognises all payments when the event occurs and the related cash has actually been paid out by the *Taita Taveta county Assembly*.

3. In-kind contributions

In-kind contributions are donations that are made to the *Taita Taveta 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 *Taita Taveta 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. There was no in-kind contributions during the year.

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure 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.

6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. **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 Taita Taveta county Assembly fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. **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 *Taita Taveta county Assembly* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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

10. **Comparative figures**
This is the first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED),

11. Subsequent events

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

XI. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

Description	2015/2016	2014
	Kshs	
Total Exchequer Releases for quarter 1	121,362,471	-
Total Exchequer Releases for quarter 2	190,631,067	-
Total Exchequer Releases for quarter 3	174,649,287	-
Total Exchequer Releases for quarter 4	110,964,266	-
Total	**597,607,090**	-

2 PROCEEDS FROM SALE OF ASSETS

Description	2015/2016	2014
	Kshs	
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS

Description	2015/2016 Kshs	2014
Interest from Bank-Car Loan/Mortgage Account	-	
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Other Receipts V		
Total	-	

4 COMPENSATION OF EMPLOYEES

Description	2015/2016 Kshs	2014
Basic salaries of permanent employees	91,969,939	
Basic wages of temporary employees	18,422,713	
Personal allowances paid as part of salary	22,596,006	
Personal allowances paid as reimbursements	35,160,216	
Personal allowances provided in kind	-	
Pension and other social security contributions	32,588,900	
Compulsory national social security schemes	975,460	
Compulsory national health insurance schemes	-	
Social benefit schemes outside government	-	
Other personnel payments	20,224,623	
Total	**221,937,856**	

5 USE OF GOODS AND SERVICES

Description	2015/2016 Kshs	2014
Utilities, supplies and services	324,625	
Communication, supplies and services	4,122,924	
Domestic travel and subsistence	98,951,074	
Foreign travel and subsistence	68,502,622	
Printing, advertising and information supplies & services	7,305,562	
Rentals of produced assets	1,113,700	
Training expenses	21,638,257	
Hospitality supplies and services	19,749,779	
Insurance costs	20,525,500	
Specialized materials and services	957,790	
Fuel Oil and Lubricant	4,825,142	

Description	2015/2016 Kshs	2014/
Office and general supplies and services	3,133,725	
Other operating expenses	11,678,450	
Routine maintenance – vehicles and other transport equipment	7,145,022	
Routine maintenance – other assets	2,494,775	
Total	**272,468,947**	

6 SUBSIDIES

Description	2015/2016 Kshs	201-
Subsidies to Public Corporations		
	-	
	-	
Subsidies to Private Enterprises		
	-	
	-	
TOTAL	-	

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/2016 Kshs	2014
Transfers to National Government entities		
	-	
Transfers to Counties		
County Assembly Mortgage Fund Account	85,000,000	
	-	
TOTAL	**85,000,000**	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER GRANTS AND TRANSFERS

Description	2015/2016 Kshs	2014
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	-	
Total	-	

9 SOCIAL SECURITY BENEFITS

Description	2015/2016 Kshs	2014
Government pension and retirement benefits	-	
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind	-	
Total	-	

10 ACQUISITION OF ASSETS

Description	2015/2016 Kshs	2014
Non financial assets		
Purchase of Buildings	-	
Construction of Buildings	-	
Refurbishment of Buildings	4,219,643	
Construction of Roads	-	
Purchase of Office Furniture and General Equipment	-	
Purchase of ICT Equipment, Software and Other ICT Assets	2,779,462	
Financial Assets		
Domestic Public Non-Financial Enterprises	-	
Total	6,999,105	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

Description	2015/2016 Kshs	2014
Bank Charges	83,750	-
Exchange Rate Losses	-	-
Other Finance Costs	-	-
Total	**83,750**	-

12 OTHER PAYMENTS

Description	2015/2016 Kshs	2014
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/2016	2014/2015
		Kshs	Kshs
Kenya Commercial Bank, Account –WUNDANYI BRANCH A/C No. 1145543405 & currency Kshs	Recurrent	1,342,406	
Kenya Commercial Bank, Account –WUNDANYI BRANCH A/C No. 1158049811 & currency Kshs	Development	70,890	
Total		**1,413,296**	

13B CASH IN HAND

Description	2015/2016	2014
	Kshs	
Cash in Hand – Held in domestic currency	500	
Cash in Hand – Held in foreign currency	-	
Total	**500**	

Cash in hand should be analysed as follows:

Description	2015/2016	2014
	Kshs	
Location 1	-	
Location 2	-	
Location 3	-	
Total	-	

14 ACCOUNTS RECEIVABLE

Description	2015/2016	2014
	Kshs	
Government Imprests	10,597,106	
Clearance Accounts	-	
Staff Advances	-	
Other Advances	-	
Total	**10,597,106**	

**See Annex 5 for a detailed analysis of the outstanding imprests.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 ACCOUNTS PAYABLE

