REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KAKAMEGA

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF AUDITOR GENERAL
P.O. BOX 2042 - 50100 KAKAMEGA
WESTERN HUB
20 SEP 2017

COUNTY GOVERNMENTOF KAKAMEGA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

Table of Contents

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT 2
II. FORWARD BY THE CEC 4
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES 5
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE *ENTITY* (*specify entity name*) 6
I. STATEMENT OF RECEIPTS AND PAYMENTS 7
II. STATEMENT OF ASSETS 8
III. STATEMENT OF CASH FLOWS 9
IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 10
V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 12
VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 14
VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 16
VIII. SIGNIFICANT ACCOUNTING POLICIES 17
IX. NOTES TO THE FINANCIAL STATEMENTS 21
X. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 39

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

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

1. County Ministries/ Departments
2. County Sub-counties

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer, County Treasury	Evelyn Mulunji
2.	Accounting Officer-Labour, Social Services, Youth and Sports	Mohamed Kulubi
3.	Accounting Officer-Roads, Infrastructure, Public Works and Energy	Eng. Joseph A. Sweta
4.	Accounting Officer-Trade, Industrialization and Tourism	Jeremiah K Were
5.	Accounting Officer-Livestock,Veterinary,Fisheries	Frandina Muchwenu
6.	Accounting Officer-Agriculture and Cooperatives	Kenneth Kinyua
7.	Accounting Officer-Lands, Housing, Urban Areas and Physical Planning	Joel Wamalwa
8.	Accounting Officer-Environment, Natural Resources, Water & Forestry	Kelvin Marangu
9.	Accounting Officer-Public Service & Administration	Dr. Beldina Kochwa Otieno
10.	Accounting Officer-Health Services	Dr. Brendah Makokha
11.	Accounting Officer-Education	Stanley Mahindi

(d) Fiduciary Oversight Arrangements

- County Assembly-Committees
- Audit and Finance committee
- Parliamentary committee
- Development partner oversight activities
- Regulatory Authorities

(e) Kakamega County Headquarters

P.O. Box 36-50100, 056 31850/31852/31853
County Headquarters
Kisumu/Kitale Highway
Kakamega, KENYA

(f) County Government of Kakamega Contacts
Telephone: 056 31850/31852/31853
E-mail: info@kakamega.go.ke
Website: kakamega.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-Kakamega
   Equity Bank-Kakamega
   National Bank-Kakamega
   Cooperative Bank- Kakamega

(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

Moses Sande-County Attorney
County Government of Kakamega
P.O Box 36-50100
Kakamega, Kenya

II. FORWARD BY THE CEC

The PFM ACT, 2012, Section 163 requires the County treasury to prepare Financial Statements and Reports in respect of all the County Government Entities.

The County Treasury therefore presents the Financial Statements and Reports for year ending 30th June 2017 in accordance with the Format Prescribed by the Public Sector Accounting Standards Board.

1. Budget performance

The County Government had a budget of Ksh 12,369,757,260 for the financial year 2016/2017. The County utilised Ksh 6,010,030,615 on Recurrent expenditure and Ksh 6,357,384,412 on Development expenditure. The Recurrent expenditure is comprised of personnel costs and use of goods ,while development expenditure comprise of Road construction, School infrastructure and Agriculture activities, purchase of land, Dairy farming, water services and development of markets among others.

2. Physical Progress

The County Government has done a number of projects since its inception among them are construction of schools, class rooms and centres of excellence, Roads construction, Bridges, Bitumen standard roads, Market development across the county, Dairy farming through one cow initiative across the county and also initiated subsidised cultivation and farm inputs.

3. County Flagship Projects

The County has done to completion Bitumen roads in Shinyalu, Kwhisero and Maraba in Kakamega Town. Other flagship projects that are in progress are Kakamega teaching and referral hospital and Bukhungu stadium. We are also building two major level four hospitals namely Shamakhubu in Shinyalu sub county and Mumias West hospitals.

4. Value-for-money achievements

The County Government in an endeavour to ensure value for money achievement employed among others the following measures, Competitive bidding process, Project monitoring to ensure timely completion, Formation of inspection and acceptance committees and monitoring and evaluation team. This in addition to rigorous public participation.

5. Implementation Challenges and Recommended Way Forward

The County Government faced many challenges especially in Exchequer releases from The National Treasury in addition to limited IFMIS uptime. The National Treasury should improve on its disbursements and IFMIS System uptime.

Omulayi.

Geoffrey Omulayi
Executive Committee Member for County Treasury,
County Government of Kakamega

COUNTY GOVERNMENT OF KAKAMEGA
MINISTRY OF COUNTY TREASURY & ECONOMIC PLANNING
P. O. Box 36 - 50100, KAKAMEGA

I. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2017, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government 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 CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 CEC member for finance confirms that the County Government'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 CEC member for finance on 28/9/ 2017.

Omulayi.

County Executive Committee member P. Finance

COUNTY GOVERNMENT OF KAKAMEGA
MINISTRY OF COUNTY TREASURY &
ECONOMIC PLANNING
BOX 36 - 50100, KAKAMEGA

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 THE COUNTY EXECUTIVE OF KAKAMEGA FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kakamega set out on pages 7 to 75, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kakamega County Executive as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.1,582,340,523 which includes an amount of Kshs.1,151,793 being bank balances for sixteen (16) bank accounts operated for wards development funds which were not supported with the reconciliation statements as detailed in the table below;

	Ward Development Fund Not Supported With Bank Reconciliation Statements					
	Ward	**Bank**	**Account No.**	**Amount in Financial Statements (Kshs)**	**Certificate of Bank Balance (Kshs)**	**Variance (Kshs)**
1	Chevaywa	Coop Bank Kakamega	11441545740600	194	660,340	(660,146)
2	Khalaba	Family Bank Mumias	81000007450	753,936	1,114,853	(360,918)
3	Kholera	Family Bank Mumias	81000007453	11,040	77,222	(66,182)
4	Marama North			2,393		2,393
5	Mayoni	Family Bank Mumias	81000007458	48,756		48,756
6	Muranda	Family Bank Kakamega		(535,758)		(535,758)
7	Musanda	Family Bank Mumias	81000007465	43,160		43,1560
8	Kongoni Ward	KCB Moisbridge	1150193425	15,456	15,456	-
9	Koyonzo	Family Bank Mumias	81000007458	130,070	4,035,295	(3,905,225)
10	Lusheya/Lubinu	KCB Mumias	1150202904	791.35	225,791.35	(225,000.00)
11	Malaha/Isongo	Family Bank Mumias	81000007463	45,162	1,468,398	(1,423,236)
12	Mumias North	Coop Bank Mumias	1141498761800	3,425	3,425	-
13	Namamali	Family Bank Mumias	81000007460	16,339	171,982	(155,643)
14	Shianda Marenyo	Coop Bank Mumias	1144498760600	259,509	259,509	-
15	Kisa North	Coop Bank Kakamega	1141498748500	334,848	4,167,029	(3,832,182)
16	Kisa West	Coop Bank Kakamega	1141498748900	303,034	297,152	5,882
	Total			**1,151,793**	**10,644,037**	**(11,064,098)**

No cash books were availed for the sixteen (16) bank accounts to support the reported balances totalling Kshs.1,151,793.

Further, it was noted that, included in the opening balance for cash and cash equivalents of Kshs.2,135,109,847 is cash balance of Kshs.98,560,024 being bank balance for the County Assembly, Directorate of Alcoholic Drinks and Farm Input Collection account which differed with the adjusted cash book balance of Kshs.21,802,579 resulting in an unexplained opening variance of Kshs.76,757,446.

In the circumstances, it was not possible to ascertain the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,582,340,523 as at 30 June 2017.

2. Acquisition of Assets

2.1. Lack of Assets Register

During the year under review, the County Executive acquired assets comprising of land, buildings, furniture and assorted equipment amounting to Kshs.4,972,115,469.

However, the County Executive operates without assets register either in hard or electronic form for effective administration of assets acquired since inception and those inherited from the defunct local authorities.

2.2. Construction of Governors Residence

Included in the acquisition of assets figure of Kshs.4,972,115,469 is a figure of Kshs.2,077,469,994 in respect to construction of buildings which in turn includes an expenditure of Kshs.66,666,705 for the construction of the Governor's residence. However, an audit review of the project records revealed anomalies stated below;

(i) The contract number in the document availed was Tender No.CGKK/OG/16/17/002-Governor's residence in Lugari which differ with the information posted on the website as Tender No.CGK/OG/2015/2016/001 – Governor's residence at Likuyani.

(ii) According to the advertisement Tender No.CGKK/OG/16/17/002-Governor's residence in Lugari, the tenders were placed in the tender box on 13 March 2017 at Kotecha Building and submitted bids were to be publicly opened on the same date. According to the advertisement Tender No.CGK/OG/15/16/001-Governor's residence in Likuyani, the tenders were placed in the tender box on Wednesday, 18 May 2016 at Kotecha Building and submitted bids were to be publicly opened on the same date.

(iii) The ownership documents/ title deed for land on which the multimillion project is to be constructed were not availed for audit review, hence it was difficult to confirm the ownership of that land.

(iv) Physical verification on 28 December 2017 revealed that though the Governor's residence land was to be completely fenced, one side had not been fenced.

(v) Minutes/report in regard to the project confirming that there was public participation were not availed.

(vi) The engineer's estimates for the Governor's residence were not availed for audit review.

(vii) Physical verification revealed that the verandah measurements were changed from 2.8 M to 5.1 M but the cost implication was not quantified.

2.3. County Headquarters

The construction of proposed County Headquarters was advertised on 5 March 2015 both in the Standard newspaper and the County Government website.

A local contractor was awarded the contract at a price of Kshs.125,740,280. However, review of project records availed revealed the following anomalies;

(i) Though the total amount of the figure quoted was Kshs.125,740,280, there were casting errors in the bills of quantities and the actual amount after correction of the errors was Kshs.126,557,860, resulting into an increase of Kshs.817,580 in the contract price.

(ii) It was noted that there were two different evaluation reports;

(a) The first evaluation report dated10 April 2015 which shows that the evaluation report had 16 bidders and among them was a local contractor who had quoted Kshs.126,672,473. The report of engineers estimates appeared twice as engineer's estimates less prime costs and provisional sums of Kshs.73,150,000 and engineer's estimates of Kshs.120,000,000.

(b) The second evaluation report dated 25 January 2016 had 16 bidders and the local contractor who had quoted Kshs.126,672,473 in the first report, had now quoted Kshs.51,858,786. The engineers' estimates were recorded as Kshs.73,150,000.

Therefore, it was not possible to ascertain the correct evaluation applicable in the adjudication of the procurement process.

(iii) The contract between the successful bidder and the County Executive of Kakamega was signed on 18 February 2016. The contract was to run for 52 weeks with the completion date being 23 February 2017. According an undated Project Manager's report from Ministry of Roads Infrastructure Public Works & Energy, the completion period was extended by 25 weeks to 25 August 2017. It was however noted that the project was not complete progress as at 19 December 2017 when physical verification was conducted.

(iv) Further, it was noted that a project vehicle which was provided for in the bills of quantities at a cost Kshs.4,600,000 had not been procured.

(v) In addition, a total sum of Kshs.6,570,000 for special preliminaries was not accounted for.

2.4. Irregular Purchase of Laptops and Accessories

The contract of Kshs.4,771,200 was awarded to a local firm on 15 December 2016 for supply of 24 laptops for expansion of Oparanya Care programme. However, it was noted that tenders were awarded before approval of the budget for expansion of the program to cover additional 24 facilities. In a meeting of 23 August 2016, the Executive Committee put the expansion programme on hold.

After the meeting, the Secretary to the County Executive Committee vide letter Ref. No. OG/CGK/ECM/2/3/Vol.V (292) informed the County Secretary that the Executive Committee in its meeting on 23 August 2016 declined to approve the budget of the expansion program. However, in disregard of the decision of the committee, the Program Coordinator went ahead and awarded the tender on 15 December 2016 for the supply of the laptops. The contractor signed the contract on 15 December 2016, which is coincidentally the same date the LPO was issued. The laptops were delivered on 21 December 2016 and put in the store and are lying idle without being utilized. There was no inspection and acceptance report availed for audit review.

2.5. Purchase of Motor Cycles

The Executive, through the Ministry of Agriculture contracted Toyota Kenya for the supply of 48 motorcycles at a total price of Kshs.11,836,800. However, the following anomalies were noted:

(i) A review of the approved budget availed showed that there was no budget for the procurement of motorcycles.

(ii) Contract documents for the award of the tender were not availed for audit verification. The local purchase order was raised on 3 February 2017 and a proforma invoice raised on 6 February 2017 but delivery was made on 16 August 2017, seven months later and issued by procurement to the user department after three months on 16 November 2017.

(iii) The motorcycles have not been registered and distributed and are stored at Kenya Agricultural and Livestock Research Organization stores.

(iv) Requisitions made by user departments had no approvals.

In the circumstances, it was not possible to ascertain viability of the purchase.

2.6. County Enterprise Resource Planning

The County Government entered into a contract with a local company for supply of ERP system through leasing model of purchase at a price of Kshs.509,240,000 plus VAT. The contract provided for a monthly instalment of Kshs.7,327,333. Out of the contract price of Kshs.509,240,000, Kshs.69,600,000 was for gap analysis study as per bilateral

negotiation minutes. However, review of the project records revealed that there were no tender documents and implementation reports.

2.7. Projects Implementation Status

A review of 271 projects showed that the programmes under implementation were at very low levels of completion as analysed below;

Category	No. of Projects	Contract Value (Kshs)	Expenditure (Kshs)
Projects below 20% completion	50	682,599,539	122,643,591
Projects above 20% but below 50%	44	1,389,708,593	276,305,192
Over 50% but not complete	149	8,898,131,551	2,245,909,674
Complete and in use	28	332,804,351	285,239,826
Total	**271**	**11,303,244,033**	**2,930,098,282**

From the foregoing, about 90% of the projects were incomplete despite the projects having surpassed the contracted completion dates. This results into delay in service delivery and increased costs due to inflation.

Further, it was noted that the Executive had not established a project management team as envisaged in the Public Finance Management Act, 2012.

2.8. Variance in Assets and Payments.

It was noted that the acquisition of assets figure of Kshs.4,972,115,469 differ with the actual payment analysis of Kshs.4,174,898,511 by an unreconciled variance of Kshs.797,216,958.

2.9. Stalled/Abandoned/Deserted Projects

Included in the acquisition of assets figure of Kshs.4,972,115,469 are 31 projects with a cumulative contract price of Kshs.204,299,424 being among the 271 projects listed as being implemented. These projects had stalled or were abandoned due to varying reasons among them capacity of contractors or poor project management. The stalling of these projects was after Kshs.75,558,313 had been paid to the respective contractors. The Executive may end up not getting value for money.

2.10 Stalled/deserted projects Ministry of Public Service & Administration

2.10.1 Bunyala West Ward Office

Included in the acquisition of assets figure of Kshs.4,972,115,469 is Kshs.2,077,469,993 in respect to construction of buildings which in turn includes Kshs.3,900,000 paid to a local contractor for construction of Bunyala West ward office.

However, review of the project records showed that no work had been done since the contractor did not commence works after the site handing over on 24 January 2017.

2.10.2 Lwandeti Ward Office

Included in acquisition of assets figure of Kshs.4,972,115,469 is Kshs.2,953,998 for construction of Lwandeti ward office. The project was done to a completion status of 60% having been roofed but a private developer filed a suit in 2015 claiming ownership of the land, parcel No.N/Kabras/Lwandeti/2969. Although an out of court settlement was reached with the claimant, the project has not been made accessible to the residents.
In the circumstances, it was not possible to confirm accuracy and completeness of the value of assets acquired since inception and those inherited from the defunct local authorities.

3. Compensation of Employees

Included in the compensation of employees figure of Kshs.3,713,660,663 is an amount of Kshs.36,542,406 which comprise staff meal allowances of Kshs.2,091,078 and Kshs.34,451,328 being tax penalty for delayed remittance of pay as you earn (PAYE). These two payments do not constitute a charge on compensation of employees as appropriated in the approved budget.

Further, the total net monthly remittances to the banks according to both the Integrated Personnel Payroll Data (IPPD) together with the manual payrolls was Kshs.1,687,233,250 which differed with the figure of Kshs.1,868,573,271 for the actual remittances to the designated county personnel bank accounts, leading to an unexplained difference of Kshs.181,340,021.

In addition, compensation of employees support schedule reflects a figure of Kshs.3,713,660,633 which differed with Kshs.3,534,538,972 generated from the payroll and Kshs.3,684,346,553 payroll summary sheet. No reconciliation was availed to support the balance of Kshs.3,713,660,633 from the available records.

In the circumstances, it was not possible to ascertain the accuracy of compensation of employees figure of Kshs.3,713,660,633 incurred during the year.

4. Use of Goods and Services

4.1. Unreconciled Rent Payments

Included in the use of goods and services figure of Kshs.1,395,918,882 is a figure of Kshs.46,491,572 being payments to various landlords for rented premises. However, the schedule availed for audit review showed a payment of Kshs.40,887,079 translating to un-reconciled variance of Kshs.5,604,493. Further, it was also noted that some rented premises such as the Kotecha building which is up to fifth floor were not fully occupied.

In the circumstances, it was not possible to ascertain accuracy and propriety of the expenditure of Kshs.46,491,572 incurred on rental of produced assets during the year under review.

