REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KAKAMEGA

FOR THE YEAR ENDED 30 JUNE 2018

OFFICE OF AUDITOR GENERAL
WESTERN HUB.
09 NOV 2018
Sign
P.O. Box 2042 - 50100 KAKAMEGA

HARAMBEE

KAKAMEGA COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2018

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

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II. FORWARD BY THE CLERK OF THE ASSEMBLY

The County assembly operations in the financial year 2017-2018 can be categorised as follows:

Budget performance
Here explain how the County Assembly has performed in terms of its budget against actual amounts for year based on programmes.(Under this section, include tables, graphs , pie charts and detailed explanation of budget utilisation and execution) *The County Budget for the Financial Year under review was Recurrent of Kshs 883,457,978 and Development Budget of Kshs 200,000,000 initially which was removed during supplementary budget.* *The County Assembly received Kshs 893,516,738 and spent Kshs 861,448,053 as follows: Personnel Emoluments Kshs 464,943,085 and Operations and Maintenance Kshs 396,504,968*
Operational Performance
Under this section, include: *-how many laws and policies were passed by the Members of the Assembly during the and how they are expected to improve efficiency of operations at the County Government as well as benefit the population of the County.* *- indicate the process of dates when the County Budget was passed including the supplementary budgets.* • *The County Budget for FY was passed on 20th April 2018 and the supplementary was passed in November 2017.* *-Indicate the names of the Assembly committees, their mandates and highlight successes over the period.**(Attached)*** *- Include highlights on the oversight role of the County Assembly.* *The County Assembly has managed to scrutinize, approve and follow up on the implementation of the County Budget..*
Performance of key development projects
Here give a narrative on physical progress based on outputs, outcomes and impacts since establishment of County Assembly. These largely borrow from the key development projects that the County Assembly planned to undertake. • *The County Assembly has continuously budgeted for development funds but unfortunately the funds have not been forthcoming and thus no major development has taken place.* *List the key development projects included in the Assembly's strategic plan, procurement plan and work plan and indicate the progress made and how if completed, will improve the effectiveness and efficiency of operations.* *The County Assembly budgeted for Kshs 200Million but the funds were not received during the Financial Year as it was removed during supplementary budget.*
Comment on value-for-money achievements
The Assembly achieved value for money in all its operations. The assembly has improved as compaired to previous financial year in terms of operations and legislations due to numerous trainings

Challenges and Recommended Way Forward

Here list some of the implementation challenges of strategic objectives for the County Assembly and recommended way forward.

- *There has been slow disbursement of funds from the exchequer.*
- *Political interference in the Budget making process.*
- *Lack of interpretation capacity on Budget matters by the citizen.*

What were the key factors that caused the county assembly not to fully achieve its goals and how can these be handled in order to get the Assembly's key development agenda back on track?

- *Lack of capacity by members to interpret policy documents-Capacity building of members*
- *Slow disbursement of funds-Timely disbursement of funds*
- *Political interference in policy issues-Policy issues to be handled in a fair way.*

Indicate the future outlook of the County Assembly as laid out in the strategic plan.

Sign

Clerk of the County Assembly

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KAKAMEGA FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kakamega set out on pages 1 to 20, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statements of receipts and payments, statement of cash flows and statements of comparison of budget and actual amounts: recurrent, development and 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 effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of County Assembly of Kakamega as at 30 June 2018, 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 County Government Act, 2012 and the Public Finance Management Act, 2012

Basis for Qualified Opinion

1. Use of Goods and Services

1.1. Unexplained Variances

Included in the use of goods and services figure of Kshs.389,924,415 are expenditures on hospitality supplies, fuel and lubricants, routine maintenance-vehicles and other assets and communication supplies totaling Kshs.49,566,267 which varies with the ledger total figure of Kshs.48,697,267 as indicated below:

Sub-Votehead	Financial statement amount Kshs.	Ledger amount Kshs.	Variance Kshs.
Hospitality supplies	32,232,539	32,083,767	158,772
Fuel and Lubricants	7,836,309	3,878,409	3,957,900
Routine Maintenance-Vehicles	2,434,643	2,973,643	(539,000)
Routine Maintenance-Assets	5,816,429	8,577,494	(2,761,065)

Sub-Votehead	Financial statement amount Kshs.	Ledger amount Kshs.	Variance Kshs.
Communication supplies and services	1,145,347	1,183,954	(38,607)
Total	**49,475,267**	**48,697,267**	**778,000**

No reconciliation was provided between the ledger figures and the financial statements.

2. Cash and Cash Equivalents

The statement of financial assets and liabilities as at 30 June 2018 reflects a cash and cash equivalents balance of 15,366,835. Audit review of the balance revealed the following anomalies:

2.1 Unsupported Payments in Cooperative Bank Cash book

Scrutiny of the Cooperative Bank account cash book established that Kshs.4,358,788 and Kshs.1,811,628 were posted as 'total payments' for July and August 2017 respectively. However, a breakdown of the expenditures were not posted in the cash book, making it difficult to ascertain the nature of the two expenditures with a total figure of Kshs.6,170,416.

2.2 Unsupported Transactions in the Cash Book

The analysis of July 2017 and August 2017 postings in the cash book indicated that a total of Kshs.1,810,527 was paid as salaries. However, details about the staff who were paid was not provided for audit verification.

2.3 Undocumented Withdrawals from Cooperative Bank

Analysis of the bank reconciliation statement for the Cooperative Bank account No.01141545120500 as at 30 June 2018 revealed that a total of Kshs.7,453,848 was irregularly withdrawn for unknown reasons as there was no evidence to show that payment vouchers were raised, approved and posted in the cash book as required for proper internal controls as indicated in the table below:

Date	Description	Amount Kshs.
5-6-2018	Not indicated	893,500
Not indicated	Not indicated	98,000
Not indicated	Not indicated	206,021
Not indicated	Not indicated	143,000
Not indicated	Not indicated	5,083,327
Not indicated	Not indicated	1,030,000
Total		**7,453,848**

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.15,366,835 in the statement of financial assets and liabilities could not be confirmed.

3. Unsupported Expenditure

Included in the statement of receipts and payments for the year ended 30 June 2018 is Kshs.389,924,415 in respect of use of goods and services which includes Kshs.13,765,165 for rentals of produced assets as reflected in Note 4 to the financial statements. The rental for produced assets figure includes payments totaling Kshs.8,500,000 of which payment vouchers were not availed for audit verification.

Further , the figure of Kshs.13,765,165 in respect of rentals of produced assets includes Kshs.4,037,160 disbursed to the 60 wards of Kakamega County being payment for office rents. However, there were no returns filed to confirm how the rent payments were made and accounted for.

4. Unsupported Pending Bills

During the year under review, the County Assembly had unverified pending bills totaling Kshs.62,463,459 as at 30 June 2018. The supporting documents for the pending bills which should include among others invoices, demand notices, suppliers' statements, fee notes and delivery notes were not availed for audit verification.