Description	2015/2016 Kshs	2014
Deposits and Retentions	-	
Total	-	

16 FUND BALANCE BROUGHT FORWARD

Description	2015/2016 Kshs	2014
Bank accounts	893,470	
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total	893,470	

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2015/2016 Kshs	2014
Construction of buildings	-	
Construction of civil works	-	
Supply of goods	-	
Supply of services	-	
Total	-	

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description / Name of Staff	2015/2016 Kshs	2014
	-	
Total	-	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.3: OTHER PENDING PAYABLES (See Annex 3)

Description	2015/2016 Kshs	2014
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	CREDITOR	AMOUNT	Construction Building	Construction Civic	Suply of Goods	Suply of Services
1	YES YES GEN SUPPLIES	863,560.00			863,560.00	
2	VOI WILDLIFE LODGE	820,500.00				820,500.00
3	MILIMANI HARDWARE LTD	105,982.00	105,982.00			
4	KENYA COMPUTER INDUSTRY & SERVICES TECHNOLOGY	263,520.00			263,520.00	
5	SHESHEE DIGITAL ELECTRONICS	48,928.00			48,928.00	
6	THE COPY CAT LTD	401,382.60			401,382.60	-
7	MT. CARMEL TIMBERLAND AND HARDWARE LTD	72,500.00	72,500.00			
8	JONA ENTERPRISES LTD	31,350.00			31,350.00	
9	HAJA VENTURES	1,306,660.00				1,306,660.(
.0	BLISS RESORT	557,590.00				557,590.0(
.1	CMC MOTORS GROUP	185,765.80				185,765.8(
.2	MOMBASA BEACH HOTEL	569,350.00				569,350.0(
.3	ICPAK	10,000.00				10,000.00
.4	TAITA ROCKS HOTEL	317,000.00				317,000.0(
.5	BRITAM	228,841.00				228,841.0
.6	TOP SHOP LIMITED	615,151.73			615,151.73	
.7	ANDYMAC PALACE	406,500.00				406,500.0
.8	TAVEVO WATER & SEWERAGE CO. LTD	3,320.00				3,320.00
.9	KENYA POSTEL DIRECTORIES LTD	50,640.00				50,640.0(

ANNEX 1.ANALYSIS OF PENDING ACCOUNTS PAYABLE (Continued...)

KAMLEZA COMPANY LTD	97,200.00			97,200.00	
KENYA SAFARI LODGES & HOTELS	125,000.00				125,000.00
MEROYI ENTERPRISES	195,000.00			195,000.00	
VOI SAFARI LODGE	367,000.00				367,000.00
MVOI VENTURES	327,200.00			327,200.00	
ZIPAK GENERAL CONTRACTORS LTD	472,200.00			472,200.00	
MAO COMMUNICATIONS	269,000.00			269,000.00	
LAVENDER GARDEN HOTEL	596,550.00				596,550.00
ANGUO FM	125,280.00				125,280.00
PRIDEINN PARADISE	234,000.00				234,000.00
THE STANDARD GROUP LTD	275,268.00				275,268.00
BAHARI FILLING STATION	510,000.00			510,000.00	
TOTAL	**10,452,239.13**	**178,482.00**	**-**	**4,094,492.33**	**6,179,264.80**

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		A	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost FY2015/2016 KShs	Historical Cost FY2014/201 KSh
Land	-	
Buildings and structures	4,219,643	
Transport equipment	-	
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets	2,779,462	
Other Machinery and Equipment	-	
Heritage and cultural assets	-	
Intangible assets	-	
Total	**6,999,105**	

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders,

NO	NAME	DESIGNATION	DATE ISSUED	WARRANT NO.	AMOUNT	DATE SURRENDERED	VOUCHER NO.	AMOUNT	UNSURRENDERED IMPREST	REMARK
1	ABIGAEL MATHAYO	SECURITY	9/17/2015	2379518	33,600.00	9/28/2015	28B	33,600.00	-	
2	ABIGAEL MATHAYO	SECURITY	6/13/2016	2597444	33,200.00	6/21/2016	29B	33,200.00	-	
3	ABSOLOM sHAKO	AHE	12/7/2015	2379663	120,000.00			120,000.00	-	
4	ABSOLOM SHAKO	AHE	9/24/2015	2379525	75,000.00	10/1/2015	33	75,000.00	-	
5	ABSOLOM SHAKO	AHE	1/21/2016	2379547	65,000.00			65,000.00	-	
6	ABSOLOM SHAKO	AHE	12/7/2015	2379679	120,000.00			41,380.00	78,620.00	
7	ABSOLOM SHAKO	AHE	2/24/2016	2379727	70,000.00				70,000.00	
8	ABSOLOM SHAKO	AHE	3/11/2016	2379774	30,000.00				30,000.00	
9	ABSOLOM SHAKO	AHE	11/26/2015	2379899	80,400.00				80,400.00	
10	ABSOLOM SHAKO	AHE	6/4/2016	2597419	25,000.00				25,000.00	
11	ABSOLOM SHAKO	AHE	3/11/2016	2379774	30,000.00				30,000.00	
12	AMOS MGHENYI	W/MANAGER	9/30/2015	2379711	60,000.00	10/15/2015		-	60,000.00	
13	ANDREW MLAWASI	SF&P	10/22/2015	2379706	350,000.00	11/10/2015	55	350,000.00	-	