4.2. Consultancy Services on Ward Projects

Included in the use of goods and services figure of Kshs.1,395,918,882 is Kshs.54,817,250 in respect of utilities, supplies and services which in turn includes Kshs.3,324,920 paid to a local audit firm for consultancy services on ward projects. However, contract documents relating to the consultancy services were not availed for audit verification.

4.3. Provision of Training Services

Included in the use of goods and services figure of Kshs.1,395,918,882 is Kshs.39,487,720 in respect of training expense which turn includes Kshs.4,200,000 paid to a local driving school for provision of training services on road safety and driving skills to motor cycle riders in the County. However, it was noted that out of the 600 motor cycle riders that were identified to be trained and issued with interim driving license, only 450 participants were trained but were not issued with the requisite licenses.

4.4. Supply of Car Wash Machine and Water Tanks

Included in the use of goods and services figure of Kshs.1,395,918,882 is Kshs.54,817,250 in respect of utilities, supplies and services which in turn includes Kshs.4,485,000 paid to a local firm for supply of sixty five (65) high pressure car wash machines and branded cylindrical water tanks.

However, an a audit review of tender evaluation minutes document revealed the following;

a) It was an open tender process that was advertised on the county's website in April 2016.
b) Tender was closed and opened on 6 April 206

c) Evaluation was done on 7 April 2016

d) The winner was not the lowest evaluated bidder, amongst the three bidders. The other two bidders had quoted Kshs.4,095,000 and Kshs.5,850,000 respectively.

Further, an audit review of the project file revealed the following;

a) The tender/bid documents that were returned are dated 25 November 2015

b) Deadline for submission of the tenders was 25 November 2015

c) Opening of tenders was to be done immediately after closing

d) As per the project file the following bidders had also submitted their bids; Royal Brooks Agencies Kshs.4,418,700, Geamu Investments Kshs.5,850,000, Polymel Investment Kshs.4,875,000, Eden Equipment Ltd Kshs.6,240,000, Lavio Motors Kshs.6,045,000, Daveken Auto Spares Kshs.8,060,000, M/S Misigo Motors Garage Kshs.5,200,000 and Broadland Automobile Services Kshs.6,305,000.

4.5. Construction of ECDE at Mwiyala Primary School

The county executive disbursed Kshs.2,500,000 to Mwiyala Primary School under use of goods and services through payment voucher No.D574 dated 9 June 2017.The payment schedule indicates that the funds were to be deposited in Family Bank Ltd, account No.078000032532, Kakamega Branch. However, an audit inspection revealed that there was no ECDE class that had been constructed despite the fact that Kshs.2,500,000 was disbursed. No cabinet committee minutes showing that such serious omission had been tabled and proper explanation noted. In addition, no bank statement was availed for account No.078000032532 for audit review.

In the circumstances, it was not possible to ascertain propriety of the use of goods and services figure of 1,395, 918,882 incurred during the year under review.

5. Variance in the Financial Statements and Payments through IFMIS

The statement of receipts and payments reflects a total expenditure of Kshs.12,366,386,571 which differs with the IFMIS extracts records together with the manual payments made outside IFMIS totalling to Kshs.13,539,903943 by an unreconciled variance of Kshs.1,173,517,372.

In addition, it was noted that the National Treasury quality review feedback on the financial statements, through letter Ref:AG/FS/4810/Vol.1(8) of 10 November 2017 have not been acted on as detailed below;

Details	Financial Statements Kshs.	IFMIS Kshs.	Variance Kshs.
Receipts	11,347,358,859	13,418,502,392	2,071,143,533
Payments	12,366,386,571	10,578,770,916	(1,788,644,111)
Cash & Bank	1,582,340,523	30,693,010,558	29,110,075,384
Receivables	24,557,260	170,503,651	145,946,391
Payables	264,310,223	30,734,241,541	30,468,308,211

No plausible explanation was given on the cause of the variance and how the same has not been accounted for in the financial statements.

In the circumstances, it was not possible to ascertain accuracy and completeness of the balance in the financial statements.

6. Monitoring and Evaluation Reports

Review of the monitoring and evaluation reports availed at the Department of Treasury and Economic Planning showed on a sample basis that 171 projects estimated to cost Kshs.1,079,245,799 and already allocated Kshs.291,310,859 were monitored and evaluated. Included in these projects were 43 abandoned projects or 25% with a total contracted cost of Kshs.140,765,149 and allocated Kshs.104,810,624. Among the 43 projects, 7 are complete at Kshs.7,372,910 but not benefiting the residents for varied reasons ranging from location to poor workmanship.

The status of the remaining 39 projects with a contract sum of Kshs.265,056,198 and wherein Kshs.37,402,240 had been disbursed was not explained.

7. Pending Bills

Examination of records availed for audit review on pending bills revealed that there were pending bills totalling Kshs.1,068,266,852 for all departments as tabled;

Department	Amount(Kshs)
Lands	138,575,261
Education,Science & Technology	4,264,023
Trade	30,931,420
Agriculture,Fisheries and Livestock	23,368,486
Oparanya Care	253,031,510
Health Services	163,785,878
Infrastructure,Public Works & Energy	210,007,419
Office of the Governor	23, 933,786
Public Service & Administration	174,042,733
Finance and Economic Planning	42,484,436
Social Services, Youth and Sports	2, 841,900
Total	**1,068,266,852**

However, Annex 1 to the financial statements reflected payables balances of Kshs.799,421,944 as analyzed in the table below which differs with the analysis of bills provided by all departments at Kshs.1,068,266,852 by Kshs.268,844,908 which has not been reconciled or explained.

Description	Amount Kshs.
Construction of Buildings	127,301,577
Construction of Civil Works	264,453,182
Supply of goods	231,454,348
Supply of Services	176,212,837
Total	**799,421,944**

Consequently, it is not possible to confirm that the pending bills reflected in the financial statements of Kshs.799,421,944 as at 30 June 2017 as fairly stated.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kakamega in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified Opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgments, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Budget Performance Analysis

1.1 Under/Over Expenditure

During the year under review, the Executive failed to meet its budget aspirations on both development and recurrent combined as detailed below:

Item	Budget Kshs.	Actual Kshs.	Variance Kshs.
Transfer from National Government Entities	Nil	184,989,000	(184,989,000)
Proceeds from foreign	115,071,549	11,750,000	103,321,549

Grants/Development			
Conditional additional Allocations to Kakamega	255,801,230	244,167,148	11,634,082
County Own generated Revenue	894,070,561	739,384,826	154,685,735
Compensation of Employees	3,485,524,405	3,713,660,633	(228,136,228)
Use of goods & services	1,659,170,300	1,396,456,894	262,713,406
Acquisition of Assets	6,325,149,467	6,357,384,412	(32,234,945)

Failure to absorb the budgeted provision is likely to lead to poor service delivery to the residents of the Kakamega County.

1.2. Under Collection of Receipts

During the year under review, the Executive collected Kshs.449,487,486 in form of own generated revenue against a budget figure of Kshs.994,070,561 resulting into under collection of Kshs.544,583,075 equivalent of 55% shortfall on the approved target.

2. County Teaching and Referral Hospital

2.1. Foundation Variation

From the initial plan, the foundation was to be pile based but during a physical verification, it was noted that this was varied to a raft, however no documentation was availed to show the effects of this variation.

In the absence of a detailed variation order for the omissions and additions, the cost implications of these changes remain unknown.

2.2 CGH Renovation-Amenity Block A, B, C, OPD, Pharmacy, Fencing, Surgical Theatre and Gate

2.2.1 Change of Design

Reasons for change, quantities and cost implication documentation were not availed.

Out Patient Department to Casualty Veranda flooring was poorly done. Amenity Block C Original drawings changed (Length). The drawings were for single line building. The length was divided half way to make two wings facing each other.

3. Irregularity in Procurement of Construction of Modern Markets

During financial years 2014/15, 2015/16 and 2016/17, the County contracted various contractors to construct modern markets in various regions within the County at a contract sum of Kshs.55,816,147 as detailed in the table below:

P.V No	Payment Date	Sub Item Description	Payee	Contract Sum (Kshs)	Amount Paid (Kshs)
D319	25-Jan-17	Construction of a Modern Market at Harambee Phase II	Transmillenium Builders Limited	10,888,670	5,232,383
D379	18-Apr-17	Construction of Ablution Block at Matunda Market	Devide Building Contractors Limited	5,557,409	1,616,715
D396	24-Apr-17	Construction of Butali Modern Market Phase II	Midland Construction Ltd	13,617,588	8,607,200
D439	24-Apr-17	Proposed Construction of Modern Market Phase IIAt Butere Trading Centre.	Eldo-Rotsa Construction Company Ltd	10,085,273	4,998,321
D546	30-May-17	Construction of Mulwanda Market	Interlect Contractors Ltd	6,954,081	402,226
D553	31-May-17	Construction of Moder Market at Shianda	Mahadi Invetments Limited	8,713,127	3,012,789
			Total	**55,816,147**	**23,869,635**

At the time of audit, a review of payment vouchers indicated that Kshs.23,869,634.85 was paid during year under review. The contracts were to be subjected to a procurement process.

However, it was noted that a letter written by County Secretary dated 16 February 2016 vide reference OG/CGK/ECM/2/3/Vol.V(43) indicated that there were extra works done on Butere, Butali, Matunda, Shianda, Mulwanda and Harambee markets without being procured.

4. Contracts Above the Engineer's Estimates

Analytical audit review of the quoted amounts for six (markets) reveals that all the responsive bidders quoted above engineer's estimate acceptable 15% margins of deviation as analyzed in the tables below.

However, the county government through tender evaluation committee overlooked this and instead went ahead and awarded contracts as follows:

5. Renegotiated Contracts

Initial audit verification showed that four (4) project with a total initial contract sum of Kshs.202,261,771 were renegotiated to a new sum of Kshs.145,469,665 resulting into a discount of Kshs.56,792,106 being 28% of the original contract price. However, the following anomalies were noted:

(i) The re-negotiation resulted to a cumulative discount of Kshs.56,792,106. This is an indication of alteration of a number of works not supported with revised bills of quantities and revised architectural drawings.

(ii) It was however noted that there was no defined criteria to be used to arrive at the revised contract amounts totalling to Kshs.145,469,665. As such these revised sums and the discounts could not be related to the bills of quantities making it impossible to ascertain the value of work done. As such it was not clear how the valuation or certification was being done.

(iii) It was further noted that exaggerations of prices quoted may have taken place given that no detailed engineers' estimates were on file to guide in the evaluation of the works or preparation of the budget or the discounts without revision of works justified.

(iv) Project file for Nambacha modern market revealed that payment certificate No.1 dated 31 November 2016 indicates a contract sum of Kshs.32,504,971 resulting to unexplained variance of Kshs.8,430,799.

6. Failure to Reconcile Reported Development Expenditure

During financial year 2016/2017, the Department of Education, Science and Technology budgeted Kshs.544,732,000 for development but the actual expenditure was Kshs.997,018,072 resulting to an unexplained over expenditure of Kshs.452,286,072

A local contractor was awarded contract to construct twin workshop phase II at a contract sum of Kshs.8,028,569 at Shilolavakhali County Polytechnic. The contract was to take twenty four (24) weeks with expected completion date being 12 November 2015. However, the following anomalies were noted:

(i) At the time of audit, the construction was not yet complete two years down the line. No evidence of request for extension of contract was availed for audit review. There was no evidence that the contract was advertised in at least two daily newspapers of nationwide circulation. The workmanship was observed to be poor and there were big black spots on the ceiling board an indication of leaking roof.

(ii) Original tender opening minutes-receiving and opening, bids from unsuccessful bidders, tender committee minutes, tender evaluation committee report, notification of awards, acceptance letters, performance bonds, contract agreements, copies of regret letters to unsuccessful bidders, approved drawing and engineer's estimates for the constructions' were not availed for audit review. In absence the documents, it was impossible to confirm whether the contractor was competitively sourced.

(iii) No evidence was given to confirm that the project was being supervised by the relevant ministry and in order to confirm whether works were being done

according to specifications indicated in the bills of quantity and acceptable standards.

(iv) No copies of appointment letters to members of tender opening, tender evaluation and inspection and acceptance committee. In absence of the letters we were unable to confirm whether the members who signed were duly authorized.

7. Failure to Prepare Budget Estimates and Prepare Financial Statements

Audit review of the County Polytechnics individual files revealed that none of the sixty one (61) county polytechnics' prepared budget estimates and financial statements as required in Kakamega County Polytechnics Act, 2014. However, during the financial year the County disbursed Kshs.42,025,000 made up of Kshs.25,005,000 and Kshs.17,020,000 for 5,001 and 6808 trainees respectively. Further, no returns were availed to ascertain the beneficiaries.

No reason was given for failure to submit budget estimates. In absence of approved budget estimates and returns we were unable to confirm how the budgeted amounts per vote heads were arrived at, awarded and utilized.

Responsibilities of Management and Those Charged with Governance on 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.
In preparing the financial statements, management is responsible for assessing the entity's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Executive or to close operations or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Executive's financial reporting process.

Auditor-General's Responsibility on Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

compliance with Article 229(7) of the Constitution of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive ability to continue offering services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue offering services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

Nairobi

16 July 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	9,612,093,313	9,251,132,376
Proceeds from Domestic and Foreign Grants	2	11,750,000	-
Transfers from Other Government Entities	3	983,782,312	329,568,852
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Farm inputs subsidies	6	289,897,340	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	449,487,486	515,019,231
Miscellaneous Receipts	10	348,408	-
TOTAL RECEIPTS		**11,347,358,859**	**10,095,720,459**
PAYMENTS			
Compensation of Employees	11	3,713,660,633	3,950,209,333
Use of goods and services	12	1,395,918,882	1,563,621,785
Subsidies	13	-	-
Transfers to Other Government Units	14	899,913,088	374,311,297
Other grants and transfers	15	1,324,308,531	1,519,449,054
Social Security Benefits	16	-	-
Acquisition of Assets	17	4,972,115,469	2,741,966,550
Finance Costs, including Loan Interest	18	538,012	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	59,931,956	560,008,073
TOTAL PAYMENTS		**12,366,386,571**	**10,709,566,092**
SURPLUS/DEFICIT		**(1,019,027,712)**	**(613,845,633)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/9 2017 and signed by:

Chief Officer
Name:

THE CHIEF OFFICER
COUNTY TREASURY
COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury
Name:
ICPAK Member Number: 14320

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

II. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,582,340,523	2,128,306,539
Cash Balances	21B	-	-
Total Cash and cash equivalent		**1,582,340,523**	**2,128,306,539**
Accounts receivables – Outstanding Imprests	22	24,557,260	32,025,390
TOTAL FINANCIAL ASSETS		**1,606,897,783**	**2,160,331,929**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	264,310,223	61,770,807
NET FINANCIAL ASSETS		**1,342,587,560**	**2,098,561,122**
REPRESENTED BY			
Fund balance b/fwd	24	2,098,561,122	2,473,427,223
Reserves from prior year	24b	263,054,150	20,304,925
	25a		
Surplus/Deficit for the year		(1,019,027,712)	(613,845,633)
Ward Development Bank Balance b/f	25b		218,674,607
NET FINANCIAL POSITION		**1,342,587,560**	**2,098,561,122**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/8/ 2017 and signed by:

Chief Officer
Name:

THE CHIEF OFFICER
COUNTY TREASURY
COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36-50100, KAKAMEGA

Head of Treasury
Name:
ICPAK Member Number: 4430

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

III. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 - 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	9,612,093,313	9,251,132,376
Proceeds from Domestic and Foreign Grants	2	11,750,000	-
Transfers from Other Government Entities	3	983,782,312	329,568,852
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	449,487,486	515,019,231
Other Revenues	10	348,408	-
Payments for operating expenses		**11,057,461,519**	**10,095,720,459**
Compensation of Employees	11	3,713,660,633	3,950,209,333
Use of goods and services	12	1,395,918,882	1,563,621,785
Subsidies	13	-	-
Transfers to Other Government Units	14	899,913,088	374,311,297
Other grants and transfers	15	1,324,308,531	1,519,449,054
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	538,012	-
Other Payments	20	59,931,956	560,008,073
		3,663,190,417	**2,128,120,917**
Adjusted for:			
Changes in working capital		202,539,416	
Hospital and farm input accounts	25a	263,054,150	20,304,925
Ward based projects balance b/f 2014/15	25b		218,674,607
Net cash flow from operating activities		**4,128,783,983**	**2,367,100,449**
CASHFLOW FROM INVESTING ACTIVITIES			
Farm input subsidies	6	289,897,340	-
Acquisition of Assets	17	(4,972,115,469)	(2,741,966,550)
Net cash flows from Investing Activities		**(4,682,218,129)**	**(2,741,966,550)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings-From retention	4	-	61,770,807
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	**61,770,807**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(553,434,146)**	**(313,095,294)**
Cash and cash equivalent at BEGINNING of the year	21	**2,160,331,929**	**2,473,427,223**
Cash and cash equivalent at END of the year	24	**1,606,897,783**	**2,160,331,929**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/5/ 2017 and signed by:

Chief Officer
Name:

THE CHIEF OFFICER
COUNTY TREASURY
COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury
Name:
ICPAK Member Number 4130

