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 2016

COUNTY GOVERNMENT OF KAKAMEGA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- County Ministries
- County Sub-Counties
- Other county Government entities

(c) Fiduciary Management

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

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

(d) **Fiduciary Oversight Arrangements**

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

(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

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

1. Kenya Commercial Bank-Kakamega
   Equity Bank-Kakamega
   National Bank-Kakamega
   Cooperative Bank- Kakamega
   Family 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 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 consolidate Annual Financial Statements in respect of all the County Government Entities.

The County treasury presents Amended Annual report and financial statements for the financial year ended 30th June 2016 in accordance with the Format prescribed by the Public Sector Accounting Standard Board. The County Government of Kakamega had an original budget of Ksh 12,329,741,169 which was later revised by Ksh. (17,292,048) to ksh 12,312,449,121 during the Financial Year 2015/2016. This included a balance of Ksh.1,688,334,939 latter revised by ksh (17,292,048) to Ksh. 1,671,042,891 brought forward from the financial year 2014/2015.

During the Financial Year 2015/2016, the County received Ksh 10,095,720,459 which included Exchequer disbursements of Ksh. 9,580,701,228 and own source of revenue amounting to Ksh 515,019,231. Expenditures for the same financial year was Ksh. 10,709,566,092.

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

III. 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 revenue 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, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County 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, 2016, 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 30/9/ 2016.

Omulayi.

County Executive Committee member – Finance

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 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Executive of Kakamega set out on pages 7 to 60, which comprise the statement of financial assets as at 30 June 2016, statement of receipts and payments, statement of cash flows and 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.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

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

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

Basis for Adverse Opinion

1.0. Presentation and Disclosure of the Financial Statements

The County Executive did not include in the financial statements a report on action taken in regard to the previous year's audit recommendations as required under the presentation format prescribed by the Public Sector Accounting Standards Board of the National Treasury.

Consequently, the presentation and disclosure of the financial statements does not comply with the format prescribed by the Board.

2.0 Accounts Payables

Deposits and retention balances increased from nil balance as at 30 June 2015 to Kshs.61,770,807 as at 30 June 2016. However, the bank statements for deposits account reflect a bank balance of Kshs.34,367,516 which, however, differed with the balance of Kshs.61,770,807 reflected in the financial statements resulting in an unexplained variance of Kshs.27,403,297.

Further, neither the supporting documents nor ledgers for the deposits and retention monies were availed for audit review and therefore it was not possible to confirm the persons or firms to whom the monies were owed.

In addition, the bank reconciliation statements for deposits and retention accounts were not availed for audit review. Further cash books were not updated as required and no official miscellaneous receipts were issued to the contractors or firms whose monies were retained by the County.

3.0. Pending Bills

Notes to the financial statements reflect pending bills of Kshs.338,139,454 but the schedule accompanying the Notes reflects a figure of Kshs.626,364,291 resulting in an unexplained variance of Kshs.288,224,837 as indicated in the table below:

	Description	Amount (Kshs)
1	Construction of Buildings	13,763,494
2	Construction of Civil Works	336,809,589
3	Supply of Goods	160,410,157
4	Unionsable Employees	50,185,713
5	Supply of Services	63,865,473

6	Middle Management	1,329,865
	Grand Total	**626,364,291**
	Financial Statement Balance	**338,139,454**
	Variance	**288,224,837**

However, amounts of Kshs.84,117,130 and Kshs.57,568,256 under Department of Health and Roads, Infrastructure Public Works, and Energy respectively were not included in the pending bills balance of Kshs.626,364,291.

Further, Annex 1 reflects pending bills of Kshs.574,848,713 resulting in an unexplained difference of Kshs.51,515,578. In addition, no documents such as payment vouchers or invoices, contracts, delivery notes, local purchase/service orders were made available to support the pending bills' balance of Kshs.626,364,291 as at 30 June 2016. Payment of pending bills in subsequent year's budget distorts programmes and activities for the year the bills are paid.

In the circumstances, the accuracy, completeness and validity of the pending bills of Kshs.626,364,291 could not be ascertained.

4.0. Cash-and-Cash Equivalents

4.1. Bank Balances

The statement of financial assets reflects cash-and-cash equivalents balance of Kshs.2,128,306,539 as at 30 June 2016.

However, bank balances from thirty four (34) bank accounts totaling Kshs.1,722,627,416 had no cash books, bank reconciliation statements, bank statements and bank balance confirmation certificates. It was therefore not possible to verify the authenticity and accuracy of the bank balances reported in the financial statements.

4.2. Bank Accounts

The County Executive operated more than 184 bank accounts during the year under review. The operation of such a large number of bank accounts leads to operational inefficiencies and possible risk of loss of funds. No explanation has been provided for operating the large number of bank accounts.

4.3. Accounts Receivables

The accounts receivables balance of Kshs.32,025,390 reported in the financial statements differs from the balance Kshs.22,754,042 shown in schedules availed for audit, thus resulting in an unexplained difference of Kshs.9,271,350. In addition, documents relating to surrender of Kshs.17,403,509 being outstanding imprests brought forward from previous years were not availed for verifications.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivable balance of Kshs 32,025,390 could not be confirmed.

5.0 Fixed Assets Register and Acquisition of Assets

The County Executive did not maintain an updated Fixed Assets Register showing details of assets including description, serial numbers, purchase prices, condition, net book values and location. As a result, the accuracy of the fixed assets balance of Kshs.849,106,857 reflected in the summary of assets under Annex 4 to the financial statements could not be confirmed. Further, the fixed assets inherited from the defunct local authorities in the County have not been incorporated in the fixed assets register.

Additionally, the brought forward balance of fixed assets was Kshs.161,891,133 and the current year's closing balance is Kshs.849,106,857. The difference of Kshs.,687,215,724 represented assets acquired in the year. However the statement of receipts and payments shows acquisition of assets of Kshs 2,741,966,550 leading to an unexplained variance of Kshs 2,054,750,826. In addition, the comparative figure for fixed assets is Kshs.1,905,873,858 which differs from the balance of Kshs.161,891,133 shown under Annex 4 by Kshs.1,743,982,725.

Consequently, the accuracy, completeness, and existence of the fixed assets owned by the County Executive of Kakamega could not be confirmed.

6.0 Irregularities in Various Departments

6.1.1 Construction of County Executive Headquarters-Department of Public Service and Administration

M/S Latey Construction Company was awarded a contract for construction of County Executive Headquarters vide tender no. LGKK/PSA/14/13/156 at a contract sum of Kshs.125,740,280. However, the following was noted:

i) the firm's quote of Kshs.125,740,280 was above the engineer's estimate of Kshs.73,150,000 by Kshs.52,590,280 converting to 172% of the estimated cost;

ii) original tender documents were not made available for audit verification;

iii) the project was not budgeted for or included in the procurement plan for the year;

iv) the criteria used to award the tender was not presented for audit examination;

v) no reason was given why the firms that quoted amounts nearer to or lower than the engineers estimate were not considered for award of the tender.

6.2.0 Department of Finance and Economic Planning

6.2.1 Consultancy Services

During the year under review, the County Executive awarded a tender for consultancy services on revenue enhancement to M/s Accountability Institute at a contract sum of Kshs.19,480,000. However, the following anomalies were noted:

i) There was no provision for such services in the procurement plan and the budget for the year under review;

ii) The contract document was signed and witnessed by an advocate whose address is the same as that of the County Executive. He also witnessed and signed as the Director/Company Secretary of the contracted firm.

iii) It was noted that the advocate works for the County Executive as a senior legal officer. Therefore the County Executive was exposed to risk of conflict of interest.

iv) The County Executive has several qualified staff who could have done similar work of consultancy services at no extra cost.

As a result, legality and validity of the expenditure of Kshs.19,480,000 incurred on consultancy services could not be confirmed.

6.2.2 Tax Consultancy Services

During the year under review, the County Executive awarded tender for tax consultancy services to M/s Wycliffe Majengo and Associates at a contract sum of Kshs.55,600,000. However, the following anomalies were noted:

i) There was no provision of such services in the budget for the year under review.

ii) The contract document was signed and witnessed by an advocate whose address is the same as that of the County Executive.

Consequently, value-for-money and validity of the expenditure of Kshs.55,600,000 could not be confirmed.

6.2.3 Outstanding Imprests

Imprests totaling Kshs.13,241,433 were outstanding as at 30 June 2016 in the Department of Finance and Economic Planning. These include imprests totaling Kshs.8,660,091 issued to 13 officers before they surrendered earlier ones. Further, imprests totaling Kshs.4,581,342 as at 30 June 2016 had not been flagged as outstanding in the imprest register.

In the circumstances, it has not been possible to ascertain the accuracy, completeness and recovery of the outstanding imprests of Kshs.13,241,433.

6.3.0 Department of Education

6.3.1 Abandoned/Stalled Projects

Projects costing Kshs.55,000,000 had as at 30 June 2016, either been abandoned or stalled whereas 90% of the project costs amounting to Kshs.50,000,000 had already been disbursed by the County Executive towards these projects.

In the circumstance residents of the County have not obtained any value from the stalled and abandoned projects that cost them Kshs.50,000,000.

6.3.2 Unaccounted for Stores

During the year under review, the Department of Education procured various items worth Kshs.1,932,000 for use in Polytechnics from M/s Mishian Enterprises. However, the stores and equipment could not be accounted for as they were not recorded in the stores ledger. As a result, the authenticity of the expenditure of Kshs.1,932,000 could not be ascertained.

6.3.3 Unvouched Expenditure

Payment vouchers with a sum of Kshs.3,637,741 under recurrent vote were not availed for audit verification. As a result, the propriety of the expenditure of Kshs.3,637,741 could not be ascertained.

6.3.4 Irregular Procurement

M/S Fairmat Kenya Limited was awarded tender number CGKK/MOEST/TEN/11/2015-2016 for completion of an administration and tuition block at St. Henry Saisi Secondary School at a contract sum of Kshs.14,393,779. However, the following anomalies were noted:

i) no procurement documents were made available for audit verification thus casting doubt on how the contractor was identified and awarded the job,

ii) only one tenderer, the award winner submitted the bid for the contract;

iii) no tender documents for the contract were placed on the County website (www.kakamega.go.ke) and as a result, it was not clear how the winning bidder obtained the tender documents.

iv) The contractor was not among prequalified suppliers for the year.