Consequently, the authenticity of the bills could not be established.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly 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 requirements applicable to performing audits of financial statements in Kenya. I believe that the 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 judgements, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Budget Performance Analysis

1.1. Budget Analysis for the Financial Year 2017/ 2018

Comparative analysis of the County Assembly's budget shows that the compensation of employees budget was 59% of the total budget while the actual expenditure of Kshs.464,943,087 was 52% of the total receipts. The other recurrent expenditure budget

total was Kshs.358,681,155 being 48% of total budget of which the actual expenditure was Kshs.396,505,742 with and over expenditure of Kshs.37,824,587 as analyzed below;

#	Title	Budget Estimates Kshs.	Actual Kshs.	Variance Kshs.
1	Compensation to Employees	524,776,823	464,943,087	59,833,736
2	Other recurrent expenditure	358,681,155	396,505,742	(37,824,587)
	Total	**883,457,978**	**861,448,829**	**22,009,149**

1.2. Over Expenditure

The analysis of the budget revealed an over expenditure totaling Kshs.126,597,372 on some vote heads as summarized in the table below:

Vote Head	Budget Kshs.	Actual Kshs.	Variance Kshs.	% Variance
Routine maintenance - other assets	1,990,000	8,577,494	(6,587,494)	-331.03%
Employers contributions	15,215,140	43,187,385	(27,972,245)	-183.84%
Utilities supplies and services	600,000	1,578,556	(978,556)	-163.09%
Hospitality supplies and services	15,000,000	32,083,767	(17,083,767)	-113.89%
Fuel, oil and lubricants	2,300,000	3,878,409	(1,578,409)	-68.63%
Routine maintenance - vehicles & Other transport equipment's	2,000,000	2,973,642	(973,642)	-48.68%
Office & general supplies & services	12,900,000	17,907,515	(5,007,515)	-38.82%
Domestic travel, subsistence & other transport costs	175,700,000	242,115,743	(66,415,743)	-37.80%
Total	**225,705,140**	**352,302,512**	**(126,597,372)**	**-56.09%**

1.3. Under Expenditure

Further, analysis from the various vote heads as indicated below revealed that there was an under expenditure of Kshs.154,039,900.

Vote Head	Budget Kshs.	Actual Kshs.	Variance Kshs.	% Variance
Donations	1,350,000	1,000,000	350,000	25.93%
Rentals of produced assets	20,200,000	13,765,160	6,434,840	31.86%

Vote Head	Budget Kshs.	Actual Kshs.	Variance Kshs.	% Variance
Other operating expenses	18,960,645	12,225,384	6,735,261	35.52%
Printing, Advertisement and information supplies	19,600,000	10,731,905	8,868,095	45.25%
Basic salaries	194,073,750	93,296,944	100,776,806	51.93%
Specialized material supplies	4,050,000	1,842,011	2,207,989	54.52%
Communication supplies and services	2,700,000	1,183,958	1,516,042	56.15%
Purchase of office furniture and General equipment's	13,830,060	5,580,553	8,249,507	59.65%
Personal allowances- paid as reimbursements	1,337,000	532,000	805,000	60.21%
Training expenses staff	9,950,000	3,853,640	6,096,360	61.27%
Purchase of vehicles and other Transport equipment's	12,000,000	-	12,000,000	100.00%
Total	**298,051,455**	**144,011,555**	**154,039,900**	**51.68%**

2. Payments outside IFMIS

The statement of receipts and payments reflects total payments of Kshs.861,448,053 which in turn include Kshs.199,349,645 paid outside IFMIS in disregard of Section 6 of the County Financial Accounting and Reporting Manual requirements. Further, the payments outside IFMIS of Kshs.199,349,645 included Kshs.11,871,100 made to suppliers of the County Assembly as analysed in the table below.

Ref/ Date	Payee	Particulars	Chq No.	Amount Kshs.
Pv. No. 58	Britam Insurance Co.	Provision of Insurance service	3781	2,750,000
Pv No. 91	Savena Enterprise	Supply of stationary	3813	1,050,000
Pv. No. 152	Colos Investment	General supply	3890	605,000
Pv. No. 155	Elbama Insurance	Provision of Ins. services	3896	6,000,000
Pv. No. 699	Liztec Systems	Office stationary	4710	846,500
Pv. No. 749	Gervasee	Consultancy services	4800	619,600
	Total			**11,871,100**

3. Procurement of Toyota Prado

The County Assembly sourced the above vehicle at Kshs.13,825,000. The price was based on the contract that was initiated through the agreement between the State Department of Public Works and Toyota Kenya Ltd. On 7 May 2018, Ms Toyota Kenya Ltd issued a proforma invoice of Kshs.13,825,000 but no payment was made as at 30 June 2018, reason being lack of funds. However, there was a provision of Kshs.12,000,000 in the approved budget for purchase of vehicles and therefore, it was not clear how the amount was utilised given that the Assembly received all its budgetary allocation for the year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregularities in Procurement of Goods and Services

1.1. Over-Pricing of Purchased Bottled Water

The statement of receipts and payments reflects Kshs.389,924,415 in respect of use of goods and services. Included in this amount is hospitality and supplies and services figure of Kshs.32,242,539 which in turn include Kshs.3,652,624 being overprized 500ml bottled water supplied by twelve suppliers at the rate of Kshs.50 contrary to Public Procurement Regulatory Authority Market Price Index- 2017 of Kshs.34 in Kakamega and its environs. Further, it was noted that there was no evidence provided to show that quotations were requested as required in the Public Procurement and Assets Disposal Act, 2015 Section 106(i). In addition, payments for water supply were not supported with vital documents such as local purchase orders, tender evaluation minutes and tender opening minutes and goods received notes.

1.2. Irregular Procurement of Catering Services

Included in the hospitality and supplies and services figure of Kshs.32,232,539 is Kshs.2,384,570 paid to various contracted local service providers to provide catering services as analyzed in the table below. However, there were no local service orders, requisitions from the user department and other tender documents such as quotations,

tender opening minutes, tender evaluation minutes, and letter of award availed for audit review.

Date	P.V NO.	Payee	Details	Amount Kshs.
9-Mar-18	CBK-1099	Nicholas Okutoyi Anywa	Catering services food and beverage	625,000
6-Feb-18	CBK-864	Victoria Comfort Inn Limited	Catering services food and beverage	750,000
1-Sep-17	CBK-072	Kakamega Sports Club	Catering services food and beverage	509,570
28 June 18	R0800	Pinecone Hotel	Catering services food and beverage	500,000
		Total		**2,384,570**

1.3. Irregular Hire of Motor Vehicles

Included in the use of goods and services figure of Kshs.389,924,415 is other operating expenses figure of Kshs.11,356,384 which in turn includes Kshs.1,128,000 paid to two (2) contracted local service providers for hire of motor vehicles. However, no requisition from the user department, tender documents such as quotations, tender opening minutes, tender evaluation minutes and letter of award were availed for audit review. Further, the type of the vehicles provided were not indicated to ascertain whether the amount charged was commensurate to the type of vehicle and there was no original copy of local service order availed for audit review as stated below:

Details	Payee	Details	Amount Kshs.	Comments
R048	Motherland Towers	Hire of Transport	380,000	No tender documents.
R067	Ngakhwa Enterprises	Hire of Transport	348,000	No tender documents.
R0583	Ngakhwa Enterprises	Provision of Transport-KCD 967R	100,000	No tender documents. No LPO
R0125	Ngakhwa Enterprises	Hire of Transport-KCF 449G	100,000	No tender documents. No LPO
R042	Ngakhwa Enterprises	Hire of Transport-KDC 967R	100,000	No tender documents. No LPO
R043	Ngakhwa Enterprises	Hire of Transport-KCD 642Y	100,000	No tender documents. No LPO
		Total	**1,128,000**	