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q4 2017	Actual Q4 2017	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	9,612,093,312	9,612,093,313	(1)	9,612,093,312	9,612,093,313	(1)
Transfers from National Government Entities	-	184,989,000	(184,989,000)	-	184,989,000	(184,989,000)
Proceeds from Foreign Grants/Development Partners	115,071,549	11,750,000	103,321,549	115,071,549	11,750,000	103,321,549
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	255,801,230	244,167,148	11,634,082	255,801,230	244,167,148	11,634,082
Conditional Allocation to Level 5 Hospitals	406,936,416	406,936,416	-	406,936,416	406,936,416	-
Fuel Levy Allocation	147,689,749	147,689,748	1	147,689,749	147,689,748	1
County Own Generated Revenues	894,070,561	739,384,826	154,685,735	894,070,561	739,384,826	154,685,735
Unspent Funds	938,094,443	348,408	937,746,035	938,094,443	348,408	937,746,035
TOTAL	**12,369,757,260**	**11,347,358,859**	**1,022,398,401**	**12,369,757,260**	**11,347,358,859**	**1,022,398,401**
PAYMENTS				-	-	
Compensation of Employees	3,485,524,405	3,713,660,633	(228,136,228)	3,485,524,405	3,713,660,633	(228,136,228)
Use of goods and services	1,659,170,300	1,396,456,894	262,713,406	1,659,170,300	1,396,456,894	262,713,406
Interest payments	-		-	-	-	-
Subsidies	-		-	-	-	-
Transfers to Other Government Entities	899,913,088	899,913,088	-	899,913,088	899,913,088	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-		-	-	-	-
Acquisition of Assets-Capital Estimates	6,325,149,467	6,357,384,412	(32,234,945)	6,325,149,467	6,357,384,412	(32,234,945)

Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-		-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	12,369,757,260	12,367,415,027	2,342,233	12,369,757,260	12,367,415,027	2,342,233

(12,369,757,260)

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)*

The entity financial statements were approved on 28/12/ 2017 and signed by:

Chief Officer
Name:
THE CHIEF OFFICER
COUNTY TREASURY
COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury Accounts
Name:
ICPAK Member Number 4190
HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Budget 2017	Actual 2017	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	6,728,465,318	6,728,465,319	(1)	6,728,465,318	6,728,465,319	(1)
Transfers from National Government Entities	-	129,492,300	(129,492,300)	-	129,492,300	(129,492,300)
Proceeds from Foreign Grants/Development Partners	80,550,084	8,225,000	72,325,084	80,550,084	8,225,000	72,325,084
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	179,060,861	170,917,004	8,143,857	179,060,861	170,917,004	8,143,857
Conditional Allocation to Level 5 Hospitals	284,855,491	284,855,491	-	284,855,491	284,855,491	-
Fuel Levy Allocation	103,382,824	103,382,824	1	103,382,824	103,382,824	1
County Own Generated Revenues	625,849,393	517,569,378	108,280,015	625,849,393	517,569,378	108,280,015
Unspent Funds	656,666,110	243,886	656,422,224	656,666,110	243,886	656,422,224
TOTAL	**8,658,830,082**	**7,943,151,201**	**715,678,881**	**8,658,830,082**	**7,943,151,201**	**715,678,881**
PAYMENTS						
Compensation of Employees	3,485,524,405	3,713,660,633	(228,136,228)	2,439,867,084	2,583,894,202	(144,027,119)
Use of goods and services	1,659,170,300	1,396,456,894	262,713,406	1,161,419,210	571,401,575	590,017,635
Interest payments	-		-	-	-	-
Subsidies	-		-	-	-	-
Transfers to Other Government Entities	899,913,088	899,913,088	-	729,939,162	619,971,032	109,968,130
Other grants and transfers	-	-	-	100,000,000	378,260,460	(278,260,460)
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	4,427,604,627	-	4,427,604,627
Finance Costs	-	-	-	-	243,073	(243,073)
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-

Other Payments	-	-	-	50,000,000	242,714,310	(192,714,310)
TOTAL	**6,044,607,793**	**6,010,030,615**	**34,577,178**	**8,908,830,082**	**4,396,484,652**	**4,512,345,430**

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on 28/12/ 2017 and signed by:

Chief Officer
Name:
THE CHIEF OFFICER
COUNTY TREASURY
COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury Accounts
Name:
ICPAK Member Number: 24130
HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Budget Q1 20XX	Actual Q1 20XX	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	2,883,627,994	2,883,627,994	(0)	2,883,627,994	2,883,627,994	(0)
Transfers from National Government Entities	-	55,496,700	(55,496,700)	-	55,496,700	(55,496,700)
Proceeds from Foreign Grants/Development Partners	34,521,465	3,525,000	30,996,465	34,521,465	3,525,000	30,996,465
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	76,740,369	73,250,144	3,490,225	76,740,369	73,250,144	3,490,225
Conditional Allocation to Level 5 Hospitals	122,080,925	122,080,925	-	122,080,925	122,080,925	-
Fuel Levy Allocation	44,306,925	44,306,924	0	44,306,925	44,306,924	0
County Own Generated Revenues	268,221,168	221,815,448	46,405,721	268,221,168	221,815,448	46,405,721
Unspent Funds	281,428,333	104,523	281,323,810	281,428,333	104,523	281,323,810
TOTAL	**3,710,927,178**	**3,404,207,658**	**306,719,520**	**3,710,927,178**	**3,404,207,658**	**306,719,520**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	6,325,149,467	6,357,384,412	(32,234,945)	6,325,149,467	1,696,489,976	4,628,659,491
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**6,325,149,467**	**6,357,384,412**	**(32,234,945)**	**6,325,149,467**	**1,696,489,976**	**4,628,659,491**

The entity financial statements were approved on 28/9/ 2017 and signed by:

Chief Officer
Name:
THE CHIEF OFFICER
COUNTY TREASURY
COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury Accounts
Name:
ICPAK Member Number 4430

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20xx		20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.
The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. **Reporting entity**
The financial statements are for the xxx County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. **Recognition of receipts and payments**

a) Recognition of receipts
The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

Tax receipts
Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

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

External Assistance
External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants
Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued

Acquisition of fixed assets

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

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

4. **In-kind contributions**

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

5. **Cash and cash equivalents**

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2016, this amounted to Kshs 202,539,416.05 compared to Kshs 61,770,807 in prior period as indicated on note 23 .

There were no other restrictions on cash during the year

6. **Accounts Receivable**

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

7. **Accounts Payable**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued

8. Non current assets

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

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 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 *entity* 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.

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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on June 2015 for the period 1st July 2016 to 30 June 2017 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. Errors

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

14. Related party transactions

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,703,235,054	740,090,591
Total Exchequer Releases for quarter 2	1,653,139,905	2,359,038,757
Total Exchequer Releases for quarter 3	2,506,792,114	2,314,497,608
Total Exchequer Releases for quarter 4	3,748,926,240	3,837,505,420
Total	**9,612,093,313**	**9,251,132,376**

(State the amount received vis a vie amount included in the CARA)

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 – 2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Danida	23/6/2017	-	11,750,000	-
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
Total			**11,750,000**	-

(Include a brief explanation on grants received, from whom and for what purpose)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Transfers from Central government entities		
User Fees	38,617,148	38,709,716
MOH Free Maternity	205,550,000	165,945,000
Road Levy	147,689,748	113,164,136
Level 5 Hospital	406,936,416	-
Ministry of health Doctors Allowance	184,989,000	-
Danida		11,750,000
TOTAL	**983,782,312**	**329,568,852**

(Give a brief description of what the transfers relate to and from whom they were received)

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Farm Input Subsidies	289,897,340	-
Proceeds from sale of subsidised farm inputs	-	
Total	**289,897,340**	-

7 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
	-	
Total	-	-

(Give a brief description on what the refunds relate to)

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations		-
Returns of Equity Holdings in International Organisations		-
	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from)

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Interest Received	-	10,806,714
Profits and Dividends	-	-
Rents	8,075,270.00	4,305,184
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	59,004,951.00	71,420,051
Cesses	41,996,730.00	43,186,774
Poll rates	-	19,078,434
Plot rents	16,924,797.00	-
Liquor Licences	13,972,281.00	-
Other local levies	-	-
Administrative services fees	-	-
Various fees	-	-
Council's natural resources	-	-
Exploitation	-	-
Sales of council assets	-	-
Lease / rental of council's	1,719,600.00	-
Infrastructure assets	-	7,832,156
Other miscellaneous receipts	-	-
Other miscellaneous receipts	-	66,795,884
Insurance claims recovery	-	-

Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr rpayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade centre fee	46,167,693.00	32,389,482
Vehicle parking fees	59,800,975.00	57,306,654
Housing	-	11,541,426
Social premises use charges	-	13,139,200
School fees	-	-
Other education-related	-	-
Other education receipts	-	-
Public health services	154,038,254.00	-
Public health facilities operations	-	-
Environment & conservancy	-	-
Administration	-	-
Slaughter houses administration	3,346,530.00	1,431,130
Water supply administration	-	-
Sewerage administration	-	-
Other receipts	39,894,208	175,786,142
Technical services fees	-	-
External services fees	4,546,197.00	-
Total	**449,487,486**	**515,019,231**

(Comment on the performance of the own generated funds between the two years)

10 RETURNED CRF ISSUES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Recurrent account	348,408	-
Development account	-	-
Deposit account	-	-
Total	348,408	-

(State what the refunds relate to and when they were appropriated for use)

11 COMPENSATION OF EMPLOYEES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	3,665,825,492	3,900,635,013
Basic wages of temporary employees	13,383,813	49,574,320
Personal allowances paid as part of salary	-	-
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	34,451,328	-
Total	**3,713,660,633**	**3,950,209,333**

(Give brief explanation including the comparative number of employees)

12 USE OF GOODS AND SERVICES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	54,817,250.25	35,561,059
Communication, supplies and services	8,750,892.10	35,810,724
Domestic travel and subsistence	188,642,007.40	289,397,814
Foreign travel and subsistence	12,986,590.55	20,003,995
Printing, advertising and information supplies & services	135,449,676.50	150,463,554
Rentals of produced assets	46,491,572.00	56,841,324
Training expenses	39,487,719.90	97,266,204
Hospitality supplies and services	126,358,151.56	119,141,674
Insurance costs	41,307,960.00	13,554,853
Specialized materials and services	277,904,231.65	364,927,961
Office and general supplies and services	86,717,236.42	131,583,023
Other operating expenses	290,068,920.27	149,641,877

Routine maintenance – vehicles and other transport equipment	26,617,306.30	36,661,915
Fuel Oil And Lubricants	41,789,650.25	42,814,685
Routine maintenance – other assets	18,529,716.85	19,951,122
Total	**1,395,918,882**	**1,563,621,785**

(Give a brief explanation of this category of expenses)

13 SUBSIDIES

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Transfers to Central government entities		
See attached list	-	-
Transfers to Other Counties		
Transfer to County Assembly-Kakamega	899,913,088	374,311,297
(insert name of budget agency)	-	-
TOTAL	**899,913,088**	**374,311,297**

(Provide the nature and purpose of transfers and are these transfers to be recovered)

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	140,100,200.00	436,298,381
Emergency relief and refugee assistance	12,904,750.00	228,404,751
Subsidies to small businesses, cooperatives, and self employed	544,349,749	137,194,958
Hospitals	404,453,832.00	620,900,851
Early Childhood Development	102,500,000.00	96,650,113
Kakamega Dairy Development Corporation	120,000,000.00	
Total	**1,324,308,531**	**1,519,449,054**

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

16 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

(Explain where the benefits are remitted and who the beneficiaries are)

17 ACQUISITION OF ASSETS

Non Financial Assets	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings	2,077,469,993.52	636,632,534
Refurbishment of Buildings	80,460,572.40	44,460,014
Construction of Roads	1,393,150,210	1,211,790,261
Construction and Civil Works	560,433,168.40	217,885,389
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	48,241,355.20	162,454,353
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment	11,822,019.54	15,158,708
Purchase of ICT Equipment	8,643,714.34	25,684,179
Purchase of Specialized Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.	77,649,856.95	151,854,559
Purchase of Certified Seeds, Breeding Stock and Live Animals		176,338,082
Research, Studies, Project Preparation, Design & Supervision		-
Rehabilitation of Civil Works		45,590,271
Acquisition of Strategic Stocks and commodities	17,622,980.00	-
Acquisition of Land	63,384,567.00	49,281,00
Acquisition of Intangible Assets	18,166,182.30	4,837,200
Financial Assets	615,070,849.35	

Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-
Foreign financial Institutions operating Abroad		-
Other Foreign Enterprises		-
Foreign Payables - From Previous Years		-
Total	**4,972,115,469**	**2,741,966,550**

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Bank service and commisions	538,012	-
Total	**538,012**	-

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
	-	
Total	-	-

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Other Expenses	2,149,100	-
Promotion of Tourism	1,078,950	547,196,985
Promotion of Sports	53,842,906	12,811,088
Investments promotion	2,000,000	
Cash in Transit	861,000	
	59,931,956	**560,008,073**

(Provide explanation as to what each component of other expenses relate to)

21A: Bank Accounts

Name of Bank, Account No. & currency		Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2016-2017	2015-2016
KCB Revenue collections Account			**1,079,047.23**	2,602,394.89
Central Bank Revenue Fund			**879,442,379.00**	785,255,998.85
Central Bank Reccurrent Account			**71,661.50**	23,176.25
Central Bank Development Account			**38,204,323.50**	1,638,082.90
Cooperative Bank Operations Account			**173,249.90**	9,047,850.58
Cooperative Bank Development Account			**4,935,996.80**	830,896.40
Cooperative bank Retention account			**111,999,912.05**	
Emergency Fund Account			**12,074,288.60**	36,271,820
Cooperative Bank - Assembly Devt. Account			**58,882.00**	58,882.00
CGH KCB Imprest Account			**308,653.65**	1,175,433.15
Public Service Board – KCB			**103,689.75**	1,301
CGH Development Account National Bank			**1,731,592.12**	1,731,592.12
Assembly operation			**2,580,083.00**	2,580,083
CGH Development Account Cooperative Bank			**252,151.00**	511,590,300
Linda Afya Ya Mama Na Mtoto			**4,041,453.36**	36,861,687.95
Medical School			**70,341,713.00**	90,000,000
Sugar Development Fund			**153,492,128.20**	
Directorate of Alcoholic Drinks			**4,451,500.00**	4,451,500
Townships			**22,856.50**	134,128

Bukura ATC			5,062,597.18	937,234.83
Subcounties			21,619.36	151,519.60
Farm Input-Collection account			91,528,441.50	140,180,500
10KM Ward based projects			3,716,227.15	64,978.25
Road maintenance levy fund			31,231,318.45	113,164,137
Ward development projects			59,968,342.94	389,477,622.29
Health Services			56,670,682.18	75,419.63
Mumias West Hospital Development			26,458,323.35	
Shamakhubu Health Centre Development			22,317,409.73	
Total			1,582,340,523	2,128,306,539

*Amount should be as per amount in the cash book.

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (*specify*)	-	-
Total	-	-

[Provide cash count certificates for each]

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	24,557,260	32,025,390
Clearance accounts	-	-
Total	**24,557,260**	**32,025,390**

Breakdown of Imprests

Description	2016-2017
	Kshs
Cooperative Bank Operations	**6,771,115.35**
Central Bank Reccurrent	**4,471,137.53**
Central Bank development	**3,706,650.00**
Cooperative Bank Development	**968,835.00**
Bukura ATC	**6,115,478.00**
Linda Afya Ya Mama Na Mtoto	**558,930.00**
CGH Development Account	**358,000.00**
CGH Imprest Account	**840,161.00**
Subcounties	**1,116.00**
Public Service Board - KCB	**326,941.00**
Farm Input-Collection account	**438,896.12**
Total	**24,557,260**

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Inter-transfers Payables	152,310,311	61,770,807
Retentions Payables	111,999,912	-
Total	**264,310,223**	**61,770,807**

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	2,098,561,122	2,456,023,714
Cash in hand	-	-
Accounts Receivables-Outstanding Imprest	-	17,403,509
Accounts Payables	-	-
Total	**2,098,561,122**	**2,473,427,223**

[Provide short appropriate explanations as necessary]

24.B PRIO YEAR ADJUSTMENTS

NO	DESCRIPTION	AMOUNT
1	SHAMAKHUBU HOSPITAL DEVELOPMENT ACCOUNT	50,000,000.00
2	MUMIAS WEST HOSPITAL DEVELOPMENT ACCOUNT	49,999,175.00
3	FARM INPUTES ACCOUNT	9,562,847.00
4	SUGAR DEVELOPMENT ACOUNT	153,492,128.00
	TOTAL	**263,054,150.00**

25a: RESERVES (PRIOR YEAR ADJUSTMENTS)

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	263,054,150	20,304,925
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables		
Others (*specify*)	-	-
	263,054,150	**20,304,925**

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	127,301,577.16	13,763,494
Construction of civil works	264,453,182	336,809,589
Supply of goods	231,454,347.78	160,410,157
Supply of services	176,212,837.16	63,865,473
Total	**799,421,944.10**	**574,848,713**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	106,885,446.22	1,329,865,
Others-KRA PAYE	-	50,185,713
	106,885,446.22	**51,515,578**

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	-	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

27 RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	-	-
Transfers to the County Assembly	899,913,088	374,311,297
Transfers to other County Government entities	-	-
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established	Location	Accounting Officer responsible
Kakamega water and Sewarage Company	2015	Kakamega Town	Fred Atwa-Managing Director
Kakamega Dairy Development Corporation	2015	Kakamega Town	Freandinah Machwenu-Chief Officer
Directorate of Alcoholic Drinks	2014	Kakamega Town	Gabriel Kinayia-Director
Public Service Board	2013	Kakamega Town	Victoria Tumaini-Chief Executive Officer
Xxx project	-	-	-
XXX Scheme	-	-	-

X. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign.....

Date.....