14	ANDREW MLAWASI	SF&P	12/7/2015	2379654	40,000.00	12/16/2015	72	40,000.00	-	
15	ANDREW MLAWASI	SF&P	2/24/2016	2379728	200,000.00	3/2/2016	117	200,000.00	-	
17	ANDREW MLAWASI	SF&P	9/15/2015	2379881	2,446,500.00	9/15/2015		2,446,500.00	-	vouche
18	ANDREW MLAWASI	SF&P	3/8/2016	2379767	250,000.00	3/19/2016	141	250,000.00	-	
20	ARNOLD MRIANGULO	DRIVER	4/8/2016	2379787	50,000.00	4/15/2016	156	50,000.00	-	
21	BEATRICE NJUMWA	OA	3/24/2016	2379777	1,404,600.00	3/24/2016		1,404,600.00	-	vouche
22	BEATRICE NJUMWA	OA	3/29/2016	2379779	5,096,355.00	3/29/2016		5,096,355.00	-	vouche
23	BEATRICE NJUMWA	OA	6/4/2016	2597417	25,000.00	6/13/2016	163C	25,000.00	-	
24	BEATRICE NJUMWA	OA	3/24/2016	2379777	1,405,600.00	3/24/2016		1,405,600.00	-	voucher
25	BEATRICE NJUMWA	OA	3/29/2016	2379779	5,096,355.00	3/29/2016		5,096,355.00	-	voucher
26	CHRIS MWAMBINGU	PA SPEAKER		2379718	3,678,050.00			3,678,050.00	-	voucher
27	CHRIS MWAMBINGU	PA SPEAKER	2/8/2016	2379720	165,000.00	2/13/2016	113	165,000.00	-	voucher
28	CHRIS MWAMBINGU	PA SPEAKER	3/11/2016	2379773	100,000.00	3/22/2016	138	100,000.00	-	
29	CHRIS MWAMBINGU	PA SPEAKER	3/30/2016	2379783	250,000.00	4/15/2016	146	250,000.00	-	
30	CHRIS MWAMBINGU	PA SPEAKER	4/15/2016	2379791		4/15/2016				voucher

					3,625,000.00			3,625,000.00	-	
31	CHRIS MWAMBINGU	PA SPEAKER	5/23/2016	2597402	183,600.00	5/23/2016		183,600.00	-	voucher
32	CHRIS MWAMBINGU	PA SPEAKER	2/23/2016	2379759	352,800.00	3/7/2016	119	352,800.00	-	
33	CHRIS MWAMBINGU	PA SPEAKER	2/24/2016	2379763	81,200.00	3/3/2016	121	81,200.00	-	
35	CHRIS MWAMBINGU	PA SPEAKER	3/11/2016	2379773	100,000.00	3/16/2016		100,000.00	-	
37	CRISPUS TONDOO	D/SPEAKER	9/4/2015	2379511	3,032,790.00	9/15/2015	37	3,032,790.00	-	voucher
38	CROMWEL BARIDI	MAJORITY	9/7/2015	2379522	100,000.00	9/15/2015	31	100,000.00	-	
39	CROMWEL BARIDI	MAJORITY	4/29/2016	2379739	450,000.00	5/3/2016		450,000.00	-	
40	CROMWEL BARIDI	MAJORITY	6/6/2016	2597684	27,000.00	6/13/2016	80	27,000.00	-	
41	DAVIS MLATI	ICT OFFICER	12/7/2015	2379681	40,000.00	12/14/2015	77	40,000.00	-	
42	DAVIS MLATI	IT OFFICER	4/19/2016	2379795	50,000.00	3/27/2016	163	50,000.00	-	
43	DAVIS MLATI	IT OFFICER	3/14/2016	2379895	64,000.00	3/14/2016	143	64,000.00	-	
44	DAVIS MLATI	ICT OFFICER	6/4/2016	2597418	25,000.00				25,000.00	
45	DAVIS MLATI	ICT OFFICER	6/4/2016	2597420	25,000.00				25,000.00	
46	DAVIS MLATI	ICT OFFICER	6/8/2016	2597434	25,000.00	6/15/2016	168	25,000.00	-	
47	DAVIS MLATI	ICT OFFICER	6/8/2016	2597435	25,000.00	6/11/2016	165	25,000.00	-	
48	DAVIS MLATI	ICT OFFICER	6/9/2016	2597441	30,000.00	1/16/2016	162	30,000.00	-	