Consequently, the regularity, fairness and value-for-money of the expenditure of Kshs.14,393,779 could not be confirmed.

6.3.5 Cash Disbursement

During the year under review, the Department of Education disbursed Kshs.175,407,400 to various primary and secondary schools. However, the approved list of beneficiaries was not made available for audit scrutiny to confirm whether the funds reached the beneficiary institutions. Further, no returns from schools were received to confirm that funds received were applied to the intended purpose.

In the circumstances, the propriety of the expenditure of Kshs.175,407,400 reflected in the books of account could not be confirmed.

6.3.6 Construction of Administration/Tuition Block-St. Cecilia Lufumbo School

During the year 2014/2015, the Department of Education transferred Kshs.20,000,000 to St. Cecilia Lufumbo School for construction of an administration/tuition block under a tender awarded to M/s Mahidi Investment at a contract sum of Kshs.22,182,204. However, the following anomalies were not clarified during the audit;

i) the contract sum was scaled down to Kshs.20,000,000 in unclear circumstances;

ii) the award letter issued dated 28th April 2014 was for a contract valued at Kshs.22,182,204 and as at the time of audit it had not been replaced to show the correct tender sum of Kshs.20,000,000.

iii) The floor, blackboard and electricity wiring were poorly done.

iv) The classrooms built were not of standard size.

v) The works were still going on 21 months after the expected completion date of 2nd February 2015.

In consequence, the validity, fair and value-for-money in the tender for construction of the administrative block could not be confirmed.

6.4 Unaccounted for Stores

Records available indicate that the Department of Agriculture procured for distribution to farmers two (2) types of maize seeds (H and W) at a cost of Kshs.5,219,760 and Kshs.346,560 respectively. However, no documents were made available to show how the seeds were distributed to the targeted beneficiaries.

In the circumstances, it was not possible to confirm whether the seeds reached the intended beneficiaries and that the County Executive got value-for-money in the expenditure of Kshs.5,566,320.

6.5.0 Department of Labour

6.5.1 Renovation of Bukhungu Stadium

The County Executive awarded a tender to M/s Wilkor Building and Civil Engineering Contractors Limited for renovation of Bukhungu Stadium at a contract sum of Kshs.399,786,111. The work for phase I was due to be completed by 18 July 2016. However, payment voucher D576 for Kshs.94,135,203 was not made available for audit review to confirm the scope of work paid for. Further, although the contractor was still on site at the time of audit in the month of November 2016, no document for approval of extension of the contract was provided for audit verification. The County Executive risks contract price variations due to the delay in completion of the project.

In view of the foregoing, the County Executive may not have obtained value-for-money under the contract costing Kshs.399,786,111.

6.5.2 Unaccounted for Expenditure

The County Executive made various payments totaling Kshs.1,110,900 in respect of various items. However, the payments were, not supported with relevant documentary evidence for delivery of goods and services, including payment vouchers, invoices and goods received notes.

In the circumstances, it has not been possible to confirm the propriety of the expenditure totaling Kshs.1,110,900 incurred during the year under review.

6.5.3 Irregular Reallocation of Expenditure

Expenditure totalling Kshs.40,934,793 was reallocated from the development vote to recurrent vote without approval or authority from the County Treasury as required. Therefore the County Executive breached the law on reallocation of funds from one vote to another.

6.5.4 Irregular Issuance of Imprests

Imprests totalling Kshs.792,500 were issued to an officer on 28 September 2015 and 23 June 2016 to cater for facilitation of coaches and referees meeting. However, the imprests were not authorized by the Accounting Officer. Further, the imprests were not recorded in the imprests register.

Consequently, recovery or accounting for the imprests totaling Kshs.792,500 could not be ascertained.

6.6.0 Department of Lands

6.6.1 Differences in Expenditure Records

Development vote expenditure schedules for the Department of Lands reflect total expenditure of Kshs.88,789,791 which differs from the cash book balance of Kshs.105,699,946 by an unexplained variance of Kshs.22,373,185. Further, Kshs.10,000,000, being part of development vote budget for the Department was expended under the Department of Education. No records have been provided to show how the budget was reallocated and whether the reallocation was authorized.

As a result of these anomalies, the propriety and accuracy of the expenditure of Kshs.32,373,185 could not be confirmed.

6.6.2 Unaccounted for Fuel

The Department of Lands purchased fuel worth Kshs.1.233,000 which could not be accounted for since no records detailing fuel orders, fuel register and work tickets were maintained to account for the expenditure.

In consequence, it has not been possible to confirm the propriety of the expenditure.

6.7.0 Department of Trade

6.7.1 Mikopo Mashinani Loan Fund –Trade Development Loan Fund

Section 208 of the Public Audit Act, 2015, requires each person administering a public fund to prepare accounts in respect of the Fund and submit such accounts for audit within three (3) months after the end of the financial year. Similarly, regulations of the County Executiveof Kakamega Trade Loan Fund Part II Section 4 (e.f) also state that an administrator of the Fund shall prepare accounts for the Fund each financial year and not later than three months after the end of each financial year, the administrator shall cause to be prepared financial statements of the Fund and submit these to the Auditor-General.

Contrary to the two provisions, the County Executive did not prepare and submit for audit the financial statements for the Trade Development Loan Fund for the year ended 30 June 2016.

6.7.2 Un-vouched Expenditure

Payment vouchers with an amount of Kshs.2,126,246 under recurrent vote in the Department of Trade were not made available for audit verification. As a result, the propriety of the expenditure of Kshs.2,126,246 could not be confirmed.

6.8.0 Department of Environment, Water and Natural Resource

6.8.1 Irregular Procurement

The Department awarded a contract to four (4) firms to undertake project works at a total cost of Kshs.32,483,334. However, the respective procurement documents were not made available for audit review and as a result, it has not been possible to confirm how the firms where identified for award of the contracts.

Available information on the projects is shown below:

Physical Verification of Projects

Name of the Firm	Project	Payment voucher No	Payment in 2015/16 Kshs	Total Contract Sum Kshs	Observation
Thelmax Construction Limited	Drilling Works at Kakamega Water Supply(near Mwihila Secondary School	D063 paid to Thelmax Contractors Limited.	2,511,375	5,495,000	The contractor put up the pipes and drilled a borehole that turned out dry after 52 metres, hence he was required to do an alternative project-spring protection and

					construction. The project to has stalled as there's a stalemate between the land owner and the project management committee. The land owner wants to be compensated for the land. The project may not be implemented soon, hence service to the community may not be realized
Joneah Investments	Rosterman dumpsite wall and fencing	D723 paid to Joneah Investments Limited	2,366,922	2,366,922	At the time of verification only one culvert had been done at one entrance.
Mailstone Investment Limited	Provision of Baseline Survey and Research on Climate Change.	D517 Paid to Milestones Investment Limited	1,496,400		Documents showing how the services procured not presented for audit.
Longrock Limited	Long Rock Limited	D072 paid to Long Rock Limited	12,541,990	24,621,433	There are differences between the Rural Electrification Authority estimates and awarded, as was for one centre trading was not quoted by the contractor. REA estimates were 24,621,433. Long rock bid was Kshs.23,428,170 minus one center yet the contract was awarded in full but valued by Kshs. 2,042,032.

6.9.0 County Public Service Board

6.9.1 Irregular Procurement of Consultancy Services

During the year 2014/2015, the County Executive awarded PriceWaterHouseCoopers consultancy services at a contract sum of Kshs.7,500,000 to determine the optimal

staffing levels at the County Executive. However, the firm was single-sourced for the job. No explanation has been provided as to why the consultant was single sourced.

In the circumstance, it has not been possible to ascertain whether the County Executive obtained value-for-money for the expenditure incurred.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion Paragraph the financial statements do not present fairly, the financial position of Kakamega County Executive as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Other Matter

1.0 Budgetary Control and Performance
Budget Execution - Development and Recurrent – Votes Budgets and Expenditures for the year ended 30 June 2016

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
		a	b	c=a+b	d	e=d-c
	Recepts	**Kshs.**	**Kshs.**	**Kshs.**	**Kshs.**	
4	Exchequer releases	9,251,132,376	-	9,251,132,376	9,251,132,376	-
5	Transfers from Other ExecutiveEntities	390,273,854	-	390,273,854	317,818,852	72,455,002
11	Other Receipts	1,000,000,000	-	1,000,000,000	515,019,231	484,980,769
12	Exchequer Balance b/d	1,688,334,939	- 17,729,048	1,670,605,891		1,670,605,891
	Total Receipts	**12,329,741,169**	**17,729,048**	**12,312,012,121**	**10,083,970,459**	**2,228,041,662**
	Payments					
12	Compensation of Employees	3,699,238,010	255,928,231	3,955,166,241	3,950,209,333	4,956,908
13	Use of goods and services	2,142,286,201	- 84,816,665	2,057,469,536	1,563,621,785	493,847,751
15	Transfers to Other ExecutiveUnits	534,099,654	-	534,099,654	374,311,297	159,788,357
16	Other grants and transfers	2,500,000,000	-	2,500,000,000	2,030,297,237	469,702,763
17	Social Security Benefits	-	-	-	-	-
18	Acquisition of Assets	3,438,180,304	- 188,403,614	3,249,776,690	2,949,118,367	300,658,323
20	Other Expenses	15,500,000	-	15,500,000	12,811,088	2,688,912
Grand Total		**12,329,304,169**	**- 17,292,048**	**12,312,012,121**	**10,880,369,107**	**1,431,643,014**

1.1 Receipts

During the year under review, the County Executive collected Kshs.515,019,231 under other Receipts and thus incurred an under collection of Kshs.484,980,769 or 48% of the budget of Kshs1,000,000,000. Further, collections from transfers from Other Executive entities amounted to Kshs.317,818,852 out of a budget of Kshs.390,273,854 thus resulting in under-collection of Kshs.72,455,002 or 19% of the budget. The under - collection in local revenue has not been explained.