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	PAYEE	DESCRIPTION	ORIGINAL AMOUNT	DATE CONTRACTED	Amount Paid to date	OUTSTANDING BALANCE
		Supplier of Goods or Services				
	CONSTRUCTION OF BULDINGS					
1	MAVIL EMPORIUM	CONSTRUCTION OF DIARY UNIT	2,340,358.99			2,340,358.99
2	Lubi communications	Mulwanda Water Kiok Construction	586,211.00	20/02/2017		586,211.00
3	KATCH GENERAL AGENCIES	CONSTRUCTION OF ESHIKHUYU DISPENSARY	956,454.00	15/06/2017	-	956,454.00
4	GETARE GETS JIONTS SUPPLIES LTD	CONSTRUCTION OF SIRUNGAI DISPENSARY	1,566,127.60	09/6/2017	-	1,566,127.60
5	INTERLINK SUPPLIERS LTD	CONSTRUCTION OF SHIRERE MARKET	39,517,112.16	18/01/2017	22,821,089.80	16,696,022.36
6	SHAMFIC ENTERPRISES LTD	CONSTRUCTION OF WHOSALE MARKET	9,944,389.00	15/12/2016	3,565,107.75	6,379,281.25
7	PAMBU ELECTRICALS	CONSTRUCTION OF ICO TOILETS	3,974,500.00	8/6/2015	2,699,350.00	1,275,150.00
8	CHALBI INVESTMENT CO. LTD	RENOVATION OF TOWN OFFICES	7,000,000.00	10/3/2017	5,037,390.40	1,962,609.60
9	LIMAKA ENTERPRISES LTD	RENOVATION OF POLICE COMMANDANT HOUSE	1,285,033.50	19/05/2016	NIL	1,285,033.50
10	KELANI LIMITED	CONSTRUCTION OF BODA BODA SHEDS	525,098.60	10/4/2017	NIL	525,098.60
11	THELMAX CONTRACTORS LTD	CONSTRUCTION OF BUTERE POLICE STAFF HOUSES	4,670,206.40	10/4/2017	NIL	4,670,206.40
12	ALINDOS GEN. CONTRACTORS LTD	CONSTRUCTION OF MODERN PUBLIC TIOLET IN MUMIAS	3,387,690.00	10/4/2017	NIL	3,387,690.00
13	SAMMONGA BUILDING & CONSTRUCTION LTD	RENOVATION OF BUTERE POLICE OFFICES	2,885,511.60	12/4/2017	NIL	2,885,511.60
14	ANAMCO INVESTMENTS	RENOVATION OF CO'S OFFICE	318,061.81	12/5/2017	NIL	318,061.81
15	MANVUH LIMITED	REFURBISHMENT OF MASINGO MARKET	3,656,157.60	18/01/2017	NIL	3,656,157.60
16	MIDLAND EMPORIUM	CONSTRUCTION OF KAMBI SOMALI MARKET	17,000,000.00	18/01/2017	NIL	17,000,000.00
17	LIKIFA ENTERPRISES	RENOVATION OF MUMIAS OFFICE	2,784,348.00	12/10/2016	1,809,675.00	974,673.00
18	MOWLLS ENTERPRISES	CONSTRUCTION OF KISA NORTH WARD OFFICE	2,994,841.60	6/28/2017	1,020,491.00	321,035.30

19	BIATEK CONSTRUCTION	CONSTRUCTION OF KISA WEST WARD OFFICE	2,994,841.60	6/28/2017	1,021,902.00	1,222,193.00
20	BRINK CONSTRUCTION	CONSTRUCTION OF LUGARI WARD OFICE	2,931,792.00	6/28/2017	1,306,717.00	1,472,515.60
21	SAMMONGA BUILDING COMPANY	RENNOVATION OF COUNTY HQ	1,166,960.00	6/28/2017	-	1,166,960.00
22	BUKURA CONTRACTORS	CONSTRUCTION OF ISUKHA EAST WARD	2,121,205.00	6/28/2017	-	2,121,205.00
23	WESBA ENVIRO LTD	CONSTRUCTION OF CIDC PARKING AT NAVAKHOLO	283,452.00	9/5/2017	-	283,452.00
24	BRANDING DESIGN	DEVELOPMENT OF COUNTY GOVERNMENT OF KAKAMEGA BRAND MANUAL	490,000.00	12/1/2017	-	490,000.00
25	JASMIN HOLDINGS LTD	CONSTRUCTION OF NANGILI MARKET HAWKERS SHED	426,204.95	17/5/2017	-	426,204.95
26	WILKORI BUILDING & CIVIL ENG CONTRACTORS	CONSTRUCTIONS OF GOVERNORS RESIDENCE	66,666,705.00	JUNE	13,333,341.00	53,333,364.00
	SUBTOTAL		**182,473,262.41**		**52,615,063.95**	**127,301,577.16**
		CONSTRUCTION OF CIVIL WORKS				
27	MULUKORA INVESTMENT LTD	CONSTRUCTION OF MUNYUKI RAILWAY	3,629,900.00		-	3,629,900.00
28	MULUKORA INVESTMENT LTD	NAKHAKASIA DRAINAGE-RETENTION	160,595.00	3/12/1901	-	160,595.00
29	Kaddii Construction Co. ltd	Construction of lower Mabole Pipeline	957,000.00	23/6/2017		957,000.00
30	Pinq Agencies ltd	Installation and Maintance of Litter bins	286,200.00	7/5/2017		286,200.00
31	Lunganyiro Contractors ltd	Rehabilitation of Khalaba Borehole	617,919.00	13/6/2017		617,919.00
32	Polymel Investment Ltd	Rehabilitation of Emusala Extension Water Project	214,000.00	16-06-017		214,000.00
33	Samhua Investments ltd	Drilling of Makhokho Sec School Borehole	1,410,000.00	27/05/2016		1,410,000.00
34	Sebarchy limited company	Installation and Maintance of Litter bins	531,040.00	24/4/2017		531,040.00
35	Boybrige investment ltd	Machine Hire for compacting garbage at Rosterman dampsite	867,680.00	22/06/2017		867,680.00
36	MAHAVIR TRANSPORTERS & CONTRACTORS LTD	CONSTRUCTION OF SABATIA BUS PARK	23,000,000.00	17/05/2017	NIL	23,000,000.00
37	LAKEWAYS COMMERCIAL AGENCIES	LANDSCAPING OF KAKAMEGA TOWN	18,000,000.00	7/6/2017	16,000,000.00	2,000,000.00

38	THELMAX CONTRACTORS LTD	FENCING OF MILIMANI BLOCK	1,953,576.00	8/3/2017	NIL	1,953,576.00
39	ESRI EASTERN AFRICA	SUPPLY & INSTALLATION OF G.I.S	7,089,200.80	8/4/2017	NIL	7,089,200.80
40	JOYROWL LIMITED	TARMACKING OF SHIBALE BUS PARK	12,197,803.00	6/4/2017	4,491,018.00	7,706,785.00
41	SHAJENA ENTERPRISES LTD	LANDSCAPING IN MUMIAS TOWN	12,362,301.42	30/03/2017	NIL	12,362,301.42
42	ESRI EASTERN AFRICA	SUPPLY OF G.I.S SERVER	583,422.00	8/4/2017	NIL	583,422.00
43	OMUJANJESI AGENCIES	HARAMBEE MARKET WATER SYSTEM	2,887,240.00	29/5/2017	-	2,887,240.00
44	WESTLINK ELECTRICAL LTD	SUPPLY,INSTALLATION AND COMMISSION OF MONOPOLE HIGH MAST	27,863,694.00	1/5/2017	-	27,863,694.00
45	WILKORI BUILDING &CIVIL ENG CONTRA	SUPPLY,INSTALLATION AND COMMISSION OF MONOPOLE HIGH MAST	22,178,620.00	1/5/2017	-	22,178,620.00
46	GEOPENEL	ROUTINE MAINTENANCE OF MULUFU-EBUKALAMA	8,732,480.00	4/3/2017	5,762,880.00	2,969,600.00
47	JUBA CONTRETE AND STEEL	CONST.OF BOX CULVERT	9,605,380.00	7/14/2014	7,681,648.00	1,923,732.00
48	ADABLA GENERAL CONTRACTORS	CONST.OF MUSINDALO BOX CULVERT	8,054,460.00	4/4/2017	-	8,054,460.00
49	SANBANY CONSULTANTS CO LTD	MAINT.OF OSUNDWA LUTA MUSAMBA ROAD	4,156,048.00	3/31/2017	-	4,156,048.00
50	BAKASAYI INVESTMENT	CONST OF EMUBERI BOX CULVERT	8,272,424.00	1/10/2017	7,349,064.00	913,036.00
51	TIMAKA ENTERPRISES	MAINTENANCE OF BUKAYA-BUNGASI	5,552,456.00	4/12/2017	-	5,552,456.00
52	EVISA CONSTRUCTION COMPANY	CONSTRUCTION OF NAKUMATT DAISY	33,644,058.00	1/18/2016	21,141,192.00	12,502,866.00
53	RAJ ELECTRICALS	HIGH MAST LOT 1	29,647,679.00	1/10/2017	-	29,647,679.00
54	MATAANOW CONSTRUCTION CO LTD	UPGRADING TO BITUMEN STANDARDS OF KENYA - POWER - MAKABURINI - C40 AND CGK/W/15/16/004/B: SUPERLOAF -	70,958,375.00	1/10/2017	49,318,562.00	21,639,833.00
55	M/S MIDLAND CONSTRUCTION LTD	CONST OF MWISHELELO BRIDGE	7,740,448.00	3/16/2017	24,990,654.00	17,250,206.00
56	AWALTECH LTD	CONST OF OMUSUSHE BRDGE LURAMBI	6,461,200.00	6/29/2017	10,553,970.00	4,092,770.00
57	MILKEN ENTERPRISES LTD	CONST OF ESHIRULI BOX CULVERT	-	6/13/2017	8,108,400.00	8,108,400.00
58	LABIVY ENTERPRISES LTD	ROUTINE MAINT OF KHWISERO	3,899,050.00	6/30/2017	1,897,754.00	2,001,304.00
59	BOMARY CONTRACTORS LTD	CONST OF NYAKWATA BOX CULVERT	7,900,000.00	6/29/2017	7,601,511.95	298,488.05

60	AFBA CONSTRUCTION CO.LTD	ROUTINE MAINT.OF KONA MBAYA RD	4,854,716.00	5/30/2017	-	4,854,716.00
61	MANVUH LTD	ROUTINE MAINT OF BUTALI MUYUNDI RD	3,182,460.00	5/31/2017	-	3,182,460.00
62	KAULI CONSTRUCTION CO LTD	COST OF RIVER CROSSING AT SHINYALU	1,897,754.00	11/3/2016	1,344,582.00	553,172.00
63	M/S POLYMEL INVESTMENT	CON OFLUKERENE BOX CULVERT AND RD	9,681,360.00	4/19/2017	9,681,360.00	9,681,360.00
64	KOMITO ENGINEERING	HIGH MAST LOT 1	26,808,083.04	7/12/2017	17,837,107.00	8,970,976.00
65	SKYVIN LIMITED	ROUTINE MAINTENANCE OF SHIPALO SEC-SHITOCHI	3,146,082.00	4/12/2017	1,521,920.00	1,624,162.00
66	FLOWAS ENTERPRISES	ROUTINE MAINTENANCE OF EMANANI	7,297,960.00	9/29/2016	7,121,675.27	176,284.73
	SUBTOTAL		**398,282,664.26**		**202,403,298.22**	**264,453,182.00**
		SUPPLY OF GOODS				
67	TOYOTA KENYA	SUPPLY OF MOTORCYCLE	986,400.00	3/2/2017	-	986,400.00
68	TOYOTA KENYA	SUPPLY OF MOTORCYCLE	2,219,400.00	22/2/2017	-	2,219,400.00
69	SHREEJI SERVICE STATION	SUPPLY OF FUEL	113,900.00	25/4/2016	-	113,900.00
70	JULIKA AUTOMOBILES	SUPPLY OF FUEL	129,174.45	12/5/2016	-	129,174.45
71	HUFRA KENYA	SUPPLY OF STEEL DOORS	50,000.00	4/3/2016	-	50,000.00
72	MARCA ENTERPRISES	SUPPLY OF OFFICE STATIONARY	344,880.00	24/3/2017	-	344,880.00
73	SAFARICOM LIMITED	SUPPLY OF AIRTIME	57,000.00	31/11/2016	-	57,000.00
74	POSTAL CORPORATION	RENTAL BOX	21,920.00	12/6/2017	-	21,920.00
75	DIXA AGRO-VET LTD	MACHINERY AND EQUIPMENT	244,800.00	8/6/2016	-	244,800.00
76	LENOX GENERAL SUPPLIES	COMPUTERS	100,500.00	27/2/2017	-	100,500.00
77	SAFARICOM LIMITED	SUPPLY OF AIRTIME	110,000.00	5/6/2017	-	110,000.00
78	BRIDCATE LIMITED	STATIONERY	150,760.00	7/3/2017	-	150,760.00

79	WITINYE MULTIPURPOSE	SUPPLY OF PROTECTIVE OF GEARS	665,700.00	26/1/2017	-	665,700.00
80	NAKUMATT HOLDINGS LIMITED	STATIONARY	44,995.00	21/11/2016	-	44,995.00
81	NAKUMATT HOLDINGS LIMITED	GENERAL SUPPLIES	27,280.00	25/5/2017	-	27,280.00
82	SAFARICOM LIMITED	SUPPLY OF AIRTIME	10,000.00	7/4/2017	-	10,000.00
83	NEW KAKAMEGA BODA SACCO	SUPPLY OF MOTORCYCLE	1,000,000.00	27/2/2017	-	1,000,000.00
84	NGICHI INVESTMENT	SUPPLY OF EQUIPMENTS	612,054.00	6/6/2017	-	612,054.00
85	MARCA ENTERPRISES	STATIONERY	101,252.00	19/4/2017	-	101,252.00
86	MARCA ENTERPRISES	STATIONERY	98,095.00	9/5/2017	-	98,095.00
87	SAFARICOM LIMITED	AIRTIME	250,000.00	7/6/2017	-	250,000.00
88	FRALET AGENCIES	SUPPLY OF FUEL	227,154.10	23/2/2017	-	227,154.10
89	BUKHUNGU GENERAL MARCHANTS	MUSINJIRA IRRIGATION PROJECT-RETENSION	125,561.00	24/4/2017	-	125,561.00
90	JULIKA AUTOMOBILES	SUPPLY OF FUEL	237,997.10	10/1/2017	-	237,997.10
91	KAKAMEGA WESTERN PRINTERS	SUPPLY OF STATIONERY	58,496.00	18/5/2017	-	58,496.00
92	JULIKA AUTOMOBILES	SUPPLY OF FUEL	101,415.00	7/2/2017	-	101,415.00
93	SHREEJ FILLING STATION	SUPPLY OF FUEL	162,500.00	13/1/2017	-	162,500.00
94	PACANDY ENTERPRISES	SUPPLY OF COMPUTERS	154,900.00	2/2/2017	-	154,900.00
95	WITINYIE MULTIPURPOSE	PROTECTIVE GEAR	665,700.00	3/9/1901	-	665,700.00
96	JAMBO FISH WESTERN (K) LTD	SUPPLY OF FISH FEEDS	2,396,850.00	11/25/1900	-	2,396,850.00
97	JAMBO FISH WESTERN (K) LTD	SUPPLY OF FISH FEEDS	2,396,850.00	11/29/1900	-	2,396,850.00
98	NAKUMATT HOLDINGS LTD	MILKING CANS	105,725.00	3/11/1901	-	105,725.00
99	Tunai tours and travel	supply of stationery	514,420.00	14/03/2016	NIL	514,420.00
100	Double shasa	supply of stationery	245,050.00	14/11/2016	NIL	245,050.00

101	Tawane enterprises	supply of fuel	100,000.00	23/5/2017	NIL	100,000.00
102	Fraca servcom	supply of furniture	709,003.00	31/03/2016	604,000.00	105,003.00
103	Absolute works ltd	supply of tyres	444,716.00	11/5/2017	NIL	444,716.00
104	Jolof Enterprises	Supply and delivery of Reflector Jackets	420,000.00	9/1/2017		420,000.00
105	HARTLANE PHARMACEUTICALS	LAB REAGENTS	890,300.00	27/03/2017	550,000.00	340,300.00
106	BIOCARE HEALTH SYSTEMS	LAB REAGENTS	885,800.00	27/03/2017	-	885,800.00
107	FEAN SYSTEMS LTD	LAB REAGENTS	1,474,855.00	27/03/2017	-	1,474,855.00
108	MEDICAL & SCIENCE SOLUTIONS LTD.	LAB REAGENTS	1,006,400.00		-	1,006,400.00
109	KEMSA	DRUGS	1,659,587.00	15/06/2017	-	1,659,587.00
110	KEMSA	DRUGS	8,947,515.00	06/04/2017		8,947,515.00
111	KEMSA	NON-PHARMS	6,467,444.00	21/10/2017		6,467,444.00
112	KEMSA	DRUGS	6,192,390.00	07/04/2017		6,192,390.00
113	LEUR AFRICA	LAB REAGENTS	990,000.00	27/03/2017	-	990,000.00
114	CHRISGATE AGENCIES	MATRESSES FOR CGH	2,685,000.00	18/01/2017	-	2,685,000.00
115	CHRISGATE AGENCIES	LAB REAGENTS	946,800.00	17/01/2017		946,800.00
116	CROWN HEALTHCARE	SUPPLY OF HOSPITAL BEDS	2,064,000.00	14/11/2016	-	2,064,000.00
117	KEMSA	SUPPLY OF MEDICAL DRUGS	6,179,738.00	21/10/2016	-	6,179,738.00
118	MISSION FOR ESSENTIAL DRUGS	SUPPLY OF MEDICAL DRUGS	796,015.00	07/04/2017	-	796,015.00
119	FINESCOPE SYSTEMS LTD	LAB REAGENTS	1,400,000.00	18/01/2017	-	1,400,000.00
120	BIBO PHARMACEUTICALS LTD	LAB REAGENTS	1,746,000.00	21/04/2017	-	1,746,000.00
121	MEDICX EAST AFRICA LTD	LAB REAGENTS	944,100.00	17/01/2017	-	944,100.00
122	SCIENTIFIC GROUP KENYA	LAB REAGENTS	1,188,640.00	17/01/2017	-	1,188,640.00