49	DAVIS MLATI	ICT OFFICER	6/13/2016	2597443	25,000.00	6/20/2016	166	25,000.00	-	
50	DAVIS WALEGHA NYANGE	W/MANAGER	9/2/2015	2379510	60,000.00				60,000.00	
51	DICKSON MWADIME	PO	9/16/2015	2379519	290,000.00	9/24/2015	35	290,000.00	-	
52	DICKSON MWADIME	PO	12/9/2015	2379715	60,000.00	12/15/2015	65	60,000.00	-	
53	DICKSON MWADIME	PO	2/25/2016	2379731	23,000.00	3/2/2016	127	23,000.00	-	
55	ELIZABETH MAWONDO	COOK	7/7/2015	2379501	15,000.00				15,000.00	
56	ELIZABETH MAWONDO	COOK	7/15/2015	2379502	16,900.00				16,900.00	
57	ELIZABETH MAWONDO	COOK	7/29/2015	2379508	11,600.00				11,600.00	
58	ELIZABETH MAWONDO	COOK	11/16/2015	2379539	9,230.00	11/26/2015	63	9,230.00	-	
60	ELIZABETH MAWONDO	COOK	4/14/2016	2379789	23,000.00				23,000.00	
61	ELSTONE MSAGHA	GARDENER	10/22/2015	2379537	30,000.00	11/1/2015	61B	30,000.00	-	
62	ELSTONE MSAGHA	GARDENER	1/21/2016	2379546	55,000.00	1/27/2016	105B	55,000.00	-	
	ELSTONE MSAGHA	GARDENER	6/18/2016	2379686	30,000.00	6/28/2016	164B	30,000.00	-	
63	ELSTONE MSAGHA	GARDENER	3/4/2016	2379733	30,000.00	3/14/2016	132B	30,000.00	-	
64	ELSTONE MSAGHA	GARDENER	7/25/2015	2379851	52,500.00	8/4/2016	41B	52,500.00	-	
65	ELSTONE MSAGHA	GARDENER	8/28/2015	2379853	35,000.00	9/5/2015		35,000.00	-	
66	FERGUSON NYAMBU	W/MANAGER	10/13/2015	2379527	60,000.00	10/20/2015		60,000.00	-	
67	FLORENCE SHAKE	COOK	6/4/2016	2597411						

					25,000.00				25,000.00	
68	FLORENCE SHAKE	COOK	6/8/2016	2597432	25,000.00	6/15/2016	164	25,000.00	-	
69	FLORENCE SHAKO	COOK	12/7/2015	2379670	40,000.00	12/20/2015	101	40,000.00	-	
70	FLORENCE SHAKO	COOK	2/16/2016	2379723	15,000.00	2/20/2016	109	15,000.00	-	
71	GABRIEL ZAI	DRIVER	12/15/2015	2379714	22,000.00				22,000.00	
72	GADIEL MAGHANGA	PFO	9/24/2015	2379517	300,000.00	9/30/2015	42	300,000.00	-	
73	GADIEL MAGHANGA	PFO	9/21/2015	2379717	3,252,424.00	9/21/2015		3,252,424.00	-	voucher
74	GADIEL MAGHANGA	PFO	3/29/2016	2379780	3,966,400.00	3/29/2016		3,966,400.00	-	voucher
	GADIEL MAGHANGA	PFO	7/2/2015	2379599	150,000.00	7/12/2015	14	150,000.00	-	
75	GADIEL MAGHANGA	PFO	9/22/2015	2379869	869,800.00	9/22/2015		869,800.00	-	voucher
76	GADIEL MAGHANGA	PFO	10/12/2015	2379878	565,000.00	10/12/2015		565,000.00	-	voucher
	GADIEL MAGHANGA	PFO	7/2/2015	2379598	320,500.00	7/13/2015	15	320,500.00	-	
77	GADIEL MAGHANGA	PFO	10/4/2015	2379882	661,536.00	10/4/2015		661,536.00	-	voucher
	GADIEL MAGHANGA	PFO	7/1/2015	2379595	500,000.00	7/18/2015	13	500,000.00	-	
78	GADIEL MAGHANGA	PFO	11/13/2015	2379883	2,600,900.00	11/13/2015		2,600,900.00	-	voucher
79	GADIEL MAGHANGA	PFO	11/8/2015	2379886	993,000.00	11/8/2015		993,000.00	-	voucher
80	GADIEL MAGHANGA	PFO	12/6/2015	2379893		12/6/2015				voucher