1.4. Irregular Leasing of Office Space at KATECO Building

Included in the use of goods and services figure of Kshs.389,924,415 is rental of produced assets figure of Kshs.13,765,165 which in turn includes Kshs.8,500,000 paid by the County Assembly as rent to secure space for Members of County Assembly at KATECO building in Kakamega town. The County Assembly entered into an agreement on 16th February 2016 with the landlord to offer lease space of 4,600 square feet at a rate of Ksh.102 per square foot per month. The agreement was that Kshs.542,800 was to be paid monthly as office rent. However, there was no evidence of market survey conducted. In addition, tender documents such as quotations, tender opening minutes, letter of award, letter of acceptance and bids from other unsuccessful bidders were not availed for audit verification. Further, it was noted that, the management entered into agreement with the landlord for extra space of 2,000 square feet on 18 August 2016 of which the additional monthly rent was Kshs.708,000 per month. However, there was no evidence that the extra rental cost incurred was subjected to fresh tendering.

1.5. Irregular Procurement of Insurance Services

Included in the use of goods and services figure of Kshs.389,924,415 is insurance costs figure of Kshs.40,661,005 which in turn include Kshs.32,750,000 paid to a local insurance company contracted to provide medical insurance services to both MCAs and staff of the County Assembly. The Assembly advertised for provision of medical insurance services where by 14 companies tendered their bids. The general, technical and financial evaluation was carried out by the staff of the County Assembly where all the 14 companies passed the first phase of general evaluation. On the technical phase (technical), ten companies were dropped and four were to be subjected to the final phase (financial evaluation). The contracted firm was subsequently selected as the most responsive bidder for Kshs.30,579,091. However, the details of the financial report of the other three bidders was not provided making it impossible to confirm that Ms Britam was the most responsive at the final phase. Further, the analysis of payment to the service provider shows that Kshs.32,750,000 was paid instead of Kshs.30,579,091 quoted by the company leading to a variance of Kshs.2,170,909. No explanation was provided on how the contracted price of Kshs.30,579,091 was varied.

1.6. Unsupported Procurement of Consultancy Services

Included in the other operating expenses figure of Kshs.11,356,384 is Kshs.5,546,378 paid to various consultants contracted by the County Assembly to offer consultancy services. However, tender documents such as bids and quotations, tender evaluation minutes, letter of award and letter of acceptance, contract agreement, appointment letters, tender opening minutes, tender evaluation and workshop report, terms of reference, draft validation report, original list of participants who attended the workshop and approved methodology for developed detailed activities for training programs for the staff were not availed for audit verification.

Date	P.V No.	Payee	Details	Amount Kshs.
9 Jan 2018	R0413	Lybe Agencies	Training-Consultancy	1,500,000
3 June 2018	R0567	Lybe Agencies	Training-Consultancy	1,500,000
3 July 2018	R0587	Royal Avila Consultants Ltd	Training-Consultancy	800,560
7 Nov 2017	R0154	Garvasse Akhaalyi	Consultancy fee	626,400
31 May 2018	R0749	Gervasee Akhaabi	Consultancy fee	619,600
26 Jan 2018	R0469	Royal Avila Consultants Ltd	Consultancy fee	500,000
		Total		**5,546,560**

1.7. Unsupported Procurement of Assorted Cleaning Materials

Further, included in the other operating expenses figure of Kshs11,356,384 is Kshs.1,400,000 paid to a local supplier for supply of assorted cleaning materials which were not supported with tender documents such as quotations, tender opening minutes, tender evaluation minutes, letter of award, and letter of acceptance, requisition from the user department.

In addition, it was noted that two extra invoices Nos.409 and 408 with amounts of Kshs.955,880 and Kshs.876,700 respectively were not dated. Further, the total amount invoiced was Kshs.1,832,580 whereas LPOs indicated Kshs.1,822,500 resulting into unexplained variance of Kshs.10,080.

1.8. Unsupported Procurement of Fumigation, Plumbing and Cleaning Services

Included in the other operating expenses figure of Kshs.11,356,384 are payments to two local firms of Kshs.570,000 for fumigation services and Kshs.420,000 for plumbing / clearing services all totaling Kshs.990,000. However, there were no tender documents such as quotations, tender opening minutes, letter of award, and letter of acceptance, which is evidence that such works/services were done within County Assembly of Kakamega.

1.9. Unsupported Procurement of Office Stationeries and Cleaning Services

Included in the other operating expenses figure of Kshs.11,356,384 are payments totaling Kshs.8,327,818 paid to eight local suppliers to supply various goods and services as analyzed in the table below. However, documents such as quotations, tender opening minutes, tender evaluation minutes, letter of award and letter of acceptance, requisition from the user department, stores ledger cards were not availed for audit review.

Date	Payee	Details	PV No	Amount Kshs	Comments
1/9/2017	Bemshi Enterprises	Supply of Toner	R006	807,500	No tender documents. No S11 and stores ledger. Delivery note not signed.

Date	Payee	Details	PV No	Amount Kshs	Comments
9/10/2017	Bemshi Enterprises	Office Stationery	R0113	495,980	No tender documents. No S11 stores ledger
6/11/2017	Colos Investment	General Office Supply	R0152	605,000	No tender documents. No S11 stores ledger
8/9/2017	Dishaba Contractors	Supply of Office Stationery	R030	582,500	No tender documents. No S11 stores ledger
17/11/2017	Double Shasa Ltd	Supply of Office Stationery	R0203	743,500	No tender documents. No S11 stores ledger
28/6/2017	Double Shasa Ltd	General office Supply	R0789	624,500	No tender documents. No S11 stores ledger. No LPO attached
6/9/2017	Double Shasa Ltd	Stationeries	R075	582,500	No tender documents. No S11 stores ledger
1/9/2017	Dreamline Artzone	Newsletter Printing	R013	525,000	No tender documents. No S11 stores ledger
17/11/2017	Happstar Communication	Supply Of Photocopy Papers	R0214	478,750	No tender documents. No S11 stores ledger
3/10/2017	Matendegere General	Cleaning Materials	R0101	432,588	No original documents such as invoices, LPO, Delivery notes
6/9/2017	Matendegere General	Cleaning Services	R031	1,400,000	No tender documents. No S13 stores ledger
27/9/2017	Saveen Enterprises	General Supply	R091	1,050,000	No tender documents. No S11 and stores ledger. Delivery note not signed. No original documents attached.
Total				**8,327,818**	

1.10. Irregularly Paid Advertisement Services

Included in the use of good and services figure of Kshs.389,924,415 is Kshs.10,731,905 for printing and advertisement and information supplies and services which in turn includes Kshs.1,189,722 for advertisement services by the Standard Group as per invoice No.80048199 dated 8 February 2018. However, examination of the payment voucher and cash book indicates that Kshs.601,877 was paid to Jackson Otieno instead of Standard Group Ltd. Further, examination of another payment voucher No.55 of 6

September 2017 of Kshs.587,845 indicates that the payment voucher was raised in the name of Standard Group Ltd but the cheque for the payment was issued to Jackson Otieno irregularly.

In the circumstances, it was not possible to ascertain proprietyvalidity and regularity of the expenditure of Kshs.393,378,191389,924,415 incurred on use of goods and services during the year under review.