Comparison with actual revenue collected in the previous year revealed that the County Executive recorded a drop of Kshs.17,732,628 in 2015/2016 as analysed below:

COMPARISON OF OTHER REVENUE			
Type	**2016**	**2015**	**Variance**
	Kshs	**Kshs**	**Kshs**
Interest Recd	10,806,714	-	10,806,714
Rents	4,305,184	-	4,305,184
Other Property Income	-	20,087,592	(20,087,592)
Sales of Market Establ	-	39,761,963	(39,761,963)
Fees & Other Charges	-	13,082,586	(13,082,586)
Business Permits	71,420,051	91,237,493	(19,817,442)
Cesses	43,186,774	42,083,894	1,102,880
Poll Rates	19,078,434	4,755,690	14,322,744
Infrastructure Assets	7,832,156	2,417,490	5,414,666
Other Misc Income	66,795,884	-	66,795,884
Market/Trade Centre	32,389,482	56,482,710	(24,093,228)
Vehicle fees	57,306,654	1,777,435	55,529,219
Housing	11,541,426	-	11,541,426
Social Premises Charges	13,139,200	-	13,139,200
Operations	-	16,669,630	(16,669,630)
Administration	1,431,130	915,314	515,816
Health & S. Revenues	175,786,142	243,480,062	(67,693,920)
	515,019,231	**532,751,859**	**(17,732,628)**

No explanation has been provided by management for the failure to avert the trend of decreasing revenue collection over the two financial years.

1.2 Expenditure

Expenditure on use of Goods and Services amounted to Kshs.156,362,785 out of a budget of Kshs.2,057,469,536 thus resulting in under-expenditure of Kshs.493,847,751 or 24%. Further, transfers to Other Executive Units amounted to Kshs.374,311,297 out

of a budget of Kshs.534,099,654 thus resulting in under-expenditure of Kshs.159,788 or 30% of the budget.

In addition, the Other Grants and Transfers amounted to Kshs.2,030,297,237 out of a budget of Kshs.2,500,000,000 thus resulting in an under-expenditure of 469,702,763. Other expenses amounted to Kshs.12,811,088 resulting in an under-expenditure Kshs.2,688,912 or 17% of the budget of Kshs.15,500,000.

Aggregate under-expenditure amounted to Kshs.1,431,643,014 against the total budget of Kshs.12,312,012,121. The under-expenditure resulted in non-delivery of planned services to county residents.

1.3 Financial Performance

The County Executive incurred a deficit of Kshs.613,845,633 (2015:Kshs.577,061,039) for the year ended 30 June 2016. However, management has not explained how the deficit was realized.

2. Project Implementation Status

Sector /Status	Undisclosed Status		Not Started		Abandoned		Stalled		Ongoing		Completed	
	No	Value	No	Value Kshs	No	Value Kshs	No	Value Kshs	No	Value Kshs	No	Value Kshs
Public Works, Roads and Energy			5	28,227,132					4	359,729,193	62	1,324,239,086
Health			1	42,488,416	11	44,325,630	6	25,254,817	22	3,004,120,205	20	65,578,100
Public Service and Administration							1	2,953,998	15	179,751,822	9	23,552,659
Agriculture					1	1,700,000	2	24,500,000	8	55,735,700	11	469,473,500
Lands and Housing	1	2,304,322			2	11,248,554			6	105,678,396	11	91,308,906
Youth, Sports, Culture and Labour									1	605,790	13	470,168,439
Environment, Water and Natural Resources							1	7,303,800	23	22,387,573	34	68,798,496
Office of the Governor	1	5,000,000	18	1,599,000,000	2	74,900,000	1	1,740,000	2	5,361,000	12	115,700,000
Trade and Tourism			7	1,997,358			1	4,741,073	18	317,679,924	14	59,121,685
Education	7	19,500,000	1	37,500,000	2	4,000,000	32	152,000,000	63	475,000,000	85	430,000,000
Total	**9**	**26,804,322**	**32**	**1,709,212,906**	**18**	**136,174,184**	**44**	**218,493,688**	**162**	**4,526,049,604**	**271**	**3,117,940,872**

During the year under review, the County Executive had an approved plan to implement a total of 536 projects valued at Kshs.9,734,675,576. However, as at 30 June 2016, 32 projects valued at Kshs 1,709,212,909 had not been started; 162 projects valued at

Kshs.4,526,049,603 were on-going; the status of nine (9) projects valued at Kshs.26,804,322 was not disclosed; 18 projects valued at Kshs.136,174,184 were abandoned; 44 projects valued at Kshs.218,493,688 had stalled while 271 projects valued at Kshs.3,117,940,871.96 had been completed.

In the circumstances, the County Executive did not meet its project implementation target.

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

Nairobi

30 August 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	21,120,000
Exchequer releases	2	9,251,132,376	7,978,870,175
Transfers from Other Government Entities	3	329,568,852	-
Other Receipts	4	515,019,231	532,751,859
TOTAL RECEIPTS		**10,095,720,459**	**8,532,742,034**
PAYMENTS			
Compensation of Employees	5	3,950,209,333	3,247,713,320
Use of goods and services	6	1,563,621,785	1,595,418,085
Transfers to Other Government Units	7	374,311,297	493,552,396
Other grants and transfers	8	1,519,449,054	268,098,699
Acquisition of Assets	9	2,741,966,550	1,905,873,858
Other Payments	10	560,008,073	445,024,637
TOTAL PAYMENTS		**10,709,566,092**	**7,955,680,995**
SURPLUS/DEFICIT		**-613,845,633**	**577,061,039**

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 30/09 2016 and signed by:

Chief Officer

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

Head of Treasury

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

II. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11	2,128,306,539	2,456,023,714
Total Cash and cash equivalent		**2,128,306,539**	**2,456,023,714**
Accounts receivables – Outstanding Imprests	12	32,025,390	17,403,508
TOTAL FINANCIAL ASSETS		**2,160,331,929**	**2,473,427,222**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	13	61,770,807	-
NET FINANCIAL ASSETS		**2,098,561,122**	**2,473,427,222**
REPRESENTED BY			
Fund balance b/fwd	14	2,473,427,223	1,813,149,383
(Deficit)/Surplus for the year		(613,845,633)	577,061,039
Prior Year Adjustments	15 A	20,304,925	83,216,800
Ward Development bank balances b/f	15 B	218,674,607	
NET FINANCIAL POSITION		**2,098,561,122**	**2,473,427,222**

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COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

III. STATEMENT OF CASHFLOW

			2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts for operating income				
Proceeds from Domestic and Foreign Grants		1	-	21,120,000
Exchequer Releases		2	9,251,132,376	7,978,870,175
Transfers from Other Government Entities		3	329,568,852	-
Other Revenues		4	515,019,231	532,751,859
			10,095,720,459	**8,532,742,034**
Payments for operating expenses				
Compensation of Employees		5	3,950,209,333	3,247,713,320
Use of goods and services		6	1,563,621,785	1,595,418,085
Transfers to Other Government Units		7	374,311,297	493,552,396
Other grants and transfers		8	1,519,449,054	268,098,699
Other Expenses		10	560,008,073	445,024,637
			2,128,120,917	**2,482,934,896**
Adjusted for:				
Adjustments during the year	15A		20,304,925	83,216,800
Ward based projects balance b/f 2014/2015		15 B	218,674,607	
Net cash flow from operating activities			**2,367,100,449**	**2,566,151,696**
CASHFLOW FROM INVESTING ACTIVITIES				
Acquisition of Assets		9	(2,741,966,550)	(1,905,873,858)
Net cash flows from Investing Activities			**(2,741,966,550)**	**(1,905,873,858)**
CASHFLOW FROM BORROWING ACTIVITIES				
Internal Transfers-From Retention		13	61,770,807	-
Net cash flow from financing activities			**61,770,807**	**-**
NET INCREASE IN CASH AND CASH EQUIVALENT			**-313,095,294**	**660,277,840**
Cash and cash equivalent at BEGINNING of the year		14	**2,473,427,223**	**1,813,149,383**
Cash and cash equivalent at END of the year			**2,160,331,929**	**2,473,427,223**

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 30/09/2016 and signed by:

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COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,251,132,376	-	9,251,132,376	9,251,132,376	-	100%
Transfers from Other Government Entities	390,273,854	-	390,273,854	329,568,852	60,705,500.2	84%
Other Receipts	1,000,000,000	-	1,000,000,000	515,019,231	484,980,769	52%
Exchequer balance b/d	1,688,334,939	-17,292,048	1,671,042,891	-	1,670,605,891	-
TOTAL	**12,329,741,169**	**-17,292,048**	**12,312,449,121**	**10,095,720,459**	**2,216,291,662**	**82%**
PAYMENTS						
Compensation of Employees	3,789,864,757	255,928,231	4,045,792,988	3,950,209,333	56,584,654	98%
Use of goods and services	2,485,759,107	-273,220,279	2,212,538,828	1,563,621,785	529,823,479	65%
Capital Expenditure	6,054,117,305	-	6,054,117,305	5,195,734,974	858,382,331	86%-
TOTAL	**12,329,741,169**	**-17,292,048**	**12,312,449,121**	**10,709,566,092**	**1,791,286,643**	**87%**

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COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury Accounts

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,454,114,759	-	4,454,114,759	4,454,114,759	-	100%
Transfers from Other Government Entities	23,500,000	192,904,716	216,404,716	216,404,716	-	100%
Exchequer bal b/d	1,071,660,077	(21,793,150)	1,049,866,927	-	1,036,201,981	-
Other Receipts	726,349,029	-	726,349,029	200,000,000	526,349,029	28%
TOTAL	**6,275,623,865**	**171,111,566**	**6,446,735,431**	**4,870,519,476**	**1,562,551,010**	**76%**
		-	-			-
PAYMENTS			-			-
Compensation of Employees	3,789,864,757	255,928,231	4,045,792,988	3,950,209,333	56,584,654	98%
Use of goods and services	2,485,759,107	-84,816,665	2,400,942,442	1,563,621,785	529,823,479	65%
TOTAL	**6,275,623,864**	**171,111,566**	**6,446,735,430**	**5,513,831,118**	**586,408,133**	**86%**

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COUNTY GOVERNMENT OF KAKAMEGA
P. O. BOX 36 - 50100, KAKAMEGA

Head of Treasury Accounts

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,797,017,617	-	4,797,017,617	4,797,017,617	-	100
Transfers from Other Government Entities	366,773,854	-253,609,418	113,164,136	113,164,136	-	100
Exchaquer bal b/f	616,674,862	65,205,804	681,880,666	-	616,674,862	-
Other Receipts	273,650,971	-	273,650,971	315,019,231	-145,019,231	100%
TOTAL	**6,054,117,304**	**-188,403,614**	**5,865,713,690**	**5,225,200,984**	**471,655,631**	**89%**
PAYMENTS						-
Other grants and transfers	2,500,000,000	-	2,500,000,000	2,233,805,519	469,702,763	81%
Acquisition of Assets	3,539,617,304	-188,403,614	3,351,213,690	2,949,118,367	300,658,323	88%
Other Payments	14,500,000	-	14,500,000	12,811,088	2,688,912	83%
TOTALS	**6,054,117,304**	**-188,403,614**	**5,865,713,690**	**4,195,734,974**	**773,049,998**	**88%**

The entity financial statements were approved on 30/09/ 2016 and signed by:

Chief Officer

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COUNTY GOVERNMENT OF KAKAMEGA
P.O. BOX 36 - 50100, KAKAMEGA

Head of Treasury Accounts

HEAD OF TREASURY (ACCOUNTING)
KAKAMEGA COUNTY

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**
   The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

   The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

   The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of revenue and expenses**
   The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

3. **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 revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non current assets

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

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *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.