					340,600.00			340,600.00	-	
82	GALTON KIJANA	DRIVER	10/13/2015	2379535	47,906.00				47,906.00	
84	GALTON KIJANA	DRIVER	3/8/2016	2379770	67,200.00				67,200.00	
85	GEORGE MZUNGU	GARDENER	3/4/2016	2379734	1,000.00	3/11/2016	131	-	1,000.00	
86	GEORGE MZUNGU	GARDENER	3/7/2016	2379796	21,460.00	3/17/2016	130	21,460.00	-	
87	GEORGE MZUNGU	GARDENER	9/24/2015	2379852	35,000.00	9/30/2016	38	35,000.00	-	
88	JAMES MWANG'OMBE	SSAA	7/27/2015	2379521	40,400.00	8/5/2015	11	40,400.00	-	
89	JAMES MWANG'OMBE	SSAA	10/29/2015	2379538	85,540.00	11/9/2015	51	85,540.00	-	
90	JAMES MWANG'OMBE	SSAA	12/21/2015	2379545	16,880.00				16,880.00	
91	JAMES MWANG'OMBE	SSAA	10/23/2015	2379864	1,442,000.00	10/23/2015		1,442,000.00	-	voucher
92	JAMES MWANG'OMBE	SSAA	7/16/2015	2379872	853,400.00	7/16/2015		853,400.00	-	voucher
93	JAMES MWANG'OMBE	SSAA	12/19/2015	2379897	172,800.00	12/19/2015		172,800.00	-	voucher
94	JAMES MWANG'OMBE	SSAA	6/8/2016	2597439	15,200.00				15,200.00	
95	JAMES MWANG'OMBE	SSAA	1/12/2016	2379752	2,537,600.00	1/12/2016		2,537,600.00	-	
96	JAMES MWANG'OMBE	SSAA	1/19/2016	2379753	96,400.00				96,400.00	
97	JEMIMA WUGHANGA	ACCOUNTANT	12/7/2015	2379652	40,000.00	12/22/2015	81B	40,000.00	-	
98	JEMIMA WUGHANGA	ACCOUNTANT	12/7/2015	2379668	120,000.00	12/16/2015	79B	120,000.00	-	

99	JEMIMA WUGHANGA	ACCOUNTANT	4/19/2016	2379799	100,000.00				100,000.00	
100	JEMIMA WUGHANGA	ACCOUNTANT	7/25/2015	2379856	1,259,000.00	7/25/2015		1,259,000.00	-	voucher
101	JEMIMA WUGHANGA	ACCOUNTANT	10/24/2015	2379859	733,600.00			733,600.00	-	voucher
102	JEMIMA WUGHANGA	ACCOUNTANT	8/12/2015	2379863	379,700.00			379,700.00	-	voucher
103	JEMIMA WUGHANGA	ACCOUNTANT	10/2/2015	2379877	368,200.00			368,200.00	-	voucher
104	JEMIMA WUGHANGA	ACCOUNTANT	12/19/2015	2379888	1,406,000.00	12/19/2015		1,406,000.00	-	voucher
105	JEMIMA WUGHANGA	ACCOUNTANT	5/23/2016	2597404	300,000.00	2/6/116	163D	300,000.00	-	
106	JEMIMA WUGHANGA	ACCOUNTANT	6/4/2016	2597415	50,000.00	6/13/2016	160B	50,000.00	-	
107	JENTAH MWARUMA	CO	12/7/2015	2379653	40,000.00	12/15/2015	74	40,000.00	-	
108	JENTAH MWARUMA	CO	12/7/2015	2379669	40,000.00	12/15/2015	78	40,000.00	-	
109	JENTAH MWARUMA	CO	4/21/2016	2379736	98,300.00	4/28/2016	147	98,300.00	-	
110	JENTAH MWARUMA	CO	4/27/2016	2379742	5,495,800.00	4/27/2016		5,495,800.00	-	withdrav
111	JENTAH MWARUMA	CO	4/13/2016	2379788	1,698,777.00	4/13/2016		1,698,777.00	-	voucher
112	JENTAH MWARUMA	CO	4/18/2016	2379792	4,892,337.00	4/18/2016		4,892,337.00	-	withdrav
113	JENTAH MWARUMA	CO	9/29/2015	2379871	155,500.00				155,500.00	

114	JENTAH MWARUMA	CO	2/17/2016	2379757	1,809,200.00	2/17/2016		-	1,809,200.00	vouch
116	JOHN KOTA	SHRO	3/11/2016	2379548	40,000.00	3/20/2016	142	40,000.00	-	
117	JOHN MAGHANGA	MCA	7/28/2015	2379507	831,000.00	9/5/2015	2	831,000.00	-	
118	JOHN NJORE	DRIVER	2/8/2016	2379721	20,000.00				20,000.00	
120	JOHN NJORE	DRIVER	12/18/2015	2379896	168,000.00	12/18/2015		168,000.00	-	vouch
121	JOHN NJORE	DRIVER	3/8/2016	2379769	148,000.00	3/8/2015		148,000.00	-	vouch
123	JONATHAN KAMUNDE	DRIVER	2/29/2016	2379765	66,200.00	3/10/2016	120	66,200.00	-	
124	JONATHAN KAMUNDE	DRIVER	3/8/2016	2379768	69,300.00	3/18/2016	137	69,300.00	-	
125	JOSEPH MKALA	SHRO	12/7/2015	2379660	80,000.00	12/14/2015	79	80,000.00	-	
126	JOSEPH MKALA	SHRO	12/7/2015	2379671	120,000.00				120,000.00	
127	JOSEPH MKALA	SHRO	12/19/2015	2379891	180,600.00				180,600.00	
128	JOSEPH MWAKISHA	HANSARD	12/7/2015	2379662	80,000.00				80,000.00	
129	JOSEPH MWAKISHA	HANSARD	12/7/2015	2379678	80,000.00				80,000.00	
130	JOSEPH MWAKISHA	HANSARD	2/11/2016	2379722	1,589,200.00	2/11/2016		1,589,200.00	-	vouc
131	JOSEPH MWAKISHA	HANSARD	6/8/2016	2597437	25,000.00				25,000.00	
132	JOSEPH NDOMASI	W/MANAGER	9/7/2015	2379528	60,000.00	9/15/2015		60,000.00	-	
134	JOSEPH WADUU	IA	11/25/2015	2379541		12/3/2015	62			