123	ANGELICA MEDICAL SUPPLIES	NON-PHARMS	1,975,800.00	26/07/2016	-	1,975,800.00
124	MODERN LABORATORY SUPPLIES	LAB REAGENTS	2,245,750.00	27/03/2017	-	2,245,750.00
125	FARAM E.A LIMITED	BLOOD DONATION CHAIR AND MOTOR	2,150,000.00	23/06/2017	-	2,150,000.00
126	MOVICOM COMPANY LTD	TONERS	175,856.00	22/06/2017	-	175,856.00
127	RASAMA COMPUTER TECHNOLOGIES	TONERS	96,000.00	22/06/2017	-	96,000.00
128	SESELA RESOURCES	DRINGING WATER PURIFICATION AND DISPENCING MACHINES	13,440,075.00	16/12/2016		13,440,075.00
129	BIBO PHARMACEUTICALS LTD	LAB REAGENTS	448,000.00	21/04/2017		448,000.00
130	KEMSA	DRUGS	62,691,376.00	30/06/2017		62,691,376.00
131	LENOX GENERAL SUPPLIES	DESKTOP AND LAPTOP SUPPLIES	196,000.00	3/3/2017	-	196,000.00
132	LENOX GENERAL SUPPLIES	DESKTOP AND LAPTOP SUPPLIES	451,000.00	28/4/2017	-	451,000.00
133	SAFARICOM LIMITED	AIRTIME	80,000.00	18/5/2017	-	80,000.00
134	ELECTRONIC INFORMATION SYSTEM	PLAQUES SUPPLY	80,000.00	19/2/2017	-	80,000.00
135	NDEREMA GENERAL MERCHANTS	OFFICE STATIONERY	78,450.00	18/4/2017	-	78,450.00
136	NDEREMA GENERAL MERCHANTS	OFFICE STATIONERY	138,118.00	18/4/2017	-	138,118.00
137	SCAN GRAPHICS	PLAQUES SUPPLY	60,000.00	19/2/2017	-	60,000.00
138	SAVIIL PRINTERS AND STATIONERS	UNIFORM SUPPLY	80,450.00	18/4/2017	-	80,450.00
139	MFI DOCUMENTS	PHOTOCOPIER SUPPLY	266,800.00	12/6/2017	-	266,800.00
140	JULIKA AUTO MOBILES	BATTERIES SUPPLY	15,000.00	10/3/2017	-	15,000.00
141	OPTTIMIC COMPANY LTD	TONNERS SUPPLY	151,990.00	31/5/2017	-	151,990.00
142	TOTAL KENYA	FUEL	92,000.00	6/6/2017	-	92,000.00
143	TUNAI TOURS&TRAVEL	AIRTIME	147,000.00	17/1/2017	-	147,000.00
144	BUDGET FOUR	FURNITURE SUPPLY	808,000.00	16/3/2017	-	808,000.00

145	MOVICOM LTD	SUPPLY OF BRANDED T-SHIRTS	354,500.00	16/05/2017	NIL	354,500.00
146	SAFARICOM LIMITED	AIRTIME	99,789.00	15/06/2017	NIL	99,789.00
147	SAFARICOM LIMITED	AIRTIME	87,555.00	23/03/2017	NIL	87,555.00
148	M.F.I DOCUMENT IMAGING	SUPPLY OF TONNER	105,038.00	15/03/2017	NIL	105,038.00
149	NEMISKY ENTERPRISES	SUPPLY OF UNIFORMS	197,600.00	23/09/2016	NIL	197,600.00
150	SHREJI PETROL STATION	SUPPLYB OF FUEL	200,000.00	6/9/2016	NIL	200,000.00
151	STELLA COVENANT	SUPPLY OF STATIONARIES	38,200.00	14/06/17	NIL	38,200.00
152	STELLA COVENANT	SUPPLY OF STATIONARIES	85,650.00	27/05/2016	NIL	85,650.00
153	KINGSWAY TYRES LTD	SUPPLY OF TYRES	64,453.00	12/10/2016	NIL	64,453.00
154	MOCHAMO AGENCIES	SUPPLY OF STATIONARIES	141,705.00	11/5/2017	NIL	141,705.00
155	MISHIAN ENTERPRISES	SUPPLY OF TOOLS	456,400.00	24/04/2016	NIL	456,400.00
156	WELEON ENTERPRISES	SUPPLY OF DIARIES	4,000,000.00		-	4,000,000.00
157	MFI DOCUMENTS	SUPPLY OF CATRIDGES	55,680.00	3/6/2017	-	55,680.00
158	LUKSOFT SYSTEM	SUPPLY OF STATIONERY	407,325.00	3/6/2017	-	407,325.00
159	PRIME KAKAMEGA	SUPPLY OF STATIONERY	97,755.00	2/28/2017	-	97,755.00
160	BRANDING DESIGN	PROVISION OF BANNERS DURING DEVOLUTION	290,000.00	3/8/2017	-	290,000.00
161	BRANDING DESIGN	PROVISION OF BANNERS DURING DEVOLUTION	198,000.00	3/8/2017	-	198,000.00
162	DREAMTECH ENTERPRISES	SUPPLY OF ELETRIC DOOR LOCKS	199,500.00	5/12/2017	-	199,500.00
163	KINGSWAY TYRES	SUPPLY OF TYRES	143,846.00	2/24/2017	-	143,846.00
164	SEMLINIA ENTERPRISES	ANTI-CORRUPTION BOXES	1,210,000.00	2/29/2016	-	1,210,000.00
165	WESTLINKS SOLUTIONS	COMPUTER ACCESSORIES	73,000.00	3/8/2017	-	73,000.00
166	POPLAR ENT	SUPPLY OF TONNER	203,985.00	3/6/2017	-	203,985.00

167	MFI DOCUMENT SOLUTIONS	SUPPLY OF KYOCERA MACHINE	417,600.00	3/6/2017	-	417,600.00
168	KALZMAT SECURITY PRINTERS	SUPPLY OF CALENDERS	4,050,000.00	1/3/2017	-	4,050,000.00
169	WICKYSHA INEST	STATIONERY	304,338.00	3/6/2017	-	304,338.00
170	MARCA ENT	STATIONERY	287,055.00	3/6/2017	-	287,055.00
171	SAM JIKO	SUPPLY OF UNIFORMS	273,000.00	3/6/2017	-	273,000.00
172	FORCE SUPPLIES LTD	SUPPLY OF UNIFORMS	10,780,150.00	1/3/2017	-	10,780,150.00
173	MFI DOCUMENTS SOLUTIONS	SUPPLY OF TONNERS	684,400.00	10/7/2016	-	684,400.00
174	WORF TECHNOLOGIES	SUPPLY OF TONNERS	187,899.00	6/14/2017	-	187,899.00
175	MIDLAND PROPERTIES	SUPPLY OF RICE	999,000.00	6/23/2017	-	999,000.00
176	JOWROLL LIMITED	SUPPPLY OF OFFICE DETERGENTS	423,400.00	6/27/2017	-	423,400.00
177	PRISON SERVICES	SUPPLY OF FURNITURE	420,000.00	3/1/2016	-	420,000.00
178	PRISON SERVICES	SUPPLY OF FURNITURE	385,000.00	11/16/2015	-	385,000.00
179	HELLAND LTD	SUPPLY OF BRONCHURES AND OTHER PROMOTIONAL MATERIAL	218,892.00	21/4/2017	-	218,892.00
180	MAHAVIR CONSTRUCTION LTD	CONSTRUCTION OF NAMBACHA MODERN MARKET	6,154,150.00	29/5/2017	-	6,154,150.00
181	SHAJANAND HOLDINGS LTD	CONSTRUCTION OF MUMIAS MODERN MARKET	9,612,401.63	29/5/2917	-	9,612,401.63
182	MIDLAND CONSTRUCTION LTD	REFURBISHMENT OF BUTALI MARKET	2,052,475.35	30/5/2017	-	2,052,475.35
183	MFI DOCUMENT SOLUTION	SUPPLY OF KYOCERA COLOR COPIER CATRIDGES	133,400.00	12/1/2017		133,400.00
184	BELLAROSE INVESTMENT	DESIGN,PRINTING AND SUPPLY OF SERVICE CHARTER	270,000.00	17/10/2016	-	270,000.00
185	ELLANEV DISTRIBUTORS	SUPPLY OF COMPUTERS AND COMPUTER ACCESSORIES	260,000.00	15/02/2017	-	260,000.00
186	JULIKA AUTOMOBILES	SUPPLY OF FUEL	150,000.00	23/5/2017	-	150,000.00
187	UPTAKE PRINTING SUPPLIES	PRINTING OF BUSINESS CARDS	161,500.00	22/5/2017	-	161,500.00
188	KINGSWAY TIRES	SUPPLY OF TYRES	188,346.15	24/11/2016	-	188,346.15

189	TOTAL KENYA LTD	SUPPLY OF FUEL	80,000.00	12/5/2017	-	80,000.00
190	DIVIDE BUILDING AND CONTRACTORS	SUPPLY AND INSTALLATION OF OFFICE CURTAINS	230,000.00	25/4/2017	-	230,000.00
191	El Plus Smart Tech	Supply of Laptop for CO	120,000.00	5/9/2017	-	120,000.00
192	Jebel Suk Contractors	Supply of cleaning materials to Mumias Cultural Centre	39,900.00	6/12/2017	-	39,900.00
193	Total Kenya	Supply of Fuel	300,000.00	6/21/2017	-	300,000.00
194	AQUILLA HOLDINGS	PURCHASE OF STATIONARY	86,147.00	3/8/2017	-	86,147.00
195	AQUILLA HOLDINGS	STATIONERY	118,796.00	2/28/2017	-	118,796.00
196	DEMO ELITE GRAPHICS	SUPPLY OF CATRIDGES	173,000.00	3/30/2017	-	173,000.00
197	ESHEYWE GEN SUPPLIES	PURCHASE OF STATIONARY	92,235.00	2/28/2017	-	92,235.00
198	ESHIEYWE GEN STORES	SUPPLY OF GENERAL STATIONERY	14,150.00	2/28/2017	-	14,150.00
199	MARCA ENTERPRISES	PURCHASE OF STATIONARY	188,333.00	3/9/2017	-	188,333.00
200	MFI DOCUMENTS SOLUTIONS	SUPPLY OF COPIER TONNER	29,000.00	3/21/2017	-	29,000.00
201	MFI DOCUMENTS SOLUTIONS	SUPPLY OF COPIER TONNER	98,600.00	3/13/2017	-	98,600.00
202	MFI DOCUMENTS SOLUTIONS	SUPPLY OF KYOCERA TONER	41,760.00	2/6/2017	-	41,760.00
203	MFI DOCUMENTS SOLUTIONS	SUPPLY OF COPIER NACHINE	266,800.00	2/6/2017	-	266,800.00
204	MFI DOCUMENTS SOLUTIONS	SUPPLY OF COPIER TONNER	130,500.00	9/28/2016	-	130,500.00
205	MFI DOCUMENTS SOLUTIONS	PURCHASE OF PRINTER	233,276.00	3/9/2017	-	233,276.00
206	JESSE INVESTMENT	PURCHASE OF STATIONARY	60,000.00	2/28/2017	-	60,000.00
207	TOTAL KENYA	SUPPLY OF FUEL	60,000.00	5/29/2017	-	60,000.00
208	JESSE INVESTMENT	OFFICE STATIONERY	89,570.00	2/28/2017	-	89,570.00
209	ESHIEYWE GEN SUPPLIES	OFFICE STATIONERY	81,086.00	2/28/2017	-	81,086.00
210	SAFARICOM	AIRTIME FOR LEGAL DEPARTMENT	48,000.00	5/23/2017	-	48,000.00
211	TOTAL KENYA	SUPPLY OF FUEL	120,000.00	5/29/2017	-	120,000.00

212	SAFARICOM	SUPPLY OF AIRTIME CABINET SECRETARIAT	26,000.00	23-05-20107	-	26,000.00
213	SAFARICOM	SUPPLY OF AIRTIME AUDIT	20,000.00	5/23/2017	-	20,000.00
214	YAKO SUPERMARKET	Donation mattress	15,888.00	2/10/2015	-	15,888.00
215	MARCA ENTERPRISES LTD	PHOTOCOPY PAPERS LASER JETAND TONER	49,500.00	17/03/2017	-	49,500.00
216	TUSKYS	ASSORTED GOODS	24,909.00	1/1/2017	-	24,909.00
217	OASIS PRESS	SUPPLY OF GOOGS	243,056.00	6/1/2016	-	243,056.00
218	FEAN SYSTEM SOLUTION	STATIONERY	278,148.00	5/4/2017	-	278,148.00
219	MARKED SOLUTIONS	SUPPLY OF COMPUTERS	446,000.00	19/4/2017	-	446,000.00
220	MFI DOCUMENT	SUPPLY OF KYOCERA	52,200.00	3/3/2017	-	52,200.00
221	WORF TECHNOLOGY CO. LTD	STAFF IDS	11,400.00		-	11,400.00
222	VENAMU STATIONERS	RECEIPT BOOKS	2,190,000.00	2/5/2017	-	2,190,000.00
223	GESTALT GIL LTD	ERP	29,309,322.00	6/22/2017	-	29,309,322.00
224	MAKUMI AGENCIES LTD	SUPPLY OF TYRES	125,000.00	2/21/2017	125,000.00	125,000.00
225	BROTHERS MARKETING SERVICE	SUPPLY OF OFFICE SUPPLIES	93,375.00	8/9/2016	93,375.00	93,375.00
226	SAFARICOM LTD	SUPPLY OF AIRTIME	203,550.00	12/8/2017	203,550.00	203,550.00
227	BEMSH ENTERPRISE	SUPPLY OF COMPUTER,LAP TOP	230,000.00	4/21/2017	230,000.00	230,000.00
228	ZABO LTD	SUPPLY OF OFFICE SUPPLIES	131,900.00	5/17/2017	131,901.00	131,902.00
229	RIMODEL MEDIA GRAPHIC	SUPPLY OF OFFICE LEBEL TAGS	56,000.00	5/9/2017	56,000.00	56,000.00
230	MAOZWAYS LIMITED	SUPPLY OF LABEL TAGS	334,340.00	8/9/2017	334,340.00	334,340.00
231	MAKUMI AGENCIES LTD	REPAIRS KBL519W	184,400.00	07-02-17	184,400.00	184,400.00
232	AFRICAN TOUCH	AIR TICKETS	22,520.00	5/1/2017	22,520.00	22,520.00
	SUBTOTAL		**232,608,345.78**		**2,535,086.00**	**231,454,347.78**
		SUPPLY OF SERVICE				

233	AGRICULTURAL SOCIETY OF KENYA	ASK SHOW RENT	105,000.00	29/4/2017	-	105,000.00
234	AGRICULTURAL SOCIETY OF KENYA	ASK SHOW RENT	105,000.00	5/4/2017	-	105,000.00
234	AGRICULTURAL SOCIETY OF KENYA	ASK SHOW RENT	65,000.00	23/5/2017	-	65,000.00
235	MAKUMI AGENCIES LTD	MOTOR VEHICLE REPAIR	215,800.00	14/10/2016	-	215,800.00
235	KENYA POWER AND LIGHTING	ELECTRICITY	5,169.40	2/2/2017	-	5,169.40
236	KENYA POWER AND LIGHTING	ELECTRICITY	6,776.25	1/5/2017	-	6,776.25
236	KENYA POWER AND LIGHTING	ELECTRICITY	46,757.20	15/5/2017	-	46,757.20
237	SUNWARD TRAVEL	AIR TICKET	26,650.00	10/5/2017	-	26,650.00
237	AFRICAN TOUCH SAFARIS	AIR TICKET	14,300.00	19/2/2017	-	14,300.00
238	KENYA POWER AND LIGHTING	ELECTRICITY	9,149.80	9/2/2017	-	9,149.80
238	KENYA POWER AND LIGHTING	ELECTRICITY	4,862.90	26/2/2017	-	4,862.90
239	KENYA POWER AND LIGHTING	ELECTRICITY	2,762.90	7/4/2017	-	2,762.90
239	KAKAMEGA COUNTY WATER	WATER BILL	10,092.50	12/6/2017	-	10,092.50
240	KAKAMEGA COUNTY WATER	WATER BILL	2,752.00	18/4/2017	-	2,752.00
240	KAKAMEGA COUNTY WATER	WATER BILL	1,770.00	23/6/2017	-	1,770.00
241	BEDROCK HOLDINGS LTD	SECURITY SERVICES	609,000.00	1/6/2016	-	609,000.00
241	MAKUMI AGENCIES LTD	MOTOR VEHICLE REPAIR	119,850.00	10/3/2017	-	119,850.00
242	JULIKA AUTOMOBILES	MOTOR VEHICLE REPAIR	159,775.85	29/9/2016	-	159,775.85
242	KINGSWAY TYRES	MOTOR VEHICLE REPAIR	176,530.00	24/6/2017	-	176,530.00
243	WEST FM	PRODUCTION AND AIRING SERVICES	150,000.00	12/1/2017	-	150,000.00
243	SHEYWE GUEST HOTEL	CONFERENCE FACILITY	73,500.00	31/2/2017	-	73,500.00
244	DANZALANE CONSTRUCTION	TRANSPORT SERVICES	80,000.00	8/3/2017	-	80,000.00
244	PINECONE HOTEL	CATERING FACILITIES	87,500.00	17/3/2017	-	87,500.00