2. Unexplained Expenditure

2.1. Unsupported Expenditure on Fuel, Oil and Lubricants

Included in the use of good and services figure of Kshs.389,924,415 is Kshs.7,836,309 for fuel and lubricant drawn on contract arrangement with Total Kenya Limited. However, no fuel registers and statements from the company were availed for audit verification. In addition, there was no local purchase order availed in respect to purchase of fuel. Further, (eight (8) motor vehicles work tickets were not availed for audit review as detailed below:

Month	Registration No.	Make
July 2017	KAV 318E	M/PAJERO
August 2017	KAV 318E	M/PAJERO
September 2017	KAV 318E	M/PAJERO
July 2017	KAW 710Z	Toyota Hilux D/Cab
August 2017	KAW 710Z	Toyota Hilux D/Cab
August 2017	KBU 903T	Toyota Prado
September 2017	KBU 903T	Toyota Prado
October 2017	KBU 903T	Toyota Prado

In the absence of fuel statements and register, it was difficult to confirm that fuel worth Kshs.7,836,309 was purchased and used for official purpose.

2.2. Direct Payments of Per Diems and Allowances to the Officers

Included in the used of goods and services figure of Kshs.389,924,415 is Kshs.235,768,087 for domestic travel and subsistence which in turn includeincludes Kshs.92,109,195 directly paid to County Assembly staff as imprest without use of authorized imprest warrants as required by the Public Finance Management Act 2015 Section 93(3). The payments were made directly to various officers who later distributed the same to various recipients'.

In the absence of imprest warrants, it was not possible to confirm whether all the officers really undertook the stated assignments.

3. Stalled Construction of Ultra-Modern Offices

As previously reported, the County Assembly appointed a local construction company to construct ultra-modern offices at a contract sum of Kshs.499,579,788 which was awarded on 11 September 2015. The contractor stopped the construction work since the parcel of land where the construction was to be undertaken had a pending court case. The contractor issued the initial fee note of Kshs.9,090,324 on 29 January 2016. However, it was not supported with a certificate from the body appointed by the County Assembly as the project consultant. Since the County Assembly declined to pay the requested sum of Kshs.9,090,324 to the contractor and Kshs.491,340 to National Environment Management Authority (NEMA), the contractor filed a case in the lower court. The case was dismissed on a technicality. Later, the contractor escalated the case in the High Court of Kakamega (Court Case No.3 of 27 November 2017) and demanded total payment of Kshs.91,551,568 citing accrued interest, idle labour and equipment. Once again the case was dismissed on technicality. There is no evidence of efforts made by the County Assembly to ensure that the land case and which is pending for the last three years is to be sorted out. Further, no budget has been approved for the project in the last two years.

In the circumstances, the County Assembly is likely to pay a lot of money in interest and penalties as the construction stalls.

4. Compensation of Employees

4.1 Irregular Payment Sitting Allowance

The statement of receipts and payments reflects compensation of employees figure of Kshs.464,943,085. Included in this amount is Kshs.4,911,000 being payment of sitting allowances to Members of the County Assembly. However, examination of the attendance registers revealed the following anomalies.

Attendance Register				
Committee	**Sittings on Weekends**	**No Dates Provided**	**Dates Recorded Twice**	**Not Signed**
1. Public Accounts Committee	12/11/2017-Sunday		06/11/2017-10am sitting	
	20-24 Feb 18			
2. Power and Privileges		SN 11		
3.Appointment Committee		SN10		
	20/1/2018			29/11/17
4. Budget & Appropriation	13/1/2018	SN8		1/12/2017

4.2 Departmental Committees

Examination of eight (8) departmental committees out of the 23 committees in the year under review revealed that the sitting allowances paid in seven (7) departmental committees was characterized with duplication as summarized below: -

	Committee	Members	Paid Sessions(a)	Registered Sessions(b)	Excess (c)=(a) –(b)	Excess amount Kshs.
1.	Finance	11	62	53	9	306,900
2.	Appointment	7	44	12	32	873,600
3.	Education Science, Technology & ICT	15	111	95	16	787,500
4.	Public Accounts & Investment	10	82	76	6	180,000
5.	House Business	9	69	20	49	1,574,100
6.	Budget & Appropriation	11	73	69	4	171,600
7.	Power & Privileges	9	78	49	29	1,017,900
	Total					**4,911,600**

The excess sessions translate to sitting allowances amounting to Kshs.4,911,600 paid irregularly as analyzed in the table below.

Analysis									
Committee	**2017**				***3000**	**2018**			***3900**
	Members	**Paid Sessions**	**Registered**	**Excess**	**Amount paid**	**Paid**	**Registered**	**Excess**	**Amount paid**
Finance	11	24	16	8	**264,000**	38	37	1	**42,900**
Appointment	7	0	0	0		44	12	32	**873,600**
Education, Science, ICT	15	27	16	11	**495,000**	84	79	5	**292,500**
Public Accounts	10	29	23	6	**180,000**	53	57		**0**
House Business	9	24	6	18	**486,000**	45	14	31	**1,088,100**
Budget	11	18	20			55	51	4	**171,600**
Power Privileges	9	14	14	0		64	35	29	**1,017,900**
Ward Development Committee	13	18	18	0		35	35	0	**0**
					1,425,000				**3,486,600**
						Total Allowances Overpaid			**4,911,600**

4.3 Irregular Allowance Claims

Verification of vouchers and attendance registers for some sampled committees revealed that a total of Kshs.486,000 committee allowances was paid to members who were at the same time attending different sessions outside the County Assembly as analyzed below:

Committee	Dates	Conference Pay Kshs.	Committee Allowance Kshs.
Appointment	20-24 Feb 2018	357,200	130,000
Budget & Appropriation	29/11/2017 & 1/12/2017	660,000	140,000
Education, science	14/12/2017	450,000	94,000
Power & Privileges	13/12/17	270,000	58,000
Health	13/12/17	300,000	64,000
TOTAL			**486,000**

5. Ethnic Representation in the County Assembly

Scrutiny of the IPPD for the period 2017/2018 revealed that the County Assembly had 80 members of staff as at 30 June 2018 of which 93.75% were from the dominant community leaving only 6.25% to other communities contrary to Section 65(1) of the County Government Act, 2012 which requires 70% for the dominant community and 30% for other non-dominant community to be in the employment of the County Assembly.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of an Audit Committee

As previously reported, the Assembly has not established an audit committee contrary to Section 155(5) of the Public Finance Management Act, 2012 which states that a County Government shall establish an internal auditing committee whose composition and

functions are prescribed by Regulation 167 of the Public Finance Management (County Governments), Regulations 2015. Therefore, the County Assembly has not put in place the requisite framework to mitigate on the weak internal control systems.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of the County Assembly to continue sustaining its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless management intends to cease operations of the County Assembly, 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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

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

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

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

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

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

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

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

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

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

18 February 2019

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/18 Kshs	2016/17 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	2	893,516,738	899,913,088
TOTAL RECEIPTS		**893,516,738**	**899,913,088**
PAYMENTS			
Compensation of Employees	3	464,943,085	504,508,088
Use of goods and services	4	389,924,415	388,909,081
Other grants and transfers	5	1,000,000	100,000
Acquisition of Assets	6	5,580,553	6,205,620
Finance Costs	7		1,100
TOTAL PAYMENTS		**861,448,053**	**899,723,919**
SURPLUS/DEFICIT		**32,068,685**	**189,199**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Clerk of the Assembly
Name: Patrick W. Kamwessar