					250,000.00			250,000.00	-	
135	JOSEPH WADUU	IA	12/11/2015	2379713	150,000.00	12/20/2015	82	150,000.00	-	
140	JOSEPH WADUU	IA	3/11/2016	2379775	25,000.00	3/20/2016	128	25,000.00	-	
142	JOSEPHINE SAGIROI	OA	12/7/2015	2379666	40,000.00	12/21/2015	95	40,000.00	-	
143	JOSEPHINE SAGIROI	OA	6/4/2016	2597412	25,000.00	6/18/2016	164B	25,000.00	-	
144	JOSEPHINE SAGIROI	OA	6/8/2016	2597430	25,000.00	6/18/2016	164C	25,000.00	-	
145	JULIUS MATHEKA	ACCOUNTANT	9/7/2015	2379512	450,000.00	9/17/2015	18	450,000.00	-	
146	JULIUS MATHEKA	ACCOUNTANT	9/8/2015	2379514	100,000.00	9/12/2015	39	100,000.00	-	
147	JULIUS MATHEKA	ACCOUNTANT	7/29/2015	2379516	150,000.00	8/4/2015	36	150,000.00	-	
148	JULIUS MATHEKA	ACCOUNTANT	12/7/2015	2379680	120,000.00	12/14/2015	73	120,000.00	-	
149	JULIUS MATHEKA	ACCOUNTANT	3/7/2016	2379735	50,000.00	3/13/2016	139	50,000.00	-	
150	JULIUS MATHEKA	ACCOUNTANT	3/8/2016	2379772	50,000.00	3/13/2016	140	50,000.00	-	
151	JULIUS MATHEKA	ACCOUNTANT	4/7/2016	2379786	500,000.00	4/14/2016	150	500,000.00	-	
152	JULIUS MATHEKA	ACCOUNTANT	4/15/2016	2379790	4,080,500.00	4/15/2016		4,080,500.00	-	withdra
154	JULIUS MATHEKA	ACCOUNTANT	12/7/2015	2379659	120,000.00	12/21/2015	92	120,000.00	-	
155	KERINE MZAE	OA	12/7/2015	2379661	40,000.00	12/20/2015	100	40,000.00	-	
156	KERINE MZAE	OA	9/15/2015	2379867	417,800.00			417,800.00	-	voucher
157	KERINE MZAE	OA	9/19/2015	2379868						voucher

					373,800.00			373,800.00	-	
158	KERINE MZAE	OA	6/4/2016	2597413	25,000.00				25,000.00	
159	KERINE MZAE	OA	6/8/2016	2597427	25,000.00				25,000.00	
161	MARGARET MWANGUO	SECRETARY	3/24/2016	2379778	39,500.00	3/4/2016	116	39,500.00	-	
	MARGARET MWANGUO	SECRETARY	12/7/2015	2379664	80,000.00	12/16/2016	97	80,000.00	-	
162	MARGARET MWANGUO	SECRETARY	7/27/2015	2379505	50,000.00	8/7/2015	9	50,000.00	-	
163	MARGARET MWANGUO	SECRETARY	12/7/2015	2379677	120,000.00	12/15/2015	86	120,000.00	-	
165	MARY AMBI	CA	11/18/2015	2379540	52,000.00		64	52,000.00	-	
167	MARY AMBI	CA	10/24/2015	2379860	295,200.00	10/24/2015		295,200.00	-	voucher
168	MARY AMBI	CA	10/23/2015	2379862	127,800.00	10/23/2015		127,800.00	-	voucher
169	MARY AMBI	CA	9/23/2015	2379870	308,800.00	9/23/2015		308,800.00	-	voucher
170	MARY AMBI	CA	11/19/2015	2379880	1,527,400.00	11/19/2015		1,527,400.00	-	voucher
171	MARY AMBI	CA	11/6/2015	2379884	1,176,700.00	11/6/2015		1,176,700.00	-	voucher
172	MARY AMBI	CA	11/20/2015	2379898	676,000.00	11/20/2015		676,000.00	-	voucher
173	MARY AMBI	CA	2/26/2016	2379761	186,400.00	2/26/2016		186,400.00	-	voucher
174	MARY AMBI	CA	3/9/2016	2379771	224,600.00	3/9/2016		224,600.00	-	voucher
176	MICHAEL NGALA	CLERK	12/17/2015	2379740	150,000.00	1/4/2016	24B	150,000.00	-	

