

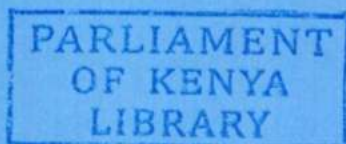
REPUBLIC OF KENYA



Enhancing Accountability

PAPERS LAID	
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CLERK AT THE TABLE	MS. ANGELA NACHARIA

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KAKAMEGA

**FOR THE YEAR ENDED
30 JUNE, 2022**



KAKAMEGA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

Kakamega County Assembly
Annual Report and Financial Statements For the year ended 30 June 2022

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1. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 89 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

No.	Designation	Name
1.	Speaker of the County Assembly	-Hon. Morris Buluma
2.	Ag,Clerk of the County Assembly	- John M. Simwah
3.	Head of Departments	-
NO.	DEPARTMENTS	HEAD
1.	Clerks	Nicholas Anywa
2.	Human Resource and Administrative Services	Judith Makokha
3.	Legal Services	Ag. Brain Shivachi
4.	Hansard and Public Communications	Kennedy Okwachi
5.	Public Communications	Gilbert Ongachi
6.	Information Communication and Technology	Peter Mutoka
7.	Research Services & Library	Susan Musumba
7.	Finance and Accounting	Pascal Mwanje
8.	Purchases and Supplies	Ernest Makhulo
9.	Serjeant at Arms	Patrick Litaba
10.	Internal Audit	Nelphat Mbat

Key Entity Information and Management (Continued)

c. Fiduciary Management

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	- John M. Simwah
2.	Chief Finance Officer	- Pascal L. Mwanje
4.	Principal Human Resource	- Judith Makokha

(c) Fiduciary Oversight Arrangements.

The assembly has committees to oversight the work done by it. These include:

- Audit committee activities
The assembly has an audit committee in place which looks at the Internal audit reports and gives recommendations on them.
- Finance committee activities
The committee looks at all financial bills brought to the assembly, overseas all matters related to county treasury and revenue.
- Public Accounts and Investment committee
Examines reports accounts and workings of the county public investments
- Budget and Appropriation committee
It investigates inquire and report on all matters related to coordination control and monitoring of county budget. All committee reports are deliberated in the house for resolutions.

(d) Entity Headquarters

P.O. Box 1470- 50100
County Assembly chambers
Fitina Road
KAKAMEGA, KENYA

(e) Entity Contacts

Telephone: (254) 715521221

E-mail: kakamegacountyassembly@gmail.com

Website: www.kakamega-assembly.go.ke

(f) Entity Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

Cooperative bank of kenya

Kakamega.

Family Bank of Kenya

Kakamega

(g) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Foreword By the Clerk of The Assembly

Kakamega County Assembly has 89 Members of County assembly, 60 are elected and 29 nominated. In the Financial Year 2021/2022, the Assembly had a staff establishment of 92 members of staff.

The performance of the Assembly in Financial Year 2021/2022 had so many challenges like late funding and challenges related to the elections. The performance has been explained below:

2.1 Budget performance

The County assembly had a budget of Kshs 1,278,878,607 of which was fully financed. The actual expenditure for the year ended 30th June 2022 was Kshs 1,277,606,706 Leaving a surplus of Kshs 1,271,841

2.2 Operational Performance

- a) The year under review the assembly had few session due to the fact that it was an election year and the assembly adjourned early