Chief Finance Officer – County Assembly
Name: Laban M. Atemba
ICPAK Member Number: 7433

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2017/2018 Kshs	2016/17 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	15,366,835	5,747,345
Total Cash and cash equivalents		**15,366,835**	**5,747,345**
Accounts receivables – Outstanding Imprests	9	24,001,575	1,552,380
TOTAL FINANCIAL ASSETS		**39,368,410**	**7,299,725**
NET FINANCIAL ASSETS		**39,368,410**	**7,299,725**
REPRESENTED BY			
Fund balance b/fwd		7,299,725	13,954,146
Surplus/Deficit for the year		32,068,685	189,199
Prior year adjustments		0	(6,843,620)
NET FINANCIAL POSITION		**39,368,410**	**7,299,725**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Clerk of the Assembly
Name: Patrick W. Kamwessar

Chief Finance Officer – County Assembly
Name: Laban M. Atemba
ICPAK Member Number: 7433

V. STATEMENT OF CASH FLOWS

	Note	2017/18 Kshs	2016/17 Kshs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	2	893,516,738	899,913,088
Payments for operating expenses			
Compensation of Employees	3	464943,085	504,508,088
Use of goods and services	4	389,924,415	388,909,081
Other grants and transfers	5	1,000,000	100,000
Finance Costs	7		1,100
Adjusted for:			
Changes in receivables	11	22,449,195	5,598,458
Adjustments during the year	10		6,843,620
Total payments		**878,316,695**	**894,763,431**
Net cash flows from operating activities		**15,200,043**	**5,149,657**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	5,580,553	6,205,620
Net cash flows from investing activities		**5,580,553**	**6,205,620**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**9,619,490**	**(1,055,963)**
Cash and cash equivalent at BEGINNING of the year		**5,747,345**	**6,803,308**
Cash and cash equivalent at END of the year		**15,366,835**	**5,747,345**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Clerk of the Assembly
Name: Patrick W. Kamwessar

Chief Finance Officer – County Assembly
Name: Laban M. Atemba
ICPAK Member Number: 7433

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis d	Budget utilization differences	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b (Kshs)		e=d-c (Kshs)	%
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	1,083,457,978	(200,000,000)	883,457,978	893,516,738	10,061,760	101%
TOTAL	**1,083,457,978**	**(200,000,000)**	**883,457,978**	**893,516,738**	**10,061,760**	**101%**
PAYMENTS						
Compensation of employees	553,236,883	(59,420,060)	493,816,823	464,943,085	(28,873,738)	94%
Use of goods and services	266,971,095	95,490,000	362,461,095	389,924,415	27,463,320	109%
Other grants and transfers	1,350,000	-	1,350,000	1,000,000	(350,000)	74%
Acquisition of Assets	61,900,000	(36,069,940)	25,830,060	5,580,553	(20,249,507)	57%
Other Payments	200,000,000	(200,000,000)		100,000,000		-
TOTAL	**1,083,457,978**	**(200,000,000)**	**883,457,978**	**861,448,053**	**(22,009,925)**	**98%**
SURPLUS/ DEFICIT	-		-	**32,068,685**	**32,068,685**	

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the tow statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder)

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- The assembly utilized 100% of its recurrent budget and 0% of its development budget. This led to an overall utilization of 84%. The county executive did not disburse the development funds to the assembly.

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*) *.Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.*

- There were no reallocations in the budget.

The County Assembly financial statements were approved on _____ 2018 and signed by:

Clerk of the Assembly
Name: Patrick W. Kamwessar

Chief Finance Officer – County Assembly
Name: Laban M. Atemba
ICPAK Member Number: 7433

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization differences	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b (Kshs)	d (Kshs)	e=d-c (Kshs)	%
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	883,457,978	-	883,457,978	893,516,738	10,058,760	101%
TOTAL	**883,457,978**	-	**899,913,088**	**893,516,738**	**10,058,760**	**101%**
PAYMENTS						
Compensation of Employees	553,236,883	(59,420,060)	493,816,823	464,943,085	(28,873,738)	94%
Use of goods and services	266,971,095	95,490,000	362,461,095	389,924,415	27,463,320	109%
Other grants and transfers	1,350,000	-	1,350,000	1,000,000	350,000	74%
Social Security Benefits						
Acquisition of Assets	61,900,000	(36,069,940)	25,830,060	5,580,553	(20,249,507)	22%
Finance Costs		-				
Other Payments	-	-	-	-		-
TOTAL	**883,457,978**	-	**883,457,978**	**861,448,053**	**(22,009,925)**	**98%**
Surplus/ Deficit				**32,068,685**	**32,068,685**	

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- The assembly over utilized in use of goods and services due to increase in County assembly forums thus making domestic travel cost to increase.
- On purchase of assets the assembly had budgeted to purchase two vehicles during the financial year however the dealers delayed in delivering the said vehicles

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*)

- There were no changes in the assembly budget.

The County Assembly financial statements were approved on _____ 2018 and signed by:

Clerk of the Assembly
Name:

Chief Finance Officer – County Assembly
Name:
ICPAK Member Number: 7433

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization differences	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b (Kshs)	d (Kshs)	e=d-c (Kshs)	%
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	200,000,000	(200,000,000)	0	-	0	0%
Proceeds from Sale of Assets	-	-	-	-		-
Other Receipts	-	-	-	-		-
TOTAL	**200,000,000**	**(200,000,000)**	**0**	-	**0**	**0%**
PAYMENTS						
Finance Costs	-	-	-	-		-
Other Payments	200,000,000	(200,000,000)	0	-	0	0%
TOTAL	**200,000,000**	**(200,000,000)**	**0**	-	**0**	**0%**
SURPLUS/ DEFICIT						

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- The county executive did not disburse the development funds to the assembly.

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*)

- There were no changes in the assembly budget.

The County Assembly financial statements were approved on _____ 2018 and signed by:

_____
Clerk of the Assembly
Name:

_____
Chief Finance Officer – County Assembly
Name:
ICPAK Member Number: 7433

IX. SIGNIFICANT ACCOUNTING POLICIES

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

I. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

i. 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly 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.

ii. Reporting County Assembly

The financial statements are for the Kakamega County Assembly. The financial statements encompass the reporting County Assembly as specified in section 164 of PFM Act 2012.

iii. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly t recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly.

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/ County Treasury

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

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

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.

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 County Assembly and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

iv. **In-kind contributions**

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

v. **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.

There were no other restrictions on cash during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

vi. 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.

vii. 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.

viii. 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 County Assembly fixed asset register a summary of which is provided as a memorandum to these financial statements.

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

x. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Assembly's* budget was approved as required by Law . The original budget was approved by the County Assembly on Kakamega for the period 1st July 2017 to 30 June 2018 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the *County Assembly's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

xi. **Comparative figures**

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

xii. **Subsequent events**

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

xiii. **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.

xiv. **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.