178	MICHAEL NGALA	CLERK	10/24/2015	2379885	331,800.00	11/4/2015	56	331,800.00	-	
	MICHAEL NGALA	CLERK	9/13/2015	2379704	88,940.00	9/27/2015	28C	88,940.00	-	
181	MICHAEL NGALA	CLERK	1/12/2016	2379751	1,121,800.00	1/12/2016		1,121,800.00	-	voucher
183	NELSON MWANYALO	DRIVER	1/26/2016	2379719	100,000.00				100,000.00	
184	NELSON MWANYALO	DRIVER	2/4/2016	2379724	22,400.00	2/12/2016	111	22,400.00	-	
185	PAUL WAWERU	MCA	12/21/2015	2379544	150,000.00				150,000.00	Mlawasi
186	PAUL WAWERU	MCA	1/19/2016	2379754	160,000.00				160,000.00	Mlawasi
187	PAULINE MWABILI	OA	12/7/2015	2379675	80,000.00	12/17/2015	76B	80,000.00	-	
188	PAULINE MWABILI	OA	4/24/2016	2379738	50,000.00	5/7/2016	149	50,000.00	-	
189	PAULINE MWABILI	OA	6/4/2016	2597408	25,000.00				25,000.00	
190	PAULINE MWABILI	OA	6/8/2016	2597438	25,000.00	6/16/2016	156B	25,000.00	-	
191	PHELIS MWAMBERE	AHE	12/7/2015	2379657	80,000.00	12/21/2015	91	80,000.00	-	
192	PHELIS MWAMBERE	AHE	12/7/2015	2379673	80,000.00	12/15/2015	21B	80,000.00	-	
193	PHELIS MWAMBERE	AHE	8/16/2015	2379887	443,800.00	8/16/2015		443,800.00	-	voucher
194	PHELIS MWAMBERE	AHE	10/11/2015	2379889	454,000.00	10/11/2015		454,000.00	-	voucher
195	PHELIS MWAMBERE	AHE	6/4/2016	2597409	25,000.00	6/10/2016	19C	25,000.00	-	
196	PHELIS MWAMBERE	AHE	6/8/2016	2597431	25,000.00	6/12/2016	109D	25,000.00	-	

197	REUBEN MWANYOLO	SAA	9/23/2015	2379524	10,000.00				10,000.00	
198	REUBEN MWANYOLO	SAA	10/2/2015	2379866	114,400.00	10/2/2015		114,400.00	-	voucher
199	REUBEN MWANYOLO	SAA	9/1/2015	2379873	167,600.00	9/1/2015		167,600.00	-	voucher
200	REUBEN MWANYOLO	SAA	7/6/2015	2379890	96,600.00				96,600.00	
201	ROBERT MWAISAKA	SECURITY	12/7/2015	2379667	80,000.00	12/15/2015	94	80,000.00	-	
202	ROBERT MWAISAKA	SECURITY	12/7/2015	2379683	40,000.00	12/14/2016	81	40,000.00	-	
203	ROBERT MWAISAKA	SECURITY	6/4/2016	2597416	25,000.00				25,000.00	
204	ROBERT MWAISAKA	SECURITY	6/4/2016	2597445	25,000.00				25,000.00	
205	RODGERS MAGHANGA	OA	8/11/2015	2379509	26,000.00				26,000.00	
206	RODGERS MAGHANGA	OA	9/17/2015	2379520	218,000.00			218,000.00	-	Airtime
207	RODGERS MAGHANGA	OA	10/9/2015	2379705	218,000.00			218,000.00	-	Airtime
208	RODGERS MAGHANGA	OA	12/7/2015	2379656	80,000.00				80,000.00	
209	RODGERS MAGHANGA	OA	12/7/2015	2379674	80,000.00				80,000.00	
210	RODGERS MAGHANGA	OA	6/4/2016	2597414	25,000.00				25,000.00	
211	RODGERS MAGHANGA	OA	6/8/2016	2597436	25,000.00				25,000.00	
212	RODGERS MWAKIO	CO	12/7/2015	2379655	80,000.00				80,000.00	
213	RODGERS MWAKIO	CO	12/7/2015	2379672	80,000.00				80,000.00	
214	RODGERS MWAKIO	CO	3/30/2016	2379781						