245	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	24,000.00	18/5/2017	-	24,000.00
245	KAKAMEGA COUNTY POLYTECHNICS	CATERING FACILITIES	26,250.00	7/6/2017	-	26,250.00
246	BROADLAND AUTOMOBILES	MOTOR VEHICLE REPAIR	10,500.00	6/5/2017	-	10,500.00
246	GOLF HOTEL	CATERING FACILITIES	16,800.00	30/1/2017	-	16,800.00
247	HARTFIED MOTORS	MOTOR VEHICLE REPAIR	222,700.00	18/4/2017	-	222,700.00
247	MADISON INSURANCE CO	INSURANCE	7,574.00	8/6/2017	-	7,574.00
248	KENYA POWER AND LIGHTING	ELECTRICITY	10,000.00	4/5/2017	-	10,000.00
248	KENYA POWER AND LIGHTING	ELECTRICITY	6,384.28	3/4/2017	-	6,384.28
249	POSTA-KHWISERO	POSTAL RENT	10,960.00	5/6/2017	-	10,960.00
249	KAKAMEGA COUNTY WATER	WATER BILL	6,157.52	25/5/2017	-	6,157.52
250	KAKAMONI HOLDINGS	CATERING FACILITIES	93,500.00	26/5/2017	-	93,500.00
250	GREEN WITHOUT BORDERS	AGRIBUSINESS EXPO EXBITIONS	15,000.00	24/5/2017	-	15,000.00
251	MUSENO CATERERS	CATERING FACILITIES	596,000.00	20/4/2017	-	596,000.00
251	TOYOTA KENYA LTD	MOTOR VEHICLE REPAIR	227,360.00	10/5/2017	-	227,360.00
252	HARTFIED MOTORS	MOTOR VEHICLE REPAIR	255,600.00	24/3/2017	-	255,600.00
252	KINGSWAY TYRES LTD	MOTOR VEHICLE REPAIR	171,692.32	21/4/2017	-	171,692.32
253	KINGSWAY TYRES LTD	MOTOR VEHICLE REPAIR	159,527.39	21/4/2017	-	159,527.39
253	KINGSWAY TYRES LTD	MOTOR VEHICLE REPAIR	159,538.45	2/3/2017	-	159,538.45
254	GEAMU INVESTMENTS	MOTOR VEHICLE REPAIR	79,000.00	12/4/2017	-	79,000.00
254	ROBINSON INVESTMENTS LTD	SECURITY SERVICES	434,594.45	4/1/2017	-	434,594.45
255	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	13,000.00	10/5/2017	-	13,000.00
255	WESTFIEL MOTORS	MOTOR VEHICLE REPAIR	29,950.00	19/4/2017	-	29,950.00

256	LUMBASI ENTERPRISE	RENTAL HOUSE	390,000.00	12/4/2017	-	390,000.00
256	HOTEL EBEBEZER	CATERING FACILITIES	3,000.00	14/6/2017	-	3,000.00
257	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	6,000.00	25/5/2017	-	6,000.00
257	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	11,000.00	2/6/2017	-	11,000.00
258	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	13,000.00	21/6/2017	-	13,000.00
258	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	10,000.00	15/6/2017	-	10,000.00
259	KAKAMEGA GUEST HOUSE	CATERING FACILITIES	8,500.00	20/6/2017	-	8,500.00
259	WEST FM	PUBLICITY & ADVERTISING	150,000.00	4/3/1901	-	150,000.00
260	SHEYWE GEUST HOUSE	CATERING FACILITIES	73,500.00	1/25/1901	-	73,500.00
260	DANZALENE CONSTRUCTION	TRANSPORT COST	80,000.00	2/21/1901	-	80,000.00
261	MADISON INSURANCE CO. LTD	INSURANCE COVER	113,046.00		-	113,046.00
261	Nation media	advertisement services	87,696.00	13/10/2016	NIL	87,696.00
262	Komoli auto garage	repair and service of vehicles	152,000.00	15/5/2017	NIL	152,000.00
262	Komoli auto garage	repair and service of vehicles	251,000.00	15/5/2017	NIL	251,000.00
263	CMC motors	repair and service of vehicles	179,058.00	23/5/2017	NIL	179,058.00
263	Al-sam motors	repair and service of vehicles	26,000.00	4/4/2017	NIL	26,000.00
264	Al-sam motors	repair and service of vehicles	28,000.00	10/3/2017	NIL	28,000.00
264	Kakamega automobile	repair and service of vehicles	26,564.00	4/4/2017	NIL	26,564.00
265	Kakamega automobile	repair and service of vehicles	26,564.00	4/4/2017	NIL	26,564.00
265	Kakamega automobile	repair and service of vehicles	17,500.00	10/3/2017	NIL	17,500.00
266	Sunward travel service	airtickets for ministry officials	36,750.00	21/06/2017	NIL	36,750.00
266	African touch services	airtickets for ministry officials	46,420.00	7/2/2017	NIL	46,420.00
267	Safaricom (airtime)	airtime for ministry officers	57,000.00	2/5/2017	NIL	57,000.00

267	Golf hotel	catering services to ministry	46,000.00	1/11/2016	NIL	46,000.00
268	Eulisa solutions	catering services to ministry	84,000.00	11/1/2017	NIL	84,000.00
268	Diamond Rock	catering services to ministry	87,500.00	30/1/2017	NIL	87,500.00
269	K.P.L.C	electricity bill for ministry	2,618.00	29/05/2017	NIL	2,618.00
269	African touch services	airtickets for ministry officials	30,000.00	7/2/2017	NIL	30,000.00
270	Mulukora Investments ltd	Repairs of broken Soy Weir	2,469,524.00	12/6/2017		2,469,524.00
270	SUNWARD TRAVEL SERVICES	AIRTIKETS	104,850.00	30/05/2017		104,850.00
271	SUNWARD TRAVEL SERVICES	AIRTIKETS	25,500.00	09/05/2017		25,500.00
271	KAKAMEGA COUNTY POLYTECHNIC	CATERING SERVICES	280,720.00	28/2/2017	-	280,720.00
272	KAKAMEGA COUNTY POLYTECHNIC	CATERING SERVICES	134,000.00	28/3/2017	-	134,000.00
272	KAKAMEGA COUNTY POLYTECHNIC	CATERING SERVICES	35,200.00	9/2/2017	-	35,200.00
273	KAKAMEGA COUNTY POLYTECHNIC	CATERING SERVICES	41,600.00	28/3/2017	-	41,600.00
273	MAKUMI AGENCIES LIMITED	VEHICLE REPAIR	158,600.00	31/5/2017	-	158,600.00
274	KAKAMONI HOLDINGS LIMITED	CATERING SERVICES	15,400.00	14/4/2017	-	15,400.00
274	MOVICOM LTD	PRINTING SERVICES	33,000.00	18/4/2017	-	33,000.00
275	STANDARD GROUP LIMITED	ADVERTISEMENT FOR HELB LOAN APPLICATION	168,200.00	31/5/2017	-	168,200.00
275	GEAMU INVESTMENT	VEHICLE REPAIR AND MAINTANANCE	15,400.00	12/2/2017	-	15,400.00
276	TINA VICTOTIA FISH CENTER	CATERING SERVICES	45,000.00	17/9/2014	-	45,000.00
276	TINA VICTOTIA FISH CENTER	CATERING SERVICES	7,500.00	29/9/2014	-	7,500.00
277	TINA VICTOTIA FISH CENTER	CATERING SERVICES	15,000.00	19/12/2014	-	15,000.00
277	TINA VICTOTIA FISH CENTER	CATERING SERVICES	90,000.00	27/10/2014	-	90,000.00
278	AFRICAN TOUCH SAFARIS LTD	AIR TRAVEL	25,895.00	31/8/2016	-	25,895.00
278	AFRICAN TOUCH SAFARIS LTD	AIR TRAVEL	3,075.00	31/8/2016	-	3,075.00

279	AFRICAN TOUCH SAFARIS LTD	AIR TRAVEL	24,340.00	17/10/2016	-	24,340.00
279	AFRICAN TOUCH SAFARIS LTD	AIR TRAVEL	24,395.00	26/1/2017	-	24,395.00
280	AFRICAN TOUCH SAFARIS LTD	AIR TRAVEL	26,925.00	30/3/2017	-	26,925.00
280	GEAMU INVESTMENT	COUNTY VEHICLE SERVICE	15,400.00	12/2/2017	-	15,400.00
281	MAKUMI AGENCIES LIMITED	VEHICLE INSPECTION	215,000.00	31/5/2017	-	215,000.00
281	MAKUMI AGENCIES LIMITED	VEHICLE INSPECTION	217,250.00	31/5/2017	-	217,250.00
282	OUMA OKUTTA AND ASSOCIATES	COURT CASE	27,315.00	24/3/2017	-	27,315.00
282	MUSENO CATERERS	CATERING SERVICES	1,008,000.00	24/3/2017	-	1,008,000.00
283	POLYTECHNICS	SUBSIDY	37,918,000.00	24/4/2017	-	37,918,000.00
283	ASSOCIATES IN INTERGRATED DEVELOPMENT	CONSULTANCY SERVICES	51,670,000.00	15/12/2016	17,981,160.00	33,688,840.00
284	KHAMINWA & KHAMINWA ADVOCATES	LEGAL SERVICES	754,000.00	5/6/2017	NIL	754,000.00
284	KHAMINWA & KHAMINWA ADVOCATES	LEGAL SERVICES	812,000.00	5/6/2017	NIL	812,000.00
285	OMBITO & CO ADVOCATES	LEGAL SERVICES	615,370.00	30/05/2017	NIL	615,370.00
285	OMBITO & CO ADVOCATES	LEGAL SERVICES	640,431.00	18/05/2017	NIL	640,431.00
286	PLUTON ICT COMPANY LTD	NETWORKING OF KAKAMEGA TOWN OFFICES	1,412,280.00	6/9/2016	NIL	1,412,280.00
286	SAFARICOM LIMITED	INSTALLATION OF WFI	162,400.00	6/6/2017	NIL	162,400.00
287	AFRICAN TOUCH SAFARIS	FLIGHT SERVICES	62,000.00	27/03/2017	NIL	62,000.00
287	AFRICAN TOUCH SAFARIS	FLIGHT SERVICES	78,129.00	27/03/2017	NIL	78,129.00
288	AFRICAN TOUCH SAFARIS	FLIGHT SERVICES	23,870.00	21/06/2017	NIL	23,870.00
288	AFRICAN TOUCH SAFARIS	FLIGHT SERVICES	54,650.00	20/06/2017	NIL	54,650.00
289	MAKUMI AGENCIES	VEHICLE REPAIR	51,750.00	1/6/2017	NIL	51,750.00

289	JOVENTURE HOTEL LTD	CONFERENCE SERVICES	269,000.00	7/4/2017	NIL	269,000.00
290	SUNSET HOTEL	CONFERENCE SERVICES	105,000.00	27/05/2017	NIL	105,000.00
290	HARTFIELD MOTORS	VEHICLE REPAIR	166,992.00	23/04/2017	NIL	166,992.00
291	DIAMOND ROCK	SUPPLY OF LUNCH	13,650.00	29/06/2017	NIL	13,650.00
291	DIAMOND ROCK	SUPPLY OF BREAKFAST	29,700.00	3/7/2017	NIL	29,700.00
292	DIAMOND ROCK	SUPPLY OF LUNCH	13,650.00	29/06/2017	NIL	13,650.00
292	DIAMOND ROCK	CATERING SERVICES	65,000.00	11/5/2017	NIL	65,000.00
293	STELLA COVENANT	REPAIR OF COMPUTER	23,800.00	16/06/2017	NIL	23,800.00
293	MUSENO CATERERS	CATERING SERVICES	100,000.00	27/03/2017	NIL	100,000.00
294	GAEMU INVESTMENT	REPAIRS AND SERVICES	190,000.00	21/04/2017	NIL	190,000.00
294	AFRICAN TOUCH SAFARIS	FLIGHT SERVICES	54,580.00	20/06/2017	NIL	54,580.00
295	MS MAKUMI AGENCIES	SERVICE SHAFT	20,000.00	16/03/2017	NIL	20,000.00
295	THREE AND FOUR BARRELS	PROVISION OF CATERING SERVICES	882,500.00	1/3/2017	-	882,500.00
296	STANDARD GROUP	ADVERTISEMENT SERVICES DURING DEVOLUTION	857,472.00	3/8/2017	-	857,472.00
296	KAKAMONI HOLDINGS	CATERING SERVICES	588,000.00	3/8/2017	-	588,000.00
297	SAHAJAND BUILDING	RENT FOR FEB 17-JUNE 2017	10,620,529.00		-	10,620,529.00
297	WESTFIELD MOTORS	MOTOR VEHICLE SERVICE	527,394.00	5/31/2017	-	527,394.00
298	CMC MOTORS	MOTOR VEHICLE SERVICE	66,760.00	5/31/2017	-	66,760.00
298	CMC MOTORS	MOTOR VEHICLE SERVICE	70,563.00	5/31/2017	-	70,563.00
299	KENYA POWER &LIGHTING CO	ELECTRICITY BILL	102,179.00	6/22/2017	-	102,179.00
299	TINA VICTORIA FISH CENTRE	PROVISION OF CATERING SERVICES	10,000.00	4/13/2017	-	10,000.00
300	OMBITO & CO ADVOCATES	LEGAL FEES	615,730.00	3/16/2017	-	615,730.00
300	SHREEJI SERVICE STATION	FUEL AND LUBRICANTS	500,000.00	6/12/2017	-	500,000.00

301	MUSENO CATERERS	CATERING SERVICES	272,500.00	5/30/2017	-	272,500.00
301	WESTFIELD MOTORS	REPAIR OF MOTORVEHICLE 37CG006A	61,120.00	6/9/2017	-	61,120.00
302	CMC MOTORS	REPAIR OF MOTORVEHICLE 37CG028A	70,563.00	6/9/2017	-	70,563.00
302	DT DOBIE	MOTOR VEHICLE SERVICE	41,432.04	6/9/2017	-	41,432.04
303	WESTFIELD MOTORS	MOTOR VEHICLE SERVICE 37CG068A	35,592.00	6/9/2017	-	35,592.00
303	WESTFIELD MOTORS	MOTOR VEHICLE SERVICE 37CG067A	35,592.00	6/9/2017	-	35,592.00
304	WESTFIELD MOTORS	MOTOR VEHICLE SERVICE 37CG080A	42,341.00	6/9/2017	-	42,341.00
304	WESTFIELD MOTORS	MOTOR VEHICLE SERVICE 37CG005A	61,120.00	6/9/2017	-	61,120.00
305	MUSENO CATERERS	CATERING SERVICES	75,000.00	5/30/2017	-	75,000.00
305	HADASSAH VENTURES	CATERING SERVICES	112,000.00	5/30/2017	-	112,000.00
306	GOLF HOTEL	CATERING SERVICES	480,000.00	5/30/2017	-	480,000.00
306	AAR INSURANCE KENYA LTD	INSURANCE COVER	9,761,769.00	6/22/2017	-	9,761,769.00
307	WESTERN STAR HOTEL	CATERING SERVICES	67,000.00	12/6/2016	-	67,000.00
307	STANDARD GROUP	ADVERTISEMENT	88,160.00	5/12/2017	-	88,160.00
308	KAKAMONI HOLDINGS	CATERING SERVICES	15,750.00	5/4/2017	-	15,750.00
308	KAKAMONI HOLDINGS	CATERING SERVICES	12,600.00	4/13/2017	-	12,600.00
309	WESTFIELD MOTORS LTD	SERVICE OF MOTOR VEHICLE	40,443.00	4/10/2017	-	40,443.00
309	MFI DOCUMENT SOLUTIONS	SERVICE OF MACHINES	40,000.00	5/29/2017	-	40,000.00
310	KAKAMONI HOLDINGS	CATERING SERVICES	49,000.00	2/22/2017	-	49,000.00
310	KPLC	POWER BILL	15,000.00	5/24/2017	-	15,000.00
311	HOTEL EBENEZER	CATERING SERVICES	81,000.00	11/9/2016	-	81,000.00
311	NATION MEDIA	ADVERTISEMENT	88,160.00	2/10/2017	-	88,160.00
312	WESTFIELD MOTORS LTD	SERVICE OF MOTOR VEHICLE	48,023.00	5/19/2017	-	48,023.00