9. Budget

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

10. Comparative figures

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

11. Subsequent events

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

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 – 2015
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Danida				21,120,000
Total				**21,120,000**

2 EXCHQUER RELEASES

Description and reference of the transfer		Date of transfer	2015 - 2016	2014 - 2015
			Kshs	Kshs
1st quarter transfer			740,090,591	1,712,362,045
2nd quarter transfer			2,359,038,757	1,277,650,910
3rd quarter transfer			2,314,497,608	2,157,389,991
4th quarter transfer			3,837,505,420	2,831,467,229
Total			**9,251,132,376**	**7,978,870,175**

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description			2015 - 2016	2014 - 2015
			Kshs	Kshs
Transfers from Central government entities				
Danida			11,750,000	
User Fees			38,709,716	-
MOH Free Maternity			165,945,000	-
Road Levy			113,164,136	
TOTAL			**329,568,852**	-

4 OTHER REVENUES

Interest Received	10,806,714.00	-
Rents	4,305,184	-
Other Property Income		20,087,592
Sales of Market Establishments		39,761,963
Receipts from Administrative Fees and Charges		13,082,586
Business Permits	71,420,051	91,237,493
Cesses	43,186,774	42,083,894
Poll Rates	19,078,434	4,755,690
Lease / Rental Of Council'S Infrastructure Assets	7,832,156	2,417,490
Other Miscellaneous Revenues	66,795,884	-
Market/Trade Centre Fee	32,389,482	56,482,710
Vehicle Parking Fees	57,306,654	1,777,435
Housing	11,541,426	-
Social Premises Use Charges	13,139,200	-
Public Health Facilities Operations	-	16,669,630
Slaughter Houses Administration	1,431,130	915,314
Other Health & Sanitation Revenues	175,786,142	243,480,062
Total	**515,019,231**	**532,751,859**

5 COMPENSATION OF EMPLOYEES

	2015-2016 Kshs	2014-2015 Kshs
Basic salaries of permanent employees	3,900,635,013	3,201,360,210
Basic wages of temporary employees	49,574,320	46,353,110
Total	**3,950,209,333**	**3,247,713,320**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

	2015-2016 Kshs	2014-2015 Kshs
Utilities, supplies and services	35,561,059	37,136,173
Communication, supplies and services	35,810,724	23,334,773
Domestic travel and subsistence	289,397,814	339,461,216
Foreign travel and subsistence	20,003,995	30,000
Printing, advertising and information supplies & services	150,463,554	159,389,256
Rentals of produced assets	56,841,324	94,508,986
Training expenses	97,266,204	69,296,297
Hospitality supplies and services	119,141,674	115,306,490
Insurance costs	13,554,853	20,202,225
Specialised materials and services	364,927,961	335,145,506
Office and general supplies and services	131,583,023	161,360,618
Other operating expenses	149,641,877	149,502,450
Routine maintenance – vehicles and other transport equipment	36,661,915	37,364,068
Fuel Oil and Lubricants	42,814,685	9,313,029
Routine maintenance – other assets	19,951,122	44,066,998
Total	**1,563,621,785**	**1,595,418,085**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description			2015 - 2016	2014 - 2015
			Kshs	Kshs
Other current transfers, grants and transfers				138,250,000
See attached list			-	355,302,396
Transfers to County Assembly-Kakamega			**374,311,297.00**	
TOTAL			**374,311,297**	**493,552,396**

8 OTHER GRANTS AND OTHER PAYMENTS

Scholarships and other educational benefits	436,298,381	176,685,863
Emergency relief and refugee assistance	228,404,751	1,688,985
Subsidies to small businesses, cooperatives, and self employed	137,194,958	89,723,851
Transfers to other institutions(Annex 5)	620,900,851	-
Civil works	96,650,113	-
Total	**1,519,449,054**	**268,098,699**

NOTES TO THE FINANCIAL STATEMENTS (Continued

9 ACQUISITION OF ASSETS

Non Financial Assets

Construction of Buildings	636,632,534	23,668,977
Refurbishment of Buildings	44,460,014	2,450,979
Construction of Roads	1,211,790,261	630,283,645
Construction and Civil Works	217,885,389	528,791,681
Overhaul and Refurbishment of Construction and Civil Works		7,545,837
Purchase of Vehicles and Other Transport Equipment	162,454,353	57,948,538
Purchase of Household Furniture and Institutional Equipment		2,084,894
Purchase of Office Furniture and General Equipment	15,158,708	22,881,574
Purchase of Specialised Plant, Equipment and Machinery		210,848,788
Rehabilitation and Renovation of Plant, Machinery and Equip.	151,854,559	461,117
Purchase of Certified Seeds, Breeding Stock and Live Animals	176,338,082	7,964,606
Research, Studies, Project Preparation, Design & Supervision		232,318,776
Rehabilitation of Civil Works	45,590,271	136,661,530
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	49,281,000	9,230,885
Acquisition of Intangible Assets	4,837,200	-
Purchase of ICT Equipment	25,684,179	32,732,031
Total	**2,741,966,550**	**1,905,873,858**

10 OTHER PAYMENTS

Budget Reserves			-	
Ward development projects			547,196,985	-
Other expenses (**Annex** 6)			12,811,088	445,024,637
Domestic Accounts				
			560,008,073	445,024,637

11: Bank Accounts

Name of Bank, Account No. & currency		Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2015 - 2016	2014 - 2015
uity Bank-0500262185557				-
Equity Bank-0500262380997				-
B Revenue Fund-1141473194			2,602,394.89	1,862,947.03
B Imprest Account-1141473119				-
Central Bank Revenue Account-1000171383			785,255,998.85	1,502,204,231.40
ntral Bank Recurrent Account-1000170786			23,176.25	4,533,003.40
Central Bank Development Account-1000170727			1,638,082.90	3,149,019.15
-operative Bank-01141545302400			9,047,850.58	32,272,211.45
-operative Bank-01141545120500			2,580,083.00	2,580,083.00
Co-operative Bank-01141545462600			830,896.40	130,157,291.85
-operative Bank-01141545480000			36,271,820.00	49,050,000.00
-operative Bank-01141545627300			58,882.00	45,000,000.00
CB-1152009362			1,175,433.15	8,274,611.00
tional Bank-01001088987000			1,731,592.12	424,035,428.00
GH Development a/c cop bank			511,590,300.00	-
B-1152009362			36,861,687.95	175,171,000.00
tional Bank-01001088987100			90,000,000.00	80,000,000.00
CB-1162095482			1,301.00	1,351,175.00
ectorate of alcoholic drinks			4,451,500.00	-
wnships			134,128.00	
ukura ATC			937,234.83	-
ocounties			151,519.60	-
arm input			140,180,500.00	-
km ward based project			64,978.25	
MLF			113,164,137.00	
rd bssed projects bank balances 60 wards **Annex**			389,477,622.29	
o-operative Bank-01141545574600			-	316.70
3-1147751889			-	60,752.50
B-1148072705			-	-
ational Bank-01001093182900			-	57,153.40
tional Bank-01001093133000			-	-
uity Bank-0500261904504			75,419.63	- 3,791,294.97
ity Bank-0500262374653			-	-
ational Bank-01001093133500			-	73,440.00

			-	-
Equity Bank-0500261761824			-	17,655.00
Co-operative Bank-01141545574500			-	-
Total			**2,128,306,539**	**2,456,023,713.91**

12: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description			2015 - 2016	2014 - 2015
			Kshs	Kshs
Cooperative Bank Operation Cash Book			5,934,977.55	-
Central Bank Recurrent Cash Book			17,875,278.68.00	
Central Bank Development Cash Book			5,219,050.00	
Cooperative Bank Development Cash Book			1,474,835.00	
Linda Afya Ya Mama na Mtoto Cash Book			261,730.00	
CGH Development Cash Book			358,000.00	
CGH Imprest Cash Book			830,479.00	
Sub Counties Cash Books			71,040.00	
Government Imprests				17,403,508.00
Total			**32,025,390**	**17,403,508.00**

13. ACCOUNTS PAYABLE

	2015 – 2016 Kshs	2014 - 2015 Kshs
Deposits	61,770,807	-
Total	**61,770,807**	-

14. FUND BALANCE BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	2,456,023,714.00	1,793,849,123.00
Receivables - Outstanding		
Imprests	17,403,509.00	19,300,260.00
Total	**2,473,427,223**	**1,813,149,383**

15(a). PRIOR YEAR ADJUSTMENTS

KSH

Transfers from Central Bank Recurrent account to Health services account 2014/2015

14/10/2014	TRANSFERS	422,500.00
14/10/2014	TRANSFERS	90,000.00
SUB TOTAL		**512,500.00**
5/11/2014	REVERSALS	110,850.00
5/11/2014	TRANSFERS	3,042,000.00
5/11/2014	TRANSFERS	16,639,575.00
SUB TOTAL		**19,792,425.00**
GRAND TOTAL		**20,304,925.00**