II. NOTES TO THE FINANCIAL STATEMENTS

2. Transfers from the County Treasury/Exchequer Releases

	2017/18	2016/17
	Kshs	Kshs
Transfers from the County Treasury for Q1	127,243,000	224,978,272
Transfers from the County Treasury for Q2	237,333,996	224,978,272
Transfers from the County Treasury for Q3	292,509,744	224,978,272
Transfers from the County Treasury for Q4	236,429,998	224,978,272
Cumulative Amount	**893,516,738**	**899,913,088**

(Where money is transferred to the County Assembly on a monthly basis, include the months instead of quarters. A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in this report.)

3. COMPENSATION OF EMPLOYEES

	2017/18	2016/17
	Kshs	Kshs
Basic salaries of permanent employees	192,055,600	205,950,295
Basic wages of temporary employees	38,476,357	36,771,520
Personal allowances paid as part of salary	201,754,124	223,985,221
Personal allowances paid as reimbursements	512,000	306,000
Pension and other social security contributions	32,145,004	37,495,082
Total	**464,943,085**	**504,508,088**

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

4. USE OF GOODS AND SERVICES

	2017/18	2016/17
	Kshs	Kshs
Utilities, supplies and services	1,578,557	309,263
Communication, supplies and services	1,145,347	755,977
Domestic travel and subsistence	235,768,087	285,146,353
Foreign travel and subsistence	2,984,880	-
Printing, advertising and information supplies & services	10,731,905	4,423,778
Rentals of produced assets	13,765,165	12,038,000
Training expenses	3,853,640	532,338
Hospitality supplies and services	32,242,539	28,343,965
Insurance costs	40,661,005	27,948,003
Specialized materials and services	1,842,011	965,220

Office and general supplies and services	17,907,515	12,615,906
Other operating expenses	11,356,384	6,798,657
Routine maintenance – vehicles and other transport equipment	2,434,643	2,362,689
Routine maintenance – other assets	5,816,429	4,526,104
Fuel and lubricants	7,836,309	2,143,928
Total	**389,924,415**	**388,910,181**

5. OTHER GRANTS AND TRANSFERS

	2017/18	2016/17
	Kshs	Kshs
Other current transfers, grants	1,000,000	100,000
Total	**1,000,000**	**100,000**

6. ACQUISITION OF ASSETS

Non Financial Assets	2017/18	2016/17
	Kshs	Kshs
Overhaul of Vehicles and Other Transport Equipment		4,318,600
Purchase of Office Furniture and General Equipment	5,580,553	1,887,020
Total	**5,580,553**	**6,205,620**

7. FINANCE COSTS

	2017/18	2015/16
	Kshs	Kshs
Bank Charges	0	1,100
Total	**0**	**1,100**

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft)

8. BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2017/18	2016/17
		Kshs	Kshs
CBK 1000201018 (KSHS)	Reccurrent acc	10,672,246.70	3,424,089.05
CBK (KSHS)	Development acc	-	-
COOP BANK 0114154512050 0 (KSHS)	Recurrent Acc	4,694,588.33	2,323,255.80
Total		**15,366,835.03**	**5,747,344.85**

(NB: all bank accounts operated by the County Assembly should be included in this note.)

9. ACCOUNTS RECEIVABLE

	2017/18	2016/17
	Kshs	Kshs
Government Imprests	24,001,575	1,552,380
Total	**24,001,575**	**1,552,380**

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

10.PRIOR YEAR ADJUSTMENT

Description of the adjustment	2017/18	2016/17
Adjustments on bank account balances	Kshs	Kshs
Adjustments on cash in hand	0	6,843,620
Total	**0**	**6,843,620**

DISCLOSURE NOTES

10.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017/18	2016/17
	Kshs	Kshs
Supply of goods		34,739,412
Supply of services		8,684,171
Total		**43,423,583**

10.2: PENDING STAFF PAYABLES (See Annex 2)

	2017/18	2016/17
Name of Staff	Kshs	Kshs
Kakamega		18,648,189
Total		**18,648,189**

11. CHANGES IN RECEIVABLES

	2017/18	2016/17
Opening receivable- Imprest	1,552,380	7,150,838
Closing receivables-Imprest	24,001,575	1,552,380
	22,449,195	**5,598,458**

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 County Assembly 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.

Clerk of the County Assembly

Sign.....

Date.....

III. ANNEX 1 - SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Transport equipment	3,000,000	4,318,600	-	7,318,600
Office equipment, furniture and fittings	1,539,000	1,887,020	-	3,426,020
ICT Equipment, Software and Other ICT Assets	4,248,898			4,248,898
Other Machinery and Equipment	4,973,075			4,973,075
Total	**13,760,973**	**6,205,620**		**19,966,593**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

			TAN G IN ST T 30 UNE 8			
S/NO	MONTH	DATE	PAYEE	ALLOCATION	VOUCHER NO.	AMOUNT
1	SEPTEMBER	14.9.2017	V.MAGENI	IMPREST	3776	500,000.00
2	JANUARY	22-JAN-18	NICHOLAS ANYWA OKUTOYI	IMPREST	4313	195,200.00
3	NOVEMBER	12.11.2017	PASCAL MWANJE	IMPREST	EFT	3,664,550.00
4	NOVEMBER	12.11.2017	BEATRICE ILAVONGA	IMPREST	EFT	3,664,550.00
5	JANUARY	25-JAN-18	SYLVIA WANDAKA	IMPREST	4319	104,500.00
6	JANUARY	26-JAN-18	BEATRICE ILAVONGA	IMPREST	4326	175,000.00
7	JANUARY	30-JAN-18	NICHOLAS ANYWA	IMPREST	4361	90,000.00
8	JANUARY	30-JAN-18	NICHOLAS OKUTOYI ANYWA	IMPREST	4362	70,000.00
9	FEBRUARY	1-FEB-18	NICHOLAS ANYWA	IMPREST	4381	411,600.00
10	FEBRUARY	8-FEB-18	EVERLYNE JUMA	IMPREST	4418	40,000.00
11	FEBRUARY	20-FEB-18	PATRCK LITABA	IMPREST	4453	130,000.00
12	FEBRUARY	20-FEB-018	PETER MUTOKA	IMPREST	4455	15,000.00
13	FEBRUARY	20-FEB-018	RAMADHAN MOHAMMED	IMPREST	4456	10,000.00
14	FEBRUARY	20-FEB-018	JOHN MUNANGA	IMPREST	4466	34,000.00
15	JUNE	18/6/2018	ANDREW NJIRIMANI	IMPREST	4828	38,300.00
16	JUNE	19/6/2018	NICHOLAS ANYWA	IMPREST	4830	98,000.00
17	JUNE	28/6/2018	ERNEST MAKHULO	IMPREST	4887	400,000.00
18	JUNE	29/06/2018	GILBERT ONGACHI	IMPREST	4903	12,500.00
19	OCTOBER	10-OCT-17	PASCAL MWANJE	IMPREST	3905	890,000.00
20	DECEMBER	6-DEC-17	BEATRICE ILLAVONGA	IMPREST	4046	316,000.00
21	DECEMBER	11-DEC-17	PASCAL MWANJE	IMPREST	4057	100,000.00
22	MARCH	3/7/2018	ELLY W. KEYA	IMPREST	4510	120,945.00
23	DECEMBER	18-DEC-17	PATRICK LITABA	IMREST	4105	135,000.00
24	DECEMBER	18-DEC-17	JOHN AMBUNYA	IMREST	4115	544,000.00
25	JANUARY	7.1.2018	SIMON WEKESA	IMPREST	EFT	176,140.00
26	FEBRUARY	5-FEB-18	RUTH CHIKAMAI KHAYESHE	IMPREST	FT180361X3LK	527,800.00
27	DECEMBER	18-DEC-17	KULTHUM ATEMBA	IMPREST	4118	547,600.00
28	DECEMBER	18-DEC-17	JOHN AMBUNYA	IMPREST	4119	572,000.00
29	MARCH	8-MAR-18	TIMOTHY NGOME	IMPREST	FT180671C5QF	549,600.00