312	MAKUMI AGENCIES	SERVICE OF MOTOR VEHICLE	10,000.00	5/16/2017	-	10,000.00
313	ZISCO GROUP	CONSULTANCY SERVICES-REPORTS ON ALCOHOLIC DRINKS	1,603,120.00	5/30/2017	-	1,603,120.00
313	KAKAMONI HOLDINGS	CATERING SERVICES	220,500.00	3/14/2017	-	220,500.00
314	TINA VICTORIA	CATERING SERVICES	114,000.00	3/10/2017	-	114,000.00
314	KAKAMEGA WATER CO.	WATER BILL	229,955.00	5/24/2017	-	229,955.00
315	DT DOBIE	SERVICE OF MOTOR VEHICLE	260,939.00	2/16/2017	-	260,939.00
315	MAKUMI AGENCIES	SERVICE OF MOTOR VEHICLE	29,000.00	5/19/2017	-	29,000.00
316	DT DOBIE	SERVICE OF MOTOR VEHICLE	114,365.00	3/29/2017	-	114,365.00
316	DOUBLE SHASA	PRINTING SERVICES	168,000.00	2/23/2017	-	168,000.00
317	RALLYTEC MOTORS	MOTOR REPAIR	194,996.00	2/22/2017	-	194,996.00
317	INSTITUTE OF HUMAN RESOURCES	PARTICIPATION FEES	243,600.00	5/30/2017	-	243,600.00
318	TINA VICTORIA	CATERING SERVICES	97,000.00	3/14/2017	-	97,000.00
318	PHOEBI MUNIHU MULESHE ADV	LEGAL FEES	175,000.00	6/6/2017	-	175,000.00
319	GOVERNMENT PRINTER	ADVERTISEMENT	151,380.00	6/14/2017	-	151,380.00
319	POSTA KENYA	POSTAL RENT	2,660.00	6/14/2017	-	2,660.00
320	INSTITUTE OF HUMAN RESOURCES	PARTICIPATION FEES	243,600.00	5/23/2017	-	243,600.00
320	BRANDING DESIGN	BRANDING OF COUNTY VEHICLE	189,000.00	1/20/2017	-	189,000.00
321	KAKAMONI HOLDINGS	PROVISION OF CATERING SERVICES	8,000.00	4/4/2017	-	8,000.00
321	KENYA LITRATURE BUREAL	PRINTING SERVICES	1,583,800.00	6/19/2017	-	1,583,800.00
322	JOLWA FARM	SUPPLY OF STATIONERY	464,385.00	6/13/2017	-	464,385.00
322	TELKOM KENYA	INTERNET CONNECTION	238,000.00	5/31/2017	-	238,000.00
323	KAKAMONI HOLDINGS	CATERING SERVICES	204,750.00	5/14/2017	-	204,750.00
323	CAR AND GENERAL	SERVICE OF GENERATORS	38,351.92	5/26/2017	-	38,351.92

324	DOUBLE SHASA	PRINTING SERVICES	901,200.00	5/26/4367	-	901,200.00
324	AFRICAN TOUCH	AIRTICKETING SERVICES	26,800.00	5/12/2017	-	26,800.00
325	AFRICAN TOUCH	AIRTICKETING SERVICES	49,975.00	5/12/2017	-	49,975.00
325	PINECONE HOTEL	CONFERENCE FACILITY	212,500.00	6/30/2017	-	212,500.00
326	CMC MOTORS	MOTOR SERVICE FOR 37CG063A	76,660.00	1/6/2017	-	76,660.00
326	NAMATSI AND ADVOCATES	LEGAL FEES	476,760.00	6/6/2017	-	476,760.00
327	STEPHEN WANYONYI	RENT FOR OCT 17-JUNE 2017	77,256.00			77,256.00
327	JOLAJA	FEASIBILITY STUDIES ON ESTABLISHMENT OF ECOLDGE	2,707,500.00	29/6/2017	-	2,707,500.00
328	ECTRONIC INFORMATION SERVICE PROVIDER	BRANDING OF 3D BRANDING OF MULWANDA MARKET	551,000.00	12/6/2017	-	551,000.00
328	MAKUMI AGENCIES	NORMAL SERVICE OF GKA 591T	42,000.00	15/3/2017		42,000.00
329	MFI DOCUMENT SOLUTION	RENEWAL SERVICE FOR KYOCERA COLOR	34,800.00	12/1/2017	-	34,800.00
329	WESTERN STAR HOTEL	CATERING SERVICES	16,900.00	22/10/2017	-	16,900.00
330	KAKAMEGA SPORTS CLUB	CONFERENCE FACILITIES	48,500.00	16/9/2016	-	48,500.00
330	KENYA POWER	ELECTRICITY BILL	42,019.90	10/3/201`7	-	42,019.92
331	SUPER EAGLES	AIRTICKET SERVICES	22,935.00	27/10/2016	-	22,935.00
331	KAKAMEGA SPORTS CLUB	PAYMENT FOR CONFERENCE FACILITIES	63,000.00	28/3/2017	-	63,000.00
332	AFRICAN TOUCH SAFARIS	AIRTICKET SERVICES	27,850.00	29/4/2017	-	
332	SUNWARD TRAVEL SERVICES LTD	AIRTICKET SERVICES	23,775.00	25/4/2017	-	23,775.00
333	SUNWARD TRAVEL SERVICES LTD	AIRTICKET SERVICES	25,575.00	9/5/2017	-	25,575.00
333	K.MBERIA ADVOCATES	LEGAL SERVICES	524,000.00	25/1/2015	-	524,000.00
334	GOLF HOTEL	CONFERENCE FACILITIES	64,100.00	4/11/2016	-	64,100.00
334	CMC MOTORS GROUP	SREVICE OF VEHICLE 37CG057A	51,389.80	12/1/201713	-	51,389.80

335	CMC MOTORS GROUP	SREVICE OF VEHICLE 37CG057A	127,137.40	17/2/2017	-	127,137.40
335	CMC MOTORS GROUP	SREVICE OF VEHICLE KBY 662C	490,513.00	19/5/2015	-	490,513.00
336	CMC MOTORS GROUP	SREVICE OF VEHICLE KBY 662C	43,120.00	16/5/2015	-	43,120.00
336	CMC MOTORS GROUP	SREVICE OF VEHICLE KBY 662C	52,000.00	11/2/2016	-	52,000.00
337	MAKUMI AGENCIES	SERVICE TO GKA591T	17,900.00	9/6/2017	-	17,900.00
337	KENYA POWER	ELECTRICITY BILL	46,085.00	9/6/2017	-	46,085.00
338	CMC MOTORS GROUP	SREVICE OF VEHICLE KBY 662C	16,244.00	11/2/2016	-	16,244.00
338	Office Aesthetics	Printing services	133,000.00	4/27/2017	-	133,000.00
339	Safaricom	Payment for internet services	50,000.00	5/18/2017	-	50,000.00
339	Makumi Agencies	Repairs and Maintenance to Ministry vehicle	99,000.00	5/25/2017	-	99,000.00
340	Maximum Driving School	Payment for bodaboda training Programme	4,200,000.00	6/21/2017	2,100,000.00	2,100,000.00
340	AFRICAN TOUCH SAFARIS	PROVISION OF AIRTICKET SERVICES	25,500.00	6/5/2017	-	25,500.00
341	AFRICAN TOUCH SAFARIS	PROVISION OF AIRTICKET SERVICES	19,900.00	3/30/2017	-	19,900.00
341	BHOGALS AUTOWORLD	MOTOR VEHICLE MAINTAINANCE	35,905.00	5/2/2017	-	35,905.00
342	BHOGALS AUTOWORLD	MOTOR VEHICLE MAINTAINANCE	176,532.37	4/5/2017	-	176,532.37
342	BHOGALS AUTOWORLD	MOTOR VEHICLE MAINTAINANCE	10,393.70	4/25/2017	-	10,393.70
343	BHOGALS AUTOWORLD	MOTOR VEHICLE MAINTAINANCE	103,656.00	5/2/2017	-	103,656.00
343	BHOGALS AUTOWORLD	MOTOR VEHICLE MAINTAINNACE	102,176.00	4/25/2017	-	102,176.00
344	COUNCIL OF GOVERNORS	SUBSCRIPTION TO THE COUNCIL OF GOVERNORS	3,125,000.00	5/4/2017	-	3,125,000.00
344	GOLF HOTEL	CATERING SERVICES	100,300.00	3/13/2017	-	100,300.00
345	GOLF HOTEL	CATERING SERVICES	160,000.00	3/24/2017	-	160,000.00
345	GOLF HOTEL	CATERING SERVICES	120,000.00	5/24/2017	-	120,000.00
346	KAKAMONI HOLDINGS	CATERING SERVICES	12,000.00	2/27/2017	-	12,000.00

346	KAKAMONI HOLDINGS	CATERING SERVICES	15,400.00	5/30/2017	-	15,400.00
347	KENYA LITERATURE BUREAU	PRINTING OF COUNTY PROJECTS	1,841,520.00	3/5/2017	-	1,841,520.00
347	KHAMINWA & KHAMINWA	LEGAL FEES	870,000.00	4/28/2017	-	870,000.00
348	LAW SOCIETY OF KENYA	CONFERENCE CHARGES	56,600.00	5/24/2017	-	56,600.00
348	LAW SOCIETY OF KENYA	CONFERENCE CHARGES	56,600.00	5/24/2017	-	56,600.00
349	NATION MEDIA GROUP	PAYMENT OF PRESS RELEARSE	431,520.00	5/11/2017	-	431,520.00
349	NAMATSI AND COMPANY ADVOCATES	LEGAL FEES	469,000.00	3/28/2017	-	469,000.00
350	NYACHAE &ASHITIVA ADVOCATES	LEGAL FEES	131,000.00	4/27/2017	-	131,000.00
350	NYACHAE &ASHITIVA ADVOCATES	LEGAL FEES	485,000.00	4/27/2017	-	485,000.00
351	NYOTA FM	PUBLICITY EXPENSES	150,000.00	5/23/2017	-	150,000.00
351	OMBITO & COMPANY ASSOCIATES	LEGAL FEES	561,256.00	5/4/2017	-	561,256.00
352	OMBITO & COMPANY ASSOCIATES	LEGAL FEES	614,530.00	4/27/2017	-	614,530.00
352	OMBITO & COMPANY ASSOCIATES	LEGAL FEES	853,146.00	4/18/2017	-	853,146.00
353	THE STANDARD GROUP LIMITD	PAYMENT OF PRESS RELEASE	406,000.00	5/11/2017	-	406,000.00
353	TINA VICTORIA FISH CENTRE	CATERING SERVICES	107,700.00	4/18/2017	-	107,700.00
354	TINA VICTORIA FISH CENTRE	CATERING SERVICES	80,000.00	3/20/2017	-	80,000.00
354	TINA VICTORIA FISH CENTRE	CATERING SERVICES	132,700.00	4/18/2017	-	132,700.00
355	WEST FM	SUPPLY OF SPOT ADVERTS	100,000.00	1/31/2017	-	100,000.00
355	WESTFIELD MOTORS	MOTOR VEHICLE MAINTAINANCE	17,600.00	3/31/2017	-	17,600.00
356	WESTFIELD MOTORS	MAINTENANCE OF MOTOR VEHICLE	22,817.00	5/26/2017	-	22,817.00
356	DOWN HILL SPRINGS RESORT	CATERING SERVICES	84,000.00	4/10/2017	-	84,000.00
357	TELCOM KENYA	INTERNET CONNECTION	415,056.00	4/10/2017	-	415,056.00
357	KAKAMONI HOLDINGS	CATERING SERVICES	26,100.00	6/8/2017	-	26,100.00

358	MAKUMI AGENCIES	BATTERY SUPPLY AND MAINTENANCE FOR 37CG	12,000.00	5/16/2017	-	12,000.00
358	KAKAMONI HOLDINGS	CATERING SERVICES	11,250.00	5/23/2017	-	11,250.00
359	KAKAMONI HOLDINGS	CATERING SERVICES	17,500.00	5/23/2017	-	17,500.00
359	KAKAMONI HOLDINGS	CATERING SERVICES	15,750.00	5/25/2017	-	15,750.00
360	KAKAMONI HOLDINGS	CATERING SERVICES	16,500.00	5/23/2017	-	16,500.00
360	TINA VICTORIA FISH CENTRE	CATERING SERVICES	10,000.00	5/23/2017	-	10,000.00
361	TINA VICTORIA FISH CENTRE	CATERING SERVICES	24,000.00	5/23/2017	-	24,000.00
361	ATS	AIRTICKETING SERVICES	31,420.00	5/9/2017	-	31,420.00
362	ATS	AIRTICKETING SERVICES	29,825.00	5/17/2017	-	29,825.00
362	GOLF HOTEL	CATERING SERVICES	510,400.00	85/18/2017	-	510,400.00
363	WESTFIELD MOTORS	M/V MAINTENANCE FOR 37CG 006A	14,703.00	5/25/2017	-	14,703.00
363	GOLF HOTEL	CATERING SERVICES	5,300.00	5/23/2017	-	5,300.00
364	BHOGALS AUTOWORLD	MV MAINTENANCE FOR 37CG	35,000.00	2/23/2017	-	35,000.00
364	WEST FM	ONE TALK SHOW	300,000.00	5/23/2017	-	300,000.00
365	LAKE REGION ECONOMIC BLOC	SECRETARIAT RUNNING EXPENSES	5,000,000.00	6/27/2017	-	5,000,000.00
365	PHOEBE MUNIHU MULESHE	Legal services	130,000.00	6/6/2017	-	130,000.00
366	CMC Motors Group Ltd	Service for 37CG062A	85,468.00	5/6/2017	-	85,468.00
366	Westfield Motors Ltd	Service for KBU 901T	60,279.00	5/6/2017	-	60,279.00
367	Institute of internal Audit	Annual conference	60,000.00	9/6/2017	-	60,000.00
367	KBC	ONE HOUR TALK SHOW	116,000.00	30/5/2017	-	116,000.00
368	Radio Mambo	ONE HOUR TALK SHOW	150,000.00	30/05/2017	-	150,000.00
368	LAW SOCIETY OF KENYA	Continuing professional development program	40,500.00	31/5/2017	-	40,500.00
369	Telkom Kenya	INTERNET - KOTECHA	556,800.00	10/4/2017	-	556,800.00

369	ATS	Airticketing for charles	35,000.00	30/05/2017	-	35,000.00
370	ATS	AIRTICKETING FOR oparanya,Liambila,Priscillar and Kutima	699,545.00	9/3/2017	-	699,545.00
370	ATS	airticketing for Oparanya AND Liambila	40,290.00	5/5/2017	-	40,290.00
371	ATS	airticketing for Philip MUSEVE	48,900.00	3/5/2017	-	48,900.00
371	ATS	airticketing for wycliffe and Evans	76,200.00	22/05/2017	-	76,200.00
372	ATS	AIRTICKETING F0R EVANSAND wycliffe	38,200.00	9/5/2017	-	38,200.00
372	ATS	airticketing for Philip MUSEVE	48,830.00	5/5/2017	-	48,830.00
373	ATS	AIRTICKETING SERVICES FOR PHILIP	48,900.00	17/06/2017	-	48,900.00
373	ATS	AIRTICKETING FOR MUTOCHI AND CHIBOLE	133,440.00	30/05/06	-	133,440.00
374	ATS	AIRTICKETING FOR MUMIA	59,650.00	5/6/2017	-	59,650.00
374	SAFARICOM KENYA	AIRTIME-LIASON	20,000.00	23/05/2017	-	20,000.00
375	BISHOP NICHOLUS STAM	LUNCH TO 400 STAKEHOLDERSFROM LUGARI/LIKUYANI	129,000.00	12/6/2017	-	129,000.00
375	Golf Hotel	HALL HIRE, BREAKFAST AND LUNCH/SODA	31,750.00	22/6/2017	-	31,750.00
376	Golf Hotel	BREAKFAST/LUNCH	6,600.00	22/06/2017	-	6,600.00
376	Golf Hotel	ACCOMODATION, BREAKFAST,LUNCH	18,000.00	22/06/2017	-	18,000.00
377	ATS	AIRTICKETS FOR LIAMBILA	6,900.00	22/6/2017	-	6,900.00
377	ATS	AIR TICKETS FOR KUTIMA PHILIP	2,800.00	22/06/2017	-	2,800.00
378	ATS	AIRTICKETS FOR OPARANYA	27,800.00	22/6/2017	-	27,800.00
378	ATS	AIRTICKETS FOR SIMWA/OPARANYA	24,000.00	22/6/2017	-	24,000.00
379	ATS	AIRTICKETING FOR PRISCILLA	27,000.00	11/2/2017	-	27,000.00
379	ATS	AIRTICKETING SERVICES OPARANYA, SIMWA,OPARANYA AND	81,000.00	20/04/2017	-	81,000.00
380	ATS	AIRTICKETS FOR PHILIP MUSEVE	46,000.00	22/06/2017	-	46,000.00
380	ATS	AIRTICKETS FOR WYCLIFFE, SIMWA	91,370.00	22/06/2017	-	91,370.00