15(b). WARD BASED PROJECTS

The Ward Funds were treated as disbursements which were directly expensed as transfers to semi-autonomous institutions, which were made in the financial year 2014/2015

The county has since identified the expenses and the bank balances in the current financial year

The indicated amount of ksh 218,674,607 are the opening balances which were identified and brought forward from the previous disbursements in the financial year 2014/2015

	WARD BASED PROJECTS OPENING BANK BALANCES 2015/2016		
D	SUB COUNTY	WARDS-BANK ACCOUNTS	OPENING BANK BALANCES
1		BUTALI/CHEGULO ACC NO 01141545731200 COOP BANK	3,736,239.00
2	MALAVA SUB COUNTY	CHEMCHE WARD ACC NO 1150144297 KCB	2,525,606.00
3		EAST KABRAS WARD ACC NO 1150308230 KCB	1,806,796.00
4		MUGAI/SHIRUGU ACC NO 01141545731300 COOP BANK	2,048,439.00
5		MANDA SHIVANGA ACC NO 1150232145 KCB	1,627,882.00
6		SOUTH KABRAS ACC NO 1150144874 KCB	2,497,977.00
7		WEST KABRAS ACC NO 01141545721600 COOP BANK	6,336,062.00
8	SHINYALU SUB COUNTY	*ISUKHA NORTH ACC NO*	2,311,051.80
9		*ISUKHA CENTRAL ACC NO 078000030971 FAMILY*	2,271,034.70
10		*MURHANDA ACC NO 078000031154 FAMILY*	3,063,964.92
11		*ISUKHA WEST ACC NO 01141545722800 COOP BANK*	2,279,385.50
12		*ISUKHA SOUTH ACC NO 1150396814 KCB*	4,870,435.90
13		*ISUKHA EAST*	6,937,216.70
14		MAUTUMA, ACC NO 078000031175 FAMILY BANK	4,607,330.50
15	LUGARI SUB COUNTY	CHEKALINI ACC NO FAMILY BANK 078000031151	4,359,504.61
16		LWANDETI ACC NO FAMILY BANK 078000031178	6,823,890.84
17		CHEVAYWA ACC NO 01141545740600 COOP BANK	5,714,795.65
18		LUGARI ACC NO 078000031146 FAMILY BANK	2,116,693.11
19		LUMAKANDA ACC NO FAMILY BANK078000031181	3,326,751.00
20	MUMIAS EAST SUB COUNTY	MALAHA/ISONGO ACC NO 081000007463 FAMILY	2,625,390.09
21		EAST WANGA ACC NO 081000007455 FAMILY	4,667,050.98

22		LUSHEYA/LUBINU ACC NO 1150202904 KCB	5,366,628.50
23	IKOLOMANI SUB COUNTY	IDAKHO NORTH ACC NO 078000031173 FAMILY	1,847,613.10
24		IDAKHO EAST ACC NO 078000031092 FAMILY	2,228,743.85
25		IDAKHO CENTRAL ACC NO 078000031172 FAMILY	5,847,580.90
26		IDAKHO SOUTH ACC NO 078000031101 FAMILY	2,376,696.48
27		MUSANDA 081000007465 family bank	2,380,757.40
28	MUMIAS WEST SUB COUNTY	ETENJE WARD 081000007443 family bank	3,142,872.70
29		MUMIAS CENTRAL 0680262136487 equity bank	4,751,547.05
30		MUMIAS NORTH 01141498761800 coop bank	2,417,953.70
31	LURAMBI SUB COUNTY	BUTSOTSO SOUTH ACC NO 0500262138481 EQUITY	6,402,849.60
32		BUTSOTSO CENTRAL ACC NO 1150242442 KCB	6,079,389.70
33		BUTSOTSO EAST ACC NO 078000031165 FAMILY	7,639,532.60
34		SHIEYWE ACC NO 078000031184 FAMILY	3,697,834.00
35		SHIRERE ACC NO 078000031216 FAMILY	3,546,968.40
36		MAHIAKALO ACC NO 078000031219 FAMILY	2,478,106.24
37	KHWISERO SUB COUNTY	KISA WEST ACC NO 01141498748900 COOP BANK	5,851,140.50
38		KISA CENTRAL ACC NO 01141498748700 COOP BANK	4,515,092.30
39		KISA NORTH ACC NO 01141498748500 COOP BANK	4,357,662.00
40		KISA EAST ACC NO 01141498748200 COOP BANK	4,159,961.00
41	BUTERE SUB COUNTY	MARAMA CENTRAL ACC NO 081000007548 FAMILY	1,095,559.02
42		NORTH MARAMA ACC NO 081000007030 FAMILY	2,557,216.00
43		MARAMA SOUTH ACC NO 01141498761300 COOP BANK	3,521,918.00
44		SHIANDA MARENYO ACC NO 01141498760600 COOP BANK	2,201,276.80
45		WEST MARAMA ACC NO 01141498761500 COOP BANK	3,356,217.00
46	NAVAKHOLO SUB COUNTY	BUNYALA WEST ACC NO 078000031133 FAMILY	2,003,955.00

47		BUNYALA EAST ACC NO 01141545735500 COOP	2,000,027.15
48		BUNYALA CENTRAL ACC NO 078000031133 FAMILY	2,041,533.00
9		INGOTSE EMATIA ACC NO 078000031185 FAMILY	5,338,842.00
50		SHINOYI/SHIKOMARI ACC NO 078000031107 FAMILY	3,975,787.15
51	MATUNGU SUB COUNTY	MAYONI FAMILY BANK A/C 081000007458	2,800,833.25
2	-	KHALABA FAMILY BANK 81000007450	1,990,191.50
53	-	KHOLERA FAMILY BANK A/C NO, 081000007453	1,208,850.74
54	-	NAMAMALI family bank a/c no.081000007460	4,272,504.85
	-	KOYONZO family bank a/c no.081000007452	444,659.59
56		NZOIA WARD 1150191007 KCB MOIS BRIDGE	3,157,418.35
57		SINOKO WARD 0500262151198 EQUITY KAKAMEGA	5,001,515.55
		KONGONI WARD 1150193425 KCB MOIS BRIDGE	7,601,159.80
		LIKUYANI WARD 01141545644200 coop bank KAKAMEGA	4,079,838.45
60		SANGO WARD 078000030969 FAMILY KAKAMEGA	4,382,876.90
		TOTAL	**218,674,607**

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 – 2016	2014 - 2015
	Kshs	**Kshs**
Construction of buildings	13,763,494	44,849223.6
Construction of civil works	336,809,589	161,734,275.5
Supply of goods	160,410,157	435,187,784.77
Supply of services	63,865,473	93,169,003.97
	574,848,713	**734,940,287.84**