30	SEPTEMBER	27-SEP-17	MAKONHA JUDITH	IMPREST	FT1727[illegible]8H	[illegible],000
31	JANUARY	5-JAN-18	CAROLINE OKATO	IMPREST	4193	714,400.00
32	NOVEMBER	30-NOV-17	FELIX BARASA JUMA	IMPREST	FT17334GF71Z	937,600.00
33	FEBRUARY	6-FEB-18	SOLOMON CHITIAVI MWALATI	IMPREST	FT18037X9FTP	50,000.00
34	FEBRUARY	6-FEB-18	NELPHAT MBATI MUKONYOLE	IMPREST	FT1803719544	100,000.00
35	FEBRUARY	21-FEB-18	SUSAN SIMIYU NAFULA	IMPREST	FT180523PQJ4	983,600.00
36	MAY	3-MAY-18	DOREEN SITAWA WESONGA	IMPREST	FT18123R067L	1,777,200.00
37	SEPTEMBER	8-SEP-17	ANDREW NJIRIMANI	IMPREST	FT172512CZ3W	19,590.00
38	NOVEMBER	30-NOV-17	VERONICA MANGENI NASIRUMBI	IMPREST	FT1733487N45	198,400.00
39	SEPTEMBER	7-SEP-17	TRACY FLORENCE BIFWOLI	IMPREST	FT172503KXN7	522,900.00
40	DECEMBER	19-DEC-17	NICHOLAS OKUTOYI ANYWA	IMPREST	FT173531QPC3	200,000.00
41	FEBRUARY	2-FEB-18	DOREEN SITAWA WESONGA	IMPREST	FT180333CW9C	1,135,000.00
42	JANUARY	26-JAN-18	PRISCILLAH ISABELLAH OMBUNGAH	IMPREST	FT18026NJSJ2	863,600.00
43	NOVEMBER	14-NOV-17	ERNEST OKUMU MAKHULO	IMPREST	FT17318MGCNC	300,000.00
44	OCTOBER	10-OCT-17	PATRICK SHITSUKANE GITABA	IMPREST	FT172833B3TM	408,000.00
45	JULY	4-JUL-17	GILBERT ONGACHI	IMPREST	FT17185VG91X	490,000.00
46	MAY	17-MAY-18	GILBERT ONGACHI	IMPREST	FT1813702VZP	645,000.00
			TOTALS			**24,001,575.00**

PENDING BILLS AS AT 30th JUNE 2018				
S/NO	DATE	PAYEE	DESCRIPTION	BALANCES
		SUPPLIERS OF GOODS AND SERVICES		
1	1/1/2018	SOCATT	Annual subscription	500,000
2	7/8/2017	Bomary Contractors	Supply of tonners	340,500
3	5/7/2017	Bomary Contractors	Supply of disinfectant	450,500
4	12/21/2017	Bomary Contractors Ltd	Additional partitioning works at KATECO	931,500
5	1/10/2018	Bukura Lishwa Enterprises	General Stationery	385,000
6	12/10/2017	Bwinatek Merchants	Supply of Bottled Water	285,000
7	24/4/2017	Double Shasa Ltd	Supply of Spring Files,Fullscaps & Folders	582,500
8	11/12/2017	George Samba	Installation of door locks	-
9	12/21/2017	Graphcom ltd	Designing and printing of gold plated door signage	210,000
10	12/9/2017	Isaac wale	Taking photographs	300,000
11	10/10/2017	Jaluma international ltd	Repair of Computer	647,500
12	12/9/2017	KATECO	Rent for current space	10,113,880
13	4/8/2016	Le Savanna Country Lodge & Hotel	Provision of Conference Facilities 17th Oct 2016	-
14	1/22/2018	Lybe Agencies	Training MCA's & Staff	1,500,000
15	114/12/2017	Royal Avila Consultancy	Consultancy services	725,000
16	25/9/2017	Ngarwe Building and eng.	Construction of the Main gate	751,201
17	5/12/2017	Motherland Tours & Travelers Ltd	Provision of Car Hire Services 10 Days	100,000
18	10/7/206	Motherland Tours and Travels Limited	Supply of 2016 KICOSCA uniform	1,029,990
19	11/1/2017	Standard Group Ltd	Advertisement	-
20	9/25/2017	Nation Media Grp	Advertisement	-
21	12/18/2017	Ngakhwa Enterprises	Provision of transport services	100,000
22	12/18/2017	Ngakhwa Enterprises	Provision of transport services	60,000
23	3/4/2017	Object oriented systems	Maintanance of website and hosting	392,521
24	10/4/2017	Office Max Ltd	Supply of stationeries	807,500
25	1/8/2018	Pinecone hotel	Conference during MCAs induction in kisumu	1,090,640
26	4/11/2017	Electronic Information Service Provider	painting of assembly gate	0
27	25/10/2017	Polymel Investment	Supply of Bottled Water	348,000
28	5/9/2017	Rezam Electrical Contractors	Repairs and Servicing of CCTV Cameras	999,275
29	25/11/2017	Snynnerton Enterprises	Supply of Kateco curtains	1,497,544
30	12/1/2017	Sophidis Enterprices	Supply of water	250,000
31	12/6/2017	Starbucks Hotel & Resturant	Conference facilities	-
32	12/1/2017	Stars Newspaper	Advertisement	-
33	5/15/2017	Supplux Limited	Supply of Photocopy Papers,Pens and Fullscaps	398,250
34	4/4/2017	The Flame	Supply of tea and lunches during Budget and finance committee	489,800
35	12/2/2018	NEWODAMOL ENTERPRISES P.O BOX 21, KOYONZO	Supplied mineral water	485,000.00
36	15/01/2018	DOUBLE SHASA LTD	Supplied office stationery	799,000.00
37	12/1/2018	ZEQU ENTERPRISES	Supplied mineral water	485,000.00
38	2/2/2018	OPTIC TECHNOLOGIES KENYA LIMITED	Supply and Installation of Robotic cameras	1,973,000.00
39	2/2/2018	JUBILEE INSURANCE COMPANY OF KENYA	General Insurance services	2,846,523.00
40	2/2/2018	MARGEL BUSINESS SOLUTIONS	Supply audit procedure manual	960,000.00
41	25/1/2018	GILDA TECHNOLOGY COMPANY	Supply and delivery of printing papers	375,000.00
42	30/1/2018	JALUMA INTERNATIONAL COMPANY LIMITED	supply and delivery of Local Area Network at Kakamega County Assembly Annex C	4,916,729.60
43	30/1/2018	ALBENER ENTERPRISES	Purchasing of county assembly and speakers office letter heads	665,000.00
44	12/1/2018	NANNY EXPRESS	Supply and delivery of 2018 diaries, pens, umbrellas and notebooks	253,826.00
45	12/1/2018	KENYA PRISONS	Supply and delivery of proposed Ward Furniture	8,940,000.00
46	12/1/2018	BUDGET FOUR	Repaired of chamber furniture	991,000.00
47	4/8/2017	NAIROBI SPORTS HOUSE	Supply of KICASA sports uniform	2,313,595.00
48	2/3/2018	SWIFTCHECK KENYA	Consultancy services	1,740,000.00
49	11/7/2017	MATICOM AGENCIES	Supply and Delivery of Self inking Rubberstamp	169,000.00
50	4/8/2016	CANUEL VENTURES	Supplied sports medical equipment	250,715.00
51	2/12/2018	WESCO PROPERNSULTANTS	Valuation of Speaker's Matungu Residence	110,000