381	ATS	AIRTICKETS FOR IAN AMBETSA	43,000.00	22/06/2017	-	43,000.00
381	ATS	AIRTICKETS FOR PHILIP MUSEVE	44,800.00	22/06/2017	-	44,800.00
382	ATS	AIRTICKETS FOR WYCLIFFE AND LUCAS	32,000.00	22/06/2017	-	32,000.00
382	ATS	AIRTICKETS FOR PHILP	48,900.00	22/06/2017	-	48,900.00
383	ATS	AIRTICKETING FOR PRISCILLA	25,000.00	22/06/2017	-	25,000.00
383	ATS	AIRTICKETS FOR LUCAS AND OPARANYA	72,100.00	22/06/2017	-	72,100.00
384	ATS	AIRTICKETS FOR MUSEVE	25,000.00	22/06/2017	-	25,000.00
384	SAFARICOM KENYA	AIR TIME	46,000.00	22/06/2017	-	46,000.00
385	ATS	AIRTICKETS FOR LIUCAS AND WYCLIFFE	98,500.00	22/06/2017	-	98,500.00
385	Telkom Kenya	INTERNET SERVICES-SAHAJANAND	330,600.00	22/06/2017	-	330,600.00
386	PINECONE HOTEL	HOTEL SERVICES TO PLANNING	462,500.00	22/06/2017	-	462,500.00
386	ATS	AIRTICKETS FOR OPARANYA	48,200.00	22/06/2017	-	48,200.00
387	ATS	AIRTICKETS FOR OPARANYA	1,500.00	22/06/2017	-	1,500.00
387	ATS	AIRTICKETS FOR EVANS AND WYCLIFFE	27,600.00	22/06/2017	-	27,600.00
388	TINA VICTORIA FISH CENTER	LUNCH AND BREAKFAST	242,000.00	22/06/2017	-	242,000.00
388	Golf Hotel	DAY FULL PACKAGE	160,000.00	30/05/2017	-	160,000.00
389	Golf Hotel	DAY FULL PACKAGE	60,000.00	30/05/2017	-	60,000.00
389	Golf Hotel	DAY FULL PACKAGE	62,000.00	30/05/2017	-	62,000.00
390	Golf Hotel	DAY FULL PACKAGE	160,000.00	30/05/2017	-	160,000.00
390	Golf Hotel	DAY FULL PACKAGE	60,000.00	30/05/2017	-	60,000.00
391	Golf Hotel	DAY FULL PACKAGE	62,000.00	30/06/2017	-	62,000.00
391	TINA VICTORIA FISH CENTER	LUNCHES PLUS SODAS	15,000.00	16/06/2017	-	15,000.00
392	TINA VICTORIA FISH CENTER	BREAKFAST/TENTS/DECORATIONS/TRANSPORT /LUNCHES	307,500.00	16/06/2017	-	307,500.00

392	TINA VICTORIA FISH CENTER	BREAK FAST(VIP)	45,000.00	16/06/2017	-	45,000.00
393	NEW NAIROBI ELECTRONICS	ELECTRICAL SERVICES FOR GOVERNORS RESIDENCE	490.00	16/06/2017	-	490.00
393	MAJIMBOR ELECTRICAL SERVICES	ELECTRICAL SERVICES FOR GOVERNORS RESIDENCE	9,000.00	16/06/2017	-	9,000.00
394	TINA VICTORIA FISH CENTER	LUNCHES PLUS SODAS	11,250.00	29/05/2017	-	11,250.00
394	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR MUNYINGI MARY	29,775.00	5/6/2017	-	29,775.00
395	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR WANDERI GRACE	30,275.00	5/6/2017	-	30,275.00
395	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR GITHINJI MARGRET	32,380.00	5/6/2017	-	32,380.00
396	SUNWARD TRAVEL SERVICES	AIR TICKETS FOR SANDE MOSES	27,985.00	23/06/2017	-	27,985.00
396	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR CHIBOLE ALI	25,820.00	14/06/2017	-	25,820.00
397	SUNWARD TRAVEL SERVICES	AIRTICKET FOR OPARANYA WYCLIFFE	29,500.00	13/06/2017	-	29,500.00
397	SUNWARD TRAVEL SERVICES	AIRTICKET FOR OPARANYA WYCLIFFE	29,095.00	12/6/2017	-	29,095.00
398	SUNWARD TRAVEL SERVICES	AIRTICKET FOR LIAMBILA EVANS	14,485.00	7/6/2017	-	14,485.00
398	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR OPARANYA	29,500.00	7/7/2017	-	29,500.00
399	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR LIAMBILA EVANS	22,955.00	6/6/2017	-	22,955.00
399	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR OPARANYA WYCLIFFE	30,645.00	22/06/2017	-	30,645.00
400	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR LIAMBILA	19,220.00	22/06/2017	-	19,220.00
400	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SIMWA/OPARANYA	44,150.00	27/07/2017	-	44,150.00
401	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SIMWA	22,535.00	12/6/2017	-	22,535.00
401	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR LIAMBILA EVANS	19,000.00	21/06/2017	-	19,000.00
402	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SANDE MOSES	34,775.00	29/05/2017	-	34,775.00
402	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SANDE MOSES	23,150.00	8/6/2017	-	23,150.00
403	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SABANA BEATRICE	31,675.00	17/06/2017	-	31,675.00
403	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SABANA BEATRICE	9,500.00	17/06/2017	-	9,500.00

404	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SABANA BEATRICE	17,500.00	27/06/2017	-	17,500.00
404	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SABANA BEATRICE	32,655.00	22/06/2017	-	32,655.00
405	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR KIMANI BENSON	31,375.00	16/05/2017	-	31,375.00
405	SUNWARD TRAVEL SERVICES	AIRTICKET FOR OPARANYA WYCLIFFE	29,750.00	6/6/2017	-	29,750.00
406	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR AMBETSA PRISCILLA	51,655.00	12/6/2017	-	51,655.00
406	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR EVANS	20,265.00	20/06/2017	-	20,265.00
407	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR OPARANYA WYCLIFFE	29,085.00	20/06/2017	-	29,085.00
407	SUNWARD TRAVEL SERVICES	AIRTICKETS FOROPARANYA WYCLIFFE	37,960.00	28/05/2017	-	37,960.00
408	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR OPARANYA WYCLIFFE	38,335.00	27/05/2017	-	38,335.00
408	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR KUTIMA PHILIP	7,500.00	27/05/2017	-	7,500.00
409	SUNWARD TRAVEL SERVICES	AIRTICKES FOR KUTIMA PHILIP	55,535.00	27/05/2017	-	55,535.00
409	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SIMWA LUCAS	37,850.00	28/05/2017	-	37,850.00
410	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SANDE MOSES	11,500.00	27/05/2017	-	11,500.00
410	SUNWARD TRAVEL SERVICES	AIRTICKETS FOR SANDE MOSES	38,750.00	24/05/2017	-	38,750.00
411	CIC GROUP	INSURANCE	15,148.00	1/11/2017	-	15,148.00
411	KAKAMONI HOLDINGS	CATERING SERVICES	74,800.00	26/5/2017	-	74,800.00
412	THREE AND FOUR BARRENS RESTAURANT	CATERING SERVICES	35,000.00	18/5/2017	-	35,000.00
412	AFRICAN TOUCH SAFARIS	AIRTICKET	15,400.00	1/23/2017	-	15,400.00
413	DIAMOND ROCK RESORT	CATERING SERVICES	315,000.00	26/5/2017	-	315,000.00
413	MADISON INSURANCE	INSURANCE	90,888.00	12/5/2017	-	90,888.00
414	KAKAMONI HOLDINGS	CATERING SERVICES	74,000.00	5/26/2017	-	74,000.00
414	MFI DOCUMENT	RENEWAL SERVICES	46,400.00	27/3/2017	-	46,400.00
415	SUNSET HOTEL	CATERING SERVICES	11,000.00	1/1/2017	-	11,000.00

415	SHIEYWE GUEST HOUSE	CATERING SERVICES	63,000.00	20/04/2017	-	63,000.00
416	SHIEYWE GUEST HOUSE	CATERING SERVICES	84,000.00	12/5/2017	-	84,000.00
416	DIAMOND ROCK RESORT	CATERING SERVICES	57,000.00	3/6/2017	-	57,000.00
417	KAKAMONI HOLDINGS	CATERING SERVICES	131,250.00	8/5/2017	-	131,250.00
417	ICPAK	OUTSTANDING BILLS	104,450.00	27/3/2017	-	104,450.00
418	CIC GROUP	INSURANCE	7,574.00	1/23/2017	-	7,574.00
418	KAKAMONI HOLDINGS	CATERING SERVICES	14,000.00	5/26/2017	-	14,000.00
419	MFI DOCUMENT	RENEWAL SERVICES	34,800.00	27/3/2017	-	34,800.00
419	CMC MOTORS LTD	FORD RANGER T6XL	5,058,600.00	1/1/2017	-	5,058,600.00
420	PINECONE HOTEL	CATERING SERVICES	85,000.00	8/5/2017	-	85,000.00
420	CMC MOTORS LTD	SERVICE OF MOTOR VEHICLES	201,407.00	13/6/2016	-	201,407.00
421	WESTFIELD MOTORS LTD	SERVICE OF MOTOR VEHICLES	39,207.00	19/8/2017	-	39,207.00
421	THREE AND FOUR BARRENS RESTAURANT	CATERING SERVICES	50,400.00	12/5/2017	-	50,400.00
422	SHIEYWE GUEST HOUSE	CATERING SERVICES	21,000.00	1/1/2017	-	21,000.00
422	SHIEYWE GUEST HOUSE	CATERING SERVICES	125,200.00	6/3/2016	-	125,200.00
423	SOVEREIGN HOTEL	CATERING SERVICES	590,650.00	20/4/2017	-	590,650.00
423	THREE AND FOUR BARRENS RESTAURANT	CATERING SERVICES	67,200.00	26/5/2017	-	67,200.00
424	AFRICAN TOUCH SAFARIS	AIRTICKET	10,500.00	6/22/2017	-	10,500.00
424	SUNWARD TRAVEL SERVICES	AIRTICKET	19,790.00	22/26/2017	-	19,790.00
425	SUNWARD TRAVEL SERVICES	AIRTICKET	22,500.00	6/14/2017	-	22,500.00
425	SUNWARD TRAVEL SERVICES	AIRTICKET	27,575.00	6/14/2017	-	27,575.00
426	CIC GROUP	INSURANCE	15,148.00	6/6/2017	-	15,148.00
426	CIC GROUP	INSURANCE	15,148.00	6/14/2017	-	15,148.00

427	MFI DOCUMENT	TONERS	34,800.00	24/4/2017	-	34,800.00
427	NATION MEDIA GROUP	ADVERTISEMENT	712,240.00	6/22/2017	-	712,240.00
428	CIC GROUP	INSURANCE	83,314.00	31/5/2017	-	83,314.00
428	CIC GROUP	INSURANCE	384,500.00	31/5/2017	-	384,500.00
429	SUNWARD TRAVEL SERVICES	AIRTICKET	35,465.00	17/1/2017	-	35,465.00
429	SUNWARD TRAVEL SERVICES	AIRTICKET	24,675.00	17/1/2017	-	24,675.00
430	KINGSWAY TYRE LTD	AIRTICKET	411,923.00	26/5/2017	-	411,923.00
430	EXTRA PRODUCT INVESTMENT	AIRTICKET	750,000.00	17/1/2017	-	750,000.00
431	SUNWARD TRAVEL SERVICES	AIRTICKET	40,865.00	25/5/17	-	40,865.00
431	SUNWARD TRAVEL SERVICES	AIRTICKET	39,235.00	25/5/17	-	39,235.00
432	KELANI LTD	CONSULTANCY SERVICES	10,000,000.00	3/6/2017	1,666,667.00	8,333,334.00
432	CMC MOTORS	REPAIR AND MAINTENANCE OF GKA 776N	163,375.00	12/21/2017	163,375.00	163,375.00
433	KENYA POWER	SUPPLY OF ELECTRICITY	5,606.80	5/12/2017	5,606.80	5,606.80
433	KENYA POWER	SUPPLY OF ELECTRICITY	14,258.00	5/6/2017	14,258.00	14,258.00
434	PATRICK MALESI	ALLOWANCES	20,550.00	2/3/2017	20,550.00	20,550.00
434	NAMATSI AND COMPANY	SUPPLY OF PROFESSIONAL SERVICES	474,000.00	2/22/2017	474,000.00	474,000.00
435	NAMATSI AND COMPANY	SUPPLY OF PROFESSIONAL SERVICES	494,000.00	2/14/2017	494,000.00	494,000.00
435	NAMATSI AND COMPANY	SUPPLY OF PROFESSIONAL SERVICES	504,000.00	2/14/2017	504,000.00	504,000.00
436	JABBRIA MOTORS AUTOMOBILES	REPAIRS KBL519W	22,000.00	5/2/2017	22,000.00	22,000.00
436	JABBRIA MOTORS AUTOMOBILES	REPAIRS KBL519W	10,000.00	01-05-17	10,000.00	10,000.00
437	KAKAMONI HOLDINGS LTD	CATERING	22,400.00	3/9/2017	22,400.00	22,400.00
437	MIF	REPAIRS ON PHOTOCOPING MACHINES	23,200.00	5/2/2017	23,200.00	23,200.00
438	SUNWARD TRAVEL SERVISES	AIR TICKETS	70,575.00	5/22/2017	70,575.00	70,575.00

438	AFRICAN TOUCH	AIR TICKETS	90,390.00	11/24/2016	90,390.00	90,390.00
439	POSTAL CORORATION OF KENYA,,	BOX RENTAL FEES	13,920.00	11/8/2016	13,920.00	13,920.00
439	NABCOS	CATERING	90,000.00	1/23/2017	90,000.00	90,000.00
	SUBTOTAL		**197,988,513.14**		**23,766,101.80**	**176,212,837.16**
	GRAND TOTALS		**1,011,352,785.59**		**281,319,549.97**	**799,421,944.10**

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

	ANALYSIS OF PENDING STAFF PEYABLES			Original Amount	Date payable contracted	Amount paid to date	Outstanding Amount
1	STAFF	COMMERCIAL BANK LOANS	LOAN DEDUCTION FOR JUNE 2017	52,952,020	6/19/2017	-	52,952,020
2	STAFF	SACCO	SACCO REMITANCE FOR JUNE 2017	29,463,632	6/19/2017	-	29,463,632
3	STAFF	SOCIAL WELFARE	SOCIAL WELFARE DEDUCTION FOR JUNE 2017	2,053,893	6/27/2017	-	2,053,893
4	STAFF	INSURANCE COMPANIES	DEDUCTION FOR JUNE 2017	3,174,603	6/19/2017	-	3,174,603
5	STAFF	HIRE PURCHASE	DEDUCTION FOR JUNE 2017	57184.15	6/19/2017	-	57184.15
6	STAFF	DEPARTMENT OF HOUSING	DEDUCTION FOR JUNE 2017	304,640	6/19/2017	-	304,640
7	STAFF	KAKAMEGA HOUSE RENT	DEDUCTION FOR JUNE 2017	150,300	6/19/2017	-	150,300
8	STAFF	HELB	DEDUCTION FOR JUNE 2017	466,850	6/19/2017	-	466,850
9	STAFF	CIVIL SERVANT SCHEME	DEDUCTION FOR JUNE 2017	135,105	6/19/2017	-	135,105
10	STAFF	COURT ATTACHMENT	DEDUCTION FOR JUNE 2017	32,570	6/19/2017	-	32,570
11	STAFF	LAPTRUST CONTRIBUTION	DEDUCTION FOR JUNE 2017	838,416	6/19/2017	-	838,416
12	STAFF	PROVIDENT FUND	DEDUCTION FOR JUNE 2017	16,505,595	6/19/2017	-	16,505,595
13	STAFF	DIRECTOR PENSIONS	DEDUCTION FOR JUNE 2017	31,679	6/19/2017	-	31,679
14	STAFF	DEPARTMENT OF AGRICULTURE	DEDUCTION FOR JUNE 2017	11,470	6/19/2017	-	11,470
15	STAFF	ACCOUNTING OFFICER TREASURY	DEDUCTION FOR JUNE 2017	385,762	6/19/2017	-	385,762
16	STAFF	ACCOUNTING OFFICER COMMISSIONS	DEDUCTION FOR JUNE 2017	174,328	6/19/2017	-	174,328
17	STAFF	KAKAMEGA SPORTS CLUB	MEMBERSHIP RENEWAL	61,000	6/7/2017	-	61,000
18	STAFF	COURT ACCOUNT BUTALI	APRILL AND MAY 2017 DEDUCTION	8,000		-	8,000

19	STAFF	JACINTA WESONGA	ALLOWANCES	78,400.00	6/20/2017	78,400.00	78,400.00
	STAFF Total			**106,885,446.22**		**78,400.00**	**106,885,446.22**

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	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 b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	**49,281,000**	**17,622,980.00**	-	66,903,980.00
Buildings and structures	**636,632,535**	**2,077,469,993.52**	-	2,714,102,528.52
Transport equipment	**162,454,353**	**48,241,355.20**	-	210,695,708.20
Office equipment, furniture and fittings	**15,158,708**	**11,822,019.54**	-	26,980,727.54
ICT Equipment, Software and Other ICT Assets	**25,684,179**	**18,166,182.30**	-	43,850,361.30
Other Machinery and Equipment	-	**8,643,714.00**	-	8,643,714.00
Heritage and cultural assets	-	-	-	0.00
Intangible assets	**4,837,200**	**63,384,567.00**	-	68,221,767.00
Infrastructure	-	**2,569,682,684.05**	-	2,569,682,684.05
Refurbishment of buildings	-	**80,460,572.40**	-	80,460,572.40
Certified seeds, breeding stocks and Live animals	-	**77,649,856.95**	-	77,649,856.95
Total	**849,106,857**	**4,973,143,924.96**	-	**5,822,250,781.96**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

COUNTY GOVERNMENT OF KAKAMEGA
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly					**899,913,088**	**899,913,088**		
2	Xxx fund								
3	Xxx project								
4	Public Service board					**38,538,200**	**38,538,200**		
5	Xxx corporation								
6	Xxx								
7	Xxx								
8	Xxx								
9	**Total**					**938,451,288**	**938,451,288**		

Director of Finance
County Executive

Omulayi.

ERNMENT OF
F COUNTY
OMIC PLANN
6 - 50100, KAKAM

COUNTY GOVERNMENT OF KAKAMEGA
MINISTRY OF COUNTY TREASURY &
ECONOMIC PLANNING
P. O. Box 36 - 50100, KAKAMEGA

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)