16.2: PENDING STAFF PAYABLES (See Annex 2)	**2015 – 2016**	**2014 - 2015**
	Kshs	**Kshs**
Unionisable employees	1,329,865	-
Others KRA PAYEE	50,185,713	-
-	**51,515,578**	-
Grand Total –Pending bills	**626,364,291**	**734,940,287.84**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
	A	B	C	d=a-c		
Construction of buildings						
1.NERANGA B & A	216,563				216,563	
2.WEBDI CONTRACTORS	158,600				158,600	
3.DREAMTECH ENTERPRISES LTD	262,854				262,854	
4.JONEAH INVESTMENT LTD	1,035,125				1,035,125	
5.JONEAH INVESTMENT LTD	3,552,036				3,552,036	
6.ESHIBEMBE INVESTMENT	2,904,750				2,904,750	
7.MIDLAND CONSTRUCTION	3,229,042				3,229,042	
8.CHISERO CONTRACTOR	1,022,691				1,022,691	
9.AQUILLA HOLDINGS LTD	1,381,833				1,381,833	
Sub-Total	**13,763,494**				**13,763,494**	
Construction of civil works						
RHODEC HOLDINGS COMPANY LTD	848,656				848,656	
DIGITEL COMM.SYSTEM	10,491,657				10,491,657	
NJIRINYA ENTERPRISES LTD	3,586,140				3,586,140	
MAHAVIR TRANSPOTERS	4,765,976				4,765,976	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
MULEMBE AGENCIES	2,929,696				2,929,696	
NJIRINYA ENTERPRISES LTD	1,267,300				1,267,300	
INTERLECT CONTRACTORS	10,517,117				10,517,117	
GEO-PANEL ENGINEERING	5,762,880				5,762,880	
NEXIS SUPPLIES	20,831,280				20,831,280	
LABIVY ENTERPRISES	1,889,640				1,889,640	
EVISA CONSTRUCTION CO.LTD	2,460,360				2,460,360	
AXPEX COMPANY LTD	4,141,200				4,141,200	
LUGARI SAW MILLS &ROADS WORKS	10,717,612				10,717,612	
SESELA RESOURCES LTD	44,558,570				44,558,570	
BOMARY CONTRACTORS LTD	7,356,000				7,356,000	
JONEAH INVESTMENTS LTD	950,000				950,000	
THELMAX CONTRACTORSLTD	1,062,444				1,062,444	
MATAANOW CONSTTRUCTION CO.	19,441,068				19,441,068	
MATAANOW CONSTTRUCTION CO.	1,657,002				1,657,002	
HANAL INVESTMENT LTD	968,716				968,716	
SUNFLOWER GENERAL CONTRACTORS	7,026,700				7,026,700	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
EAST AFRICAN DEVELOPMENT	65,212,118				65,212,118	
BAKASAYI INVESTMENT	2,435,768				2,435,768	
BAKASAYI INVESTMENT	2,462,147				2,462,147	
TRIPPLE INVESTMENT	2,994,750				2,994,750	
MECHANICAL & TRANSPORT	26,408,640				26,408,640	
EDNAS & ELNA LTD	3,143,721				3,143,721	
WELVIC SERVICE INTERNATIONAL	1,022,399				1,022,399	
NARAYA LTD	4,448,000				4,448,000	
GREEN STATE ENTERPRISES	650,000				650,000	
NDAHUGA HOLDINGS LTD	9,210,000				9,210,000	
ANNSHARO COMPANY LTD	477,920				477,920	
ATOM INVESTMENT CO.	480,420				480,420	
BENCH ENTERPRISES LTD	473,280				473,280	
BUNACHIKO INVESTMENT LTD	474,240				474,240	
CENSO GROUP COMPANY LTD	893,200				893,200	
EBWALIRO GENERAL CONTRACTORS	475,600				475,600	
EUNYLIZA COMPANY LTD	3,563,402				3,563,402	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
GILDA TECHNOLOGIES LTD	638,430				638,430	
IDMUS CLEANING	2,538,544				2,538,544	
KABRAS YOUTH ENTERPRISES	580,000				580,000	
NIMBO INVESTMENT	481,400				481,400	
TOUCH & CLEAN SERVICES	474,440				474,440	
TRANSCLEAN COMPANY LTD	477,160				477,160	
WESTERN CROSS	5,349,640				5,349,640	
WHEELS CLEANING	638,000				638,000	
DAVIS & SHIRTLIFF	2,206,810				2,206,810	
DAVIS & SHIRTLIFF	2,596,150				2,596,150	
COMFIELD INVESTMENT	279,000.00				279,000.00	
SERGOIT CONTRACTORS	1,773,320.00				1,773,320.00	
SERGOIT CONTRACTORS	2,592,315.00				2,592,315.00	
MULUKORA INVESTMENT	1,946,888.00				1,946,888.00	
ROTALINK ENG. LTD.	455,000.00				455,000.00	
COMFIELD INVESTMENT	1,473,500.00				1,473,500.00	
BENCH ENTERPRISES LTD	2,347,851.00				2,347,851.00	
DREAMTECH ENTERPRISES LTD	286,000.00				286,000.00	
BOMARY CONTRACTORS	3,967,896				3,967,896	
WIMATECH INVESTMENTS	2,016,142				2,016,142	
AQUILLA HOLDINGS LTD	964,888				964,888	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
INTERLINKS SUPPLIES& LOGISTICS	7,106,351				7,106,351	
WESBA ENVIRO LTD	1,721,962				1,721,962	
THELMAX CONTRACTORS LTD	5,754,064				5,754,064	
SAVSHIV BUILDING & CO. CO.	88,220				88,220	
Sub-Total	**336,809,589**				**336,809,589**	
Supply of goods						
ELDOVIEW STATIONERS LTD	41,000				41,000	
ELILYN ARTS & GARMENTS	401,360				401,360	
JOYROWL LTD	191,628				191,628	
KAROLS INTERIOR DECORATIONS	6,993,080				6,993,080	
KAROLS INTERIOR DECORATIONS	1,350,500				1,350,500	
KINGSWAY TYRES LTD	212,230				212,230	
MAGOMBE GENERAL SUPPLIERS	519,000				519,000	
MESCM MERCHANT	969,000				969,000	
REONLYS MERCANTILE	943,500				943,500	
SENLINIA ENTERPRISES	450,000				450,000	
TOTAL KENYA						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
	120,000				120,000	
TOTAL KENYA	60,000				60,000	
TOTAL KENYA	30,000				30,000	
TOTAL KENYA	20,000				20,000	
TOTAL KENYA	30,000				30,000	
TUSKER MATTRESSES	24,000				24,000	
PRISON SERVICES	2,438,000				2,438,000	
UPTAKE PRINTERS	180,000				180,000	
PATIK INVESTMENTS LTD	840,000				840,000	
DEMO ELITE GRAPHICS	30,000				30,000	
MFI DOCUMENTS SOLUTIONS	83,520				83,520	
TOTAL KENYA	100,000				100,000	
OASIS PRESS SUPPLIES	243,056				243,056	
CANJI TRADING VENTURES	209,700				209,700	
TOTAL KENYA	180,000				180,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
CRYSTAL BRANDS COMMUNICATION	162,750				162,750	
CLAMAX ENTERPRISES	203,740				203,740	
DIXA AGROVET LTD	228,000				228,000	
SAFARICOM	201,000				201,000	
KINGS WAY TYRES LTD	150,385				150,385	
KINGS WAY TYRES LTD	176,530				176,530	
FRALET AGENCIES	486,840				486,840	
SHREEJ SERVICE STATION	91,700				91,700	
SPANNERS MASTERS	41,225				41,225	
SIMNET	83,750				83,750	
SHAMISKO TRADERS LTD	243,300				243,300	
KINGS WAY TYRES LTD	146,389				146,389	
HUFRA KENYA LTD	50,000				50,000	
SPANNERS MASTERS	17,260				17,260	
PRADID INVESTMENTS	248,800					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					248,800	
G.K PRISONS	1,152,000				1,152,000	
KINGSWAY TYRES	183,576				183,576	
COMPULYNX NYANZA LTD	22,500				22,500	
TOTAL KENYA	20,000				20,000	
CMC MOTORS GROUP	4,829,320				4,829,320	
TOYOTA KENYA	5,684,000				5,684,000	
ELETRONIC INFORMATION	60,000				60,000	
ANNSHARO COMPANY LTD	126,875				126,875	
ANNSHARO COMPANY LTD	83,845				83,845	
BISMACK AGENCY LTD	640,000				640,000	
KEMSA	87,281,609				87,281,609	
SEAL HONEY LTD	93,129				93,129	
LUNAR MARKETING AGENCIES	208,900				208,900	
DOUBLE SHASA LTD	530,150				530,150	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
NEMYSKY ENTERPRISES	495,000				495,000	
FRACA SERCOM LTD.	709,000				709,000	
CANJI TRADING VENTURES LIMITED	535,400.00				535,400.00	
STELLAR COVENANT SOLUTION	1,274,350.00				1,274,350.00	
GAAB COMMUNICATIONS LTD	405,000.00				405,000.00	
INTERCOM INVESTMENT	638,400				638,400	
INTERCOM INVESTMENT	706,800				706,800	
GREEN KEY SOLUTION	780,300				780,300	
GREEN KEY SOLUTION	349,940				349,940	
KINGSWAY TYRES LTD	853,600				853,600	
M/S PHETRAM CO.LTD	29,600				29,600	
M/S PHETRAM CO.LTD	344,580				344,580	
NAMATSI& CO. ADVOCATES	363,000				363,000	
PAN AFRICAN EQPT KENYA	1,462,359				1,462,359	
M/S ABLE ENTERPPRISES	200,336				200,336	
KINGSWAYS TYRES LTD	1,271,660					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					1,271,660	
ACCOUNTABILITY INSTITUTE	5,400,000				5,400,000	
KENYA AGRICULTURAL(KALRO)	4,000,000				4,000,000	
KAKAMEGA FARMERS AGENCY	497,760				497,760	
JOLWA FARM KENYA LTD	2,884,920				2,884,920	
BUSINDE PASSION FRUITS	3,000,000				3,000,000	
GLESUS AQUA DEV ENTERPRISE	1,229,580				1,229,580	
DIXA AGROVET LTD	445,320				445,320	
KABRAS AGROVET	259,200				259,200	
JAMBO FEEDS	2,396,850				2,396,850	
JAMBO FEEDS	2,396,850				2,396,850	
LABED CASH MARINE	573,000				573,000	
JAMBO FEEDS	2,396,890				2,396,890	
LABED CASH MARINE	2,436,000				2,436,000	
PUNJANI ELECTRCAL & INDUSTRIAL HARDWARE LTD	1,967,315				1,967,315	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
TOTAL	160,410,157				**160,410,157**	
Sub-Total						
Supply of services						
KPLC	87,274				87,274	
ANDREW GAVALA	63,000				63,000	
ATS TRAVEL	11,950				11,950	
ATS TRAVEL	180,460				180,460	
BUKURA AGRICULTURAL TRAINING CENTRE	318,000				318,000	
BUKURA AGRICULTURAL TRAINING CENTRE	2,297,400				2,297,400	
CMC MOTORS	75,702				75,702	
CMC MOTORS	164,765				164,765	
CMC MOTORS	98,187				98,187	
CRYSTAL BRANDS COMMUNICATION	977,662				977,662	
DEMO ELITE GRAPHICS	85,000				85,000	
GOLF HOTEL	196,020				196,020	
INSTITUTE OF HUMAN RESOURCE MGT	82,000				82,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
JOHN OLOO LIBOYI	45,000				45,000	
JUBILEE INSURANCE	1,736,368				1,736,368	
KAKAMONI HOLDINGS	22,750				22,750	
KAKAMONI HOLDINGS	385,000				385,000	
KENYA INSTITUTE OF MANAGEMENT	90,000				90,000	
MISIGO MOTORS	154,350				154,350	
MULEMBE COMMUNICATIONS CENTRE	290,000				290,000	