52	30/1/2018	ALBENER ENTERPRISES	Supply of Various Office Stationery	665,000
53	17/11/2017	EL PLUS	SUPPLY OF 4 COMPUTERS 1 LAPTOP, 4 HARD DISK, 5 FLASH DISKS 60 US	1,017,500
54	12/1/2017	The Star	Advertisement	169,360
55	12/1/2017	The Star	Advertisement	169,360
56	12/1/2017	The Star	Advertisement	85,503
57	5/7/2017	Venamu Stationers	Supply of stationeries	312,500
58	11/29/2017	Vibon Trading Company Ltd	Supply of Bottled Water	-
59	1/9/2018	Vibon Trading Company Ltd	Supply of Bottled Water	550,000
60	1/16/2017	Victoria comfort	Conference during Staff induction in kisumu	571,445
61	12/13/2017	Wemi Entreprises Limited	Assembly logo mounting	1,237,140
				58,337,298
		DEVELOPMENT ACCOUNT EXPENDITURES		
1	7/7/2014	A To Z Business solutions	Supply of CCTV	550,001
17	17/4/2014	SUPERIOR PRODUCTS (MIDLAND)	Supply and Delivery of Building materials	2,154,000
2	12/11/2014	Tronic communication ltd	Supply of solar light panels	1,422,160
				4,126,161
		Total commitments		62,463,459
		PREPARED BY: Pascal Mwanje	**Designation: Principal Accountant**	

BANK RECONCILIATION		**REPUBLIC OF KENYA**		
FOR THE MONTH OF JUNE 2018				
As at	3IST JUNE, 2018	Station	Kakamega	
Ministry	KAKAMEGA COUNTY			
	ASSEMBLY	Shs.	Shs.	Shs.
Balance as per cashbook				**4,694,588.33**
Less-				
1.Payments in bank statement not yet recorded in				
cash book(direct payments)		-		(7,453,848.25)
2. payments in bank statement not yet				
recorded in cash book(bank churges)			-	6,050.00
3 un credited cheques				(2,259,335.50)
add				
4. Receipts in cash book not yet recorded				
in bank sta	(unpresented cheques)			6,356,457.00
		2,259,335.50	2,259,335.50	
	Balance as per bank certificate			**1,343,911.58**
I certify that I have verified the Bank Balance in the Cash book with the Bank statement				
and that the above Reconciliation is correct.				
.....	.....		.....	
	Signature	Designation	Date	
1.PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				
DATE	**PAYEE**	**CHEQUE**	**AMOUNT**	
	Total		-	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				**DIRECT PAYMENTS**
DATE	**DESCRIPTION**		**AMOUNT**	
6/5/2018			**893,500.00**	
			98,000.00	
			206,021.00	
			143,000.00	
			5,083,327.25	
			1,030,000.00	
			-	-
	Total		**7,453,848.25**	
3.PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				**BANK CHARGES**
DATE	**DESCRIPTION**	**CHEQUE**	**AMOUNT Kes**	
			2,500.00	
			250.00	
			2,000.00	
			200.00	
			1,100.00	
	Total		**6,050.00**	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				**UNCREDITED PAYMENTS**
DATE	**DESCRIPTION**		**AMOUNT**	
		4748	88,000.00	
		4719	250,715.00	
		4788	30,000.00	
		4798	23,000.00	
		4754	14,000.00	
		4747	89,000.00	
		4780	10,000.00	
		4707	16,500.00	
		4720	4,000.00	
		4800	619,600.00	
		4778	40,000.00	

		4789	21,000.00	
		4721	15,000.00	
		4797	139,000.00	
		4774	34,000.00	
		4796	135,000.00	
		4771	25,920.50	
		4629	485,000.00	
		4755	110,000.00	
		4772	49,600.00	
		4751	60,000.00	
	TOTAL		**2,259,335.50**	

1.PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

DATE	PAYEE	CHEQUE	AMOUNT
4/6/2018	Kenya Power and Lighting	4801	15,007
4/6/2018	Boaz Lukorito	4804	14,000
4/6/2018	Samuel limisi	4806	67,000
4/6/2018	Winy Musungu	4807	67,000
4/6/2018	Timothy Aseka	4808	20,800
5/6/2018	Michael Imbwaga	4809	7,000
6/6/2018	Kassim Bakuli	4815	49,500
7/6/2018	Vincent Imbayi	4819	14,000
12/6/2018	Haron Mayia	4823	17,500
12/6/2018	Waldfgard Shalwa	4824	14,000
13/6/2018	Chrispinus Shilongo	4825	10,500
13/6/2018	Charles Mutuli	4826	23,000
21/6/2018	IAA	4837	127,600
21/6/2018	Charles Mulama	4838	8,000
27/6/2018	Rhodericks Malietso	4847	7,000
27/6/2018	Jackson Omwoma	4848	3,500
27/6/2018	Samuel Omuka	4849	7,000
27/6/2018	Chrispinus Shilongo	4850	3,500
27/6/2018	Kennedy Okeno	4851	25,500
27/6/2018	Abdallah Aseka	4856	21,000
27/6/2018	Bonface Osanga	4864	76,000
27/6/2018	Bonface Osanga	4865	58,000
28/6/2018	Rezam Electrical Contractc	4870	57,420
28/6/2018	Rezam Electrical Contractc	4871	98,020
28/6/2018	Andrew Njirimani	4873	44,110
28/6/2018	Clyde Juma	4874	500,000
28/6/2018	Bwinatech Merchants	4876	285,000
28/6/2018	Nangami Security Co	4878	132,000
28/6/2018	Double Shasa	4879	624,500
28/6/2018	Center for Budget & Policy	4882	380,000
28/6/2018	Nairobi Sports House	4883	500,000
28/6/2018	Fwaya Gabriel Advocates	4884	200,000
28/6/2018	Office Max	4885	200,000
28/6/2018	Super Options	4886	485,000
28/6/2018	Total Kenya Limited	4888	250,000
28/6/2018	Fortec Enterprises	4890	147,500
28/6/2018	Alexander Makokha	4891	84,000
28/6/2018	Pinecone Hotel	4892	500,000
28/6/2018	Victoria Comfort in	4893	400,000
28/6/2018	Ramadhan Mohammed	4894	610,000
28/6/2018	David Ndakwa	4896	92,000
29/06/201	John Munanga	4901	17,000
29/06/201	Caleb Makokha	4902	21,000
29/06/201	Gilbert Ongachi	4903	12,500
29/06/201	Movicom	4905	60,000
			6,356,457