					15,000.00				15,000.00	
215	RODGERS MWAKIO	CO	4/4/2016	2379785	218,000.00			218,000.00	-	Airtime
216	RODGERS MWAKIO	CO	9/22/2015	2379854	84,800.00				84,800.00	
217	RODGERS MWAKIO	CO	7/22/2015	2379876	52,500.00				52,500.00	
218	RODGERS MWAKIO	CO	6/4/2016	2597405	25,000.00				25,000.00	
219	RODGERS MWAKIO	CO	6/4/2016	2597406	25,000.00				25,000.00	
220	RODGERS MWAKIO	CO	6/8/2016	2597428	25,000.00				25,000.00	
221	RODGERS MWAKIO	CO	6/8/2016	2597429	25,000.00				25,000.00	
222	RODGERS MWAKIO	CO	6/14/2016	2597446	218,000.00			218,000.00	-	Airtime
223	RODGERS MWAKIO	CO	6/14/2016	2597447	42,000.00				42,000.00	
224	RODGERS MWAKIO	CO	3/30/2016	2379781	15,000.00				15,000.00	
225	RODGERS MWAKIO	CO	4/4/2016	2379785	218,000.00				218,000.00	Airtime
226	ROSE LENGAINNA	IA	7/23/2015	2379503	250,000.00	8/4/2015	19	250,000.00	-	
227	ROSE LENGAINNA	IA	2/10/2016	2379725	250,000.00	2/20/2016	115	-	250,000.00	
228	ROSE LENGAINNA	IA	4/25/2016	2379737	250,000.00	5/2/2016	148	-	250,000.00	
229	ROZINA WAKISHA	OA	6/8/2016	2597440	25,000.00	6/14/2016	12C	-	25,000.00	
230	SIBLINA MWASHIGHADI	OA	12/7/2015	2379651	80,000.00				80,000.00	
231	SIBLINA MWASHIGHADI	OA	12/7/2015	2379676	40,000.00				40,000.00	

232	SIBLINA MWASHIGHADI	OA	6/4/2016	2597407	25,000.00				25,000.00	
233	SIBLINA MWASHIGHADI	OA	6/8/2016	2597433	25,000.00				25,000.00	
234	STEPHEN MWAKIO	HANSARD	12/7/2015	2379665	80,000.00				80,000.00	
235	STEPHEN MWAKIO	HANSARD	12/7/2015	2379682	80,000.00				80,000.00	
236	STEPHEN MWAKIO	HANSARD	2/22/2016	2379726	129,500.00	2/22/2016		129,500.00	-	voucher
237	STEPHEN MWAKIO	HANSARD	6/6/2016	2379743	50,000.00				50,000.00	
239	STEPHEN MWAKIO	HANSARD	4/19/2016	2379797	119,400.00	4/19/2016		119,400.00	-	voucher
240	STEPHEN MWAKIO	HANSARD	6/4/2016	2597424	25,000.00				25,000.00	
241	STEPHEN MWAKIO	HANSARD	6/6/2016	2597425	25,000.00				25,000.00	
242	STEPHEN MWAKIO	HANSARD	1/20/2016	2379755	465,200.00	1/20/2016		-	465,200.00	voucher
243	STEPHEN MWAKIO	HANSARD	4/4/2016	2379784	357,200.00	4/4/2016		-	357,200.00	voucher
244	WILLIAM SOWA	CA	4/15/2016	2379793	50,000.00	4/22/2016	158	-	50,000.00	
245	WILLIAM SOWA	CA	4/13/2016	2379794	32,000.00	6/22/2016	157	-	32,000.00	
246	WILLIAM SOWA	CA	8/15/2015	2379874	2,091,600.00	8/15/2015		-	2,091,600.00	voucher
247	WILLIAM SOWA	CA	6/4/2016	2597410	25,000.00	6/14/2016	163B	-	25,000.00	
248	YUSTINA KUNDERI	CA	12/7/2015	2379658	120,000.00	12/22/2015	102	-	120,000.00	
249	YUSTINA KUNDERI	CA	7/23/2015	2379857	116,200.00	7/23/2015		-	116,200.00	voucher

250	YUSTINA KUNDERI	CA	10/27/2015	2379861	466,200.00	10/27/2015		-	466,200.00	voucher
251	YUSTINA KUNDERI	CA	12/19/2015	2379894	78,400.00	12/19/2015	68	-	78,400.00	Cancelle
252	YUSTINA KUNDERI	CA	6/4/2016	2597421	25,000.00	6/14/2016	155B	-	25,000.00	
253	YUSTINA KUNDERI	CA	6/8/2016	2597426	25,000.00	6/14/2016	155B	-	25,000.00	
254	YUSTINA KUNDERI	CA	2/26/2016	2379760	134,400.00	3/5/2016	118	-	134,400.00	
255	YUSTINA KUNDERI	CA	2/26/2016	2379762	678,600.00			-	678,600.00	voucher
	TOTAL				**96,752,780.00**			**86,155,674.00**	**10,597,106.00**	

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
See annex 1 attached		96,752,380.00	86,155,674	10,597,106
		-	-	-
		-	-	-
Total		96,752,380.00	86,155,674	10,597,106

ANNEX 6 – BANK RECONCILIATION