MUSENO CATERERS	135,000				135,000	
PLUTON ICT LTD	5,856,580				5,856,580	
RENTOKIL INITIAL	201,492				201,492	
RMA MOTORS	32,372				32,372	
SHREEJI SERVICE STATION	800,000				800,000	
WEST FM	400,000				400,000	
ZIZCO GROUP LIMITED	1,603,120				1,603,120	
ZIZCO GROUP LIMITED	1,603,120					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					1,603,120	
GOLDEN PROTECTION	630,000				630,000	
HOTEL FRELIAN	35,200				35,200	
CRYSTAL BRANDS COMMUNICATION	264,000				264,000	
ALCAZAR HOTEL	237,500				237,500	
KAKAMONI HOLDINGS	3,500				3,500	
M/S MOTHERLAND KENYA	30,000				30,000	
THE STANDARD MEDIA GRP	1,628,640				1,628,640	
NYACHAE & ASHITSIVA ADVOCATES	133,000				133,000	
NYACHAE & ASHITSIVA ADVOCATES	500,000				500,000	
INSTITUTE OF INTERNAL AUDITORS	13,000				13,000	
THE STAR	171,007				171,007	
MAKUMI AGENCIES	14,750				14,750	
THE STANDARD MEDIA GRP	81,089				81,089	
GREEN KEY SOLUTIONS	204,264				204,264	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
TINA VICTORIA FISH CENTRE	9,000				9,000	
ELILYN ARTS & GARMENTS	40,000				40,000	
ELILYN ARTS & GARMENTS	40,000				40,000	
ASTERISK SYSTEMS LTD	1,257,904				1,257,904	
DOUBLE SHASA LTD	233,400				233,400	
MUSENO CATERERS	86,000				86,000	
GOLF HOTEL	35,000				35,000	
GOLF HOTEL	99,200				99,200	
JAMINDAS PARADISE MOTEL	82,500				82,500	
GOLF HOTEL	56,840				56,840	
GOLF HOTEL	76,120				76,120	
GOLF HOTEL	56,860				56,860	
RAYDOLL TOURS & TRAVEL	45,600				45,600	
RAYDOLL TOURS & TRAVEL	50,850				50,850	
KINGSWAY TYRES LTD	145,319					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					145,319	
LONGROCK TOURS & TRAVELS	23,858				23,858	
LONGROCK TOURS & TRAVELS	20,540				20,540	
LONGROCK TOURS & TRAVELS	21,225				21,225	
LONGROCK TOURS & TRAVELS	11,890				11,890	
LONGROCK TOURS & TRAVELS	10,395				10,395	
NAMATSI & CO. ADVOCATES	611,150				611,150	
AFRICAN TOUCH SAFARIS	390,660				390,660	
AFRICAN TOUCH SAFARIS	49,910				49,910	
AFRICAN TOUCH SAFARIS	158,350				158,350	
AFRICAN TOUCH SAFARIS	309,160				309,160	
AFRICAN TOUCH SAFARIS	60,935				60,935	
AFRICAN TOUCH SAFARIS	303,875				303,875	
AFRICAN TOUCH SAFARIS	25,490				25,490	
AFRICAN TOUCH SAFARIS	53,710				53,710	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
AFRICAN TOUCH SAFARIS	26,490				26,490	
AFRICAN TOUCH SAFARIS	10,250				10,250	
AFRICAN TOUCH SAFARIS	45,650				45,650	
AFRICAN TOUCH SAFARIS	48,950				48,950	
AFRICAN TOUCH SAFARIS	49,575				49,575	
AFRICAN TOUCH SAFARIS	25,000				25,000	
AFRICAN TOUCH SAFARIS	29,360				29,360	
AFRICAN TOUCH SAFARIS	12,000				12,000	
AFRICAN TOUCH SAFARIS	27,385				27,385	
AFRICAN TOUCH SAFARIS	13,010				13,010	
AFRICAN TOUCH SAFARIS	12,000				12,000	
AFRICAN TOUCH SAFARIS	48,465				48,465	
AFRICAN TOUCH SAFARIS	9,700				9,700	
AFRICAN TOUCH SAFARIS	12,000				12,000	
AFRICAN TOUCH SAFARIS	28,020					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					28,020	
AFRICAN TOUCH SAFARIS	27,385				27,385	
AFRICAN TOUCH SAFARIS	92,000				92,000	
AFRICAN TOUCH SAFARIS	87,000				87,000	
AFRICAN TOUCH SAFARIS	368,965				368,965	
AFRICAN TOUCH SAFARIS	29,810				29,810	
AFRICAN TOUCH SAFARIS	55,115				55,115	
CRYSTAL BRANDS COMMUNICATION	235,000				235,000	
NEMYSKY ENTERPRISES	84,000				84,000	
GOLF HOTEL	27,840				27,840	
TINA VICTORIA FISH CENTRE	226,500				226,500	
THE STANDARD GROUP	122,148				122,148	
SAFARICOM LTD	20,000				20,000	
SAFARICOM LTD	89,000				89,000	
SAFARICOM LTD	20,000				20,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
SAFARICOM LTD	52,000				52,000	
SAFARICOM LTD	26,000				26,000	
SAFARICOM LTD	26,000				26,000	
SAFARICOM LTD	400,000				400,000	
MAKUMI AGENCIES	12,850				12,850	
PLANET DISTRIBUTORS	102,200				102,200	
JULIKA AUTOMOBILE	949,978				949,978	
ROYAL CITY HOTEL LTD	70,000				70,000	
SAFARICOM	208,000				208,000	
VILLAGIO TRAVELS & TOURS	89,000				89,000	
JULIKA AUTOMOBILE	140,010				140,010	
JULIKA AUTOMOBILE	600,000				600,000	
KINGS WAY TYRES LTD	185,230				185,230	
GEAMU INVESTMENT	44,300				44,300	
SAFARICOM	244,250					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					244,250	
PLANET DISTRIBUTORS	75,020				75,020	
PLANET DISTRIBUTORS	313,900				313,900	
JULIKA AUTOMOBILE	36,000				36,000	
SAILO GARAGE AND SPARES	119,800				119,800	
MAKUMI AGENCIES	148,000				148,000	
AGRIC.SOCIETY OF KENYA	105,000				105,000	
JULIKA AUTOMOBILE	900,000				900,000	
KINGS WAY TYRES LTD	176,530				176,530	
MUMIAS SHEPHARD HOTEL	57,000				57,000	
BUKURA ATC	655,000				655,000	
SAFARICOM	336,074				336,074	
SHREEJ SERVICE STATION	509,580				509,580	
LUMS CO LTD	144,768				144,768	
SHREEJ SERVICE STATION	162,500				162,500	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
GOLF HOTEL	45,800				45,800	
ICPAK	10,000				10,000	
GOLF HOTEL	47,050				47,050	
BHOGALS AUTOWORLD	75,226				75,226	
CIC LIFE ASSURANCE	30,296				30,296	
LATASHA PRINTERS	367,500				367,500	
MAKUMI AGENCIES	16,500				16,500	
NATION MEDIA GROUP	182,700				182,700	
VILLAGIO TRAVEL & TOURS	95,190				95,190	
SAFARICOM LTD	10,000				10,000	
MUSENO CATERERS	16,000				16,000	
AFRICAN TOUCH SAFARIS	9,500				9,500	
KAKAMONI HOLDINGS	111,550				111,550	
SPANNER MASTERS	100,000				100,000	
TUNAI TOURS	102,000					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					102,000	
MUSENO CATERERS	100,000				100,000	
MUSENO CATERERS	52,000				52,000	
MUSENO CATERERS	24,500				24,500	
TOTAL KENYA	300,000				300,000	
GEAMU INVESTMENT	12,500				12,500	
GEAMU INVESTMENT	15,500				15,500	
AFRICAN TOUCH SAFARIS	14,815				14,815	
GOLF HOTEL	64,300				64,300	
GOLF HOTEL	119,000				119,000	
GOLF HOTEL	59,805				59,805	
GOLF HOTEL	34,800				34,800	
SAFARICOM KENYA	10,000				10,000	
THE STANDARD GROUP LTD	101,964				101,964	
BISHOP NICHOLAS STAM	19,410				19,410	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
DIAMOND ROCK RESORT	105,284				105,284	
JULIKA AUTOMOBILE	60,000				60,000	
MOUNT KENYA UNIVERSITY	745,000				745,000	
MUSENO CATERERS	36,100				36,100	
MUSENO CATERERS	150,000				150,000	
NYOTA FREQUENCY MODULATION	170,000				170,000	
SHIEYWE GUEST HOUSE	40,000				40,000	
SAFARICOM LTD	384,000				384,000	
BROADLAND AUTOMOBILES	25,200				25,200	
JULIKA AUTOMOBILES	360,000				360,000	
BROOKHART INVESTMENT	1,271,000				1,271,000	
MISIGO MOTORS GARAGE	160,312.00				160,312.00	
TAWANE ENTERPRISES LTD	652,500				652,500	
NAMATSI& CO. ADVOCATES	386,200				386,200	
MAKUMI AGENCIES	176,500				176,500	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
ORIJO ENTERPRISES	35,000				35,000	
CMC MOTORS GROUP LTD	196,519				196,519	
CMC MOTORS GROUP LTD	242,447				242,447	
CMC MOTORS GROUP LTD	17,406				17,406	
CMC MOTORS GROUP LTD	224,374				224,374	
CMC MOTORS GROUP LTD	510,983				510,983	
KLEEN HOMES	75,000				75,000	
KLEEN HOMES	75,000				75,000	
THE STANDARD GROUP	904,800				904,800	
NAMATSI & CO. ADVOCATES	397,800				397,800	
CMC MOTORS	65,221				65,221	
NAMATSI &CO.ADVOCATES	918,980.00				918,980.00	
EVDA ENTERPRISES LTD	1,028,456.00				1,028,456.00	
KHASOA & CO ADVOCATES	1,470,892				1,470,892	
JULIKA AUTOMOBLE	113,900				113,900	
JULIKA AUTOMOBLE	91,790					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
					91,790	
JULIKA AUTOMOBLE	113,900				113,900	
JULIKA AUTOMOBLE	136,010				136,010	
JULIKA AUTOMOBLE	158,120				158,120	
JULIKA AUTOMOBLE	136,010				136,010	
JULIKA AUTOMOBLE	91,790				91,790	
MITRA ENTERPRISES	60,000				60,000	
SHREEJ SERVICE STATION	69,680				69,680	
JULIKA AUTOMOBLE	136,010				136,010	
PRESTIGE FILLING STATION	144,500				144,500	
SHREEJ SERVICE STATION	113,900				113,900	
JULIKA AUTOMOBLE	108,000				108,000	
BUKURA ATC	170,000				170,000	
MULUKORA INVESTMENT LTD	1,926,000				1,926,000	
MULUKORA INVESTMENT LTD	1,605,950				1,605,950	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
UPECA ENVI SOLUTION	323,448				323,448	
JULIKA AUTOMOBLE	1,434,050				1,434,050	
AJEGA ELECTRICAL	185,000				185,000	
ESKAY FARM LTD	2,300,000				2,300,000	
RIDHI PHAMACEATICAL	609,400				609,400	
AL-SAM MOTORS	46,800				46,800	
P KUNDU ARCHITECTS	5,050,940				5,050,940	
KPLC WEST KENYA AREA	631,524				631,524	
Sub-Total	**63,865,473**				**63,865,473**	
Grand Total	**626,364,291**				**626,364,291**	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/2016	Historical Cost (Kshs) 2014/2015
Land	49,281,000	9,230,885
Buildings and structures	636,632,535	23,668,979
Transport equipment	162,454,353	57,948,538
Office equipment, furniture and fittings	15,158,708	22,881,574
ICT Equipment, Software and Other ICT Assets	25,684,179	32,732,031
Other Machinery and Equipment	-	15,429,126
Intangible assets	4,837,200	
Total	**849,106,857**	**161,891,133**

ANNEX 5 – SUMMARY OF TRANSFER OF FUNDS TO OTHER INSTITUTIONS

TRANSFERS TO OTHER INSTITUTIONS KSH 620,900,851						
TRANSFER TO HOSPITALS 456,030,251						
25-Apr	D493	Health	Khwisero health centre	transfer of funds	10,000,000.00	
25-Apr	D494	Health	Shianda Health Centre	transfer of funds	10,000,000.00	
	D502	HEALTH	Butere county Hospital	Transfer	10,000,000.00	
	D503	HEALTH	Lumakanda county hospital	Transfer	10,000,000.00	
	D504	HEALTH	Mautuma SC Hospital	Transfer	10,000,000.00	
	D505	HEALTH	Matungu SC Hospital	Transfer	10,000,000.00	
	D506	HEALTH	Shibwe SC Hospital	Transfer	10,000,000.00	
	D507	HEALTH	Malava C Hospital	Transfer	10,000,000.00	
	D508	HEALTH	Likuyani SC Hospital	Transfer	10,000,000.00	
	D509	HEALTH	Igukhu C Hospital	Transfer	10,000,000.00	
HEALTH	694	HEALTH	Shamakubu hospital	Transfer	50,000,000.00	
HEALTH	693	HEALTH	Mumias c hospital	Transfer expansion of non residential buildings	50,000,000.00	
HEALTH		HEALTH	Shamakubu hospital	Transfer expansion of non residential buildings	50,000,000.00	

	R342	HEALTH	Matungu s/county hosp	Transfer	1,000,000.00	
24/9/2015	R1513	HEALTH	Min Of Health	Danil funds	5,280,370.00	
25/9/2015	R1642	HEALTH	Min Of Health	TFR.First lady	3,200,000.00	
30/9/2015	R1732	HEALTH	Min Of Health	Transfer-MOH	3,274,000.00	
3-Nov		HEALTH	County Gov of KAKA	R2889	2,729,693.00	
1-Dec	D248	HEALTH	Min.of health	Transfer	17,000,000.00	
16-Feb		HEALTH	Matungu Hsptal	Transfer	992,844.00	
	233	HEALTH	HOSPITAL AIE		16,639,575.00	
19/8/2015		HEALTH	MATUNGU HOSPITAL	AIE's	1,000,000.00	
		HEALTH	The Equity Manager Equity Bank	**Hospital AIE's**	20,833,258.00	
29-Sep	43	HEALTH	Manager Equity Bank	**Hospitals AIE's**	22,083,258.00	
11/3/2015	644	HEALTH	Manager equity bank	H.S.S.F.	5,280,000.00	
11/20/2015	664	Vch no. 149	Manager equity bank	HOSPITAL AIE	22,217,848.00	
DECEMBER	206	722	Hospitals	TRANSFERS	17,836,058.00	
JANUARY	301		MANAGER EQUITY	HOSPITAL A.I.E.'S	22,223,949.00	
FEBRUARY	406		MANAGER EQUITY	**A.I.E'S**	22,019,699.00	
	693		ManagerEquity	A.I.E's		

					22,419,699.00	456,030,251.00
COUNCIL OF GOVERNORS 14,470,000						
22/9/2015	R1342	Office of Governor	council of Governors	Contribution	3,125,000.00	
12-Jan	R4359	contributions	Council of Governors	Contribution	3,125,000.00	
25-Jan	R4719	contributions	Council of Governors	Contribution	3,125,000.00	
23-Mac	R6982	subscription	Council of Governors	Contribution	4,875,000.00	
4/1/2016	1008	membership fee	Council of Governors	Contribution	220,000.00	14,470,000.00
TRANSFER JUNE COOPERATIVE BANK DEVELOPMENT 150,400,600						
			Kakamega county	school support programme	147,000,000.00	
			Kakamega county	Bursaries	3,400,600.00	150,400,600.00
Totals for Transfers to other Institution						**620,900,851.00**

ANNEX 5 – SUMMARY OF WARD BASED PROJECTS BANK BALANCES

	WARD BASED PROJECTS BANK BALANCES 2015/2016		
NO	SUB COUNTY	WARD-BANK ACCOUNTS	CLOSING BALANCE
1		BUTALI/CHEGULO ACC NO 01141545731200 COOP BANK	7,227,633.00
2	MALAVA SUB COUNTY	CHEMCHE WARD ACC NO 1150144297 KCB	10,952,922.00
3		EAST KABRAS WARD ACC NO 1150308230 KCB	10,588,788.00
4		MUGAI/SHIRUGU ACC NO 01141545731300 COOP BANK	7,432,300.00
5		MANDA SHIVANGA ACC NO 1150232145 KCB	9,986,788.00
6		SOUTH KABRAS ACC NO 1150144874 KCB	9,918,973.00
7		WEST KABRAS ACC NO 01141545721600 COOP BANK	8,041,615.00
8	SHINYALU SUB COUNTY	*ISUKHA NORTH ACC NO*	5,084,229.80
9		*ISUKHA CENTRAL ACC NO 078000030971 FAMILY*	5,014,692.70
10		*MURHANDA ACC NO 078000031154 FAMILY*	3,454,129.42
11		*ISUKHA WEST ACC NO 01141545722800 COOP BANK*	3,511,315.50
12		*ISUKHA SOUTH ACC NO 1150396814 KCB*	5,795,110.90
13		*ISUKHA EAST*	7,307,727.70
14		MAUTUMA, ACC NO 078000031175 FAMILY BANK	8,417,296.85
15	LUGARI SUB COUNTY	CHEKALINI ACC NO FAMILY BANK 078000031151	9,736,832.66
16		LWANDETI ACC NO FAMILY BANK 078000031178	10,486,280.84
17		CHEVAYWA ACC NO 01141545740600 COOP BANK	9,858,983.65
18		LUGARI ACC NO 078000031146 FAMILY BANK	4,472,968.11
19		LUMAKANDA ACC NO FAMILY BANK078000031181	3,365,699.40
20	MUMIAS EAST SUB COUNTY	MALAHA/ISONGO ACC NO 081000007463 FAMILY	4,515,161.09
21		EAST WANGA ACC NO 081000007455 FAMILY	5,234,882.98
22		LUSHEYA/LUBINU ACC NO 1150202904 KCB	3,426,093.50
23	IKOLOMANI SUB COUNTY	IDAKHO NORTH ACC NO 078000031173 FAMILY	5,384,628.36

24		IDAKHO EAST ACC NO O78000031092 FAMILY	7,777,183.09
25		IDAKHO CENTRAL ACC NO 078000031172 FAMILY	8,972,848.52
26		IDAKHO SOUTH ACC NO 078000031101 FAMILY	5,969,646.49
27		MUSANDA 081000007465 family bank	2,985,385.60
28	MUMIAS WEST SUB COUNTY	ETENJE WARD 081000007443 family bank	6,999,899.80
29		MUMIAS CENTRAL 0680262136487 equity bank	8,195,908.75
30		MUMIAS NORTH 01141498761800 coop bank	4,770,853.70
31	LURAMBI SUB COUNTY	BUTSOTSO SOUTH ACC NO 0500262138481 EQUITY	7,780,653.60
32		BUTSOTSO CENTRAL ACC NO 1150242442 KCB	6,109,017.70
33		BUTSOTSO EAST ACC NO 078000031165 FAMILY	5,793,140.60
34		SHIEYWE ACC NO 078000031184 FAMILY	6,825,703.00
35		SHIRERE ACC NO 078000031216 FAMILY	3,994,151.40
36		MAHIAKALO ACC NO 078000031219 FAMILY	5,408,650.44
37	KHWISERO SUB COUNTY	KISA WEST ACC NO 01141498748900 COOP BANK	5,246,069.50
38		KISA CENTRAL ACC NO 01141498748700 COOP BANK	5,154,830.10
39		KISA NORTH ACC NO 01141498748500 COOP BANK	7,686,264.00
40		KISA EAST ACC NO 01141498748200 COOP BANK	9,654,540.00
41	BUTERE SUB COUNTY	MARAMA CENTRAL ACC NO 081000007548 FAMILY	4,970,563.93
42		NORTH MARAMA ACC NO 081000007030 FAMILY	3,318,956.90
43		MARAMA SOUTH ACC NO 01141498761300 COOP BANK	8,613,308.95
44		SHIANDA MARENYO ACC NO 01141498760600 COOP BANK	6,322,465.85
45		WEST MARAMA ACC NO 01141498761500 COOP BANK	7,864,934.80
46	NAVAKHOLO SUB COUNTY	BUNYALA WEST ACC NO 078000031133 FAMILY	4,268,396.00
47		BUNYALA EAST ACC NO 01141545735500 COOP	1,702,639.15
48		BUNYALA CENTRAL ACC NO 078000031133 FAMILY	3,238,846.00
49		INGOTSE EMATIA ACC NO 078000031185 FAMILY	7,576,339.00
50		SHINOYI/SHIKOMARI ACC NO 078000031107 FAMILY	10,544,705.15
51	MATUNGU SUB COUNTY	MAYONI FAMILY BANK A/C 081000007458	3,774,197.25
52	-	KHALABA FAMILY BANK 81000007450	3,497,171.50

53	-	KHOLERA FAMILY BANK A/C NO, 081000007453	4,864,498.74
54	-	NAMAMALI family bank a/c no.081000007460	4,955,380.85
55	-	KOYONZO family bank a/c no.081000007452	7,347,981.59
56		NZOIA WARD 1150191007 KCB MOIS BRIDGE	11,463,951.35
57		SINOKO WARD 0500262151198 EQUITY KAKAMEGA	8,930,500.83
58		KONGONI WARD 1150193425 KCB MOIS BRIDGE	7,472,872.30
59		LIKUYANI WARD 01141545644200 coop bank KAKAMEGA	4,087,755.50
60		SANGO WARD 078000030969 FAMILY KAKAMEGA	6,122,357.90
		TOTAL	**389,477,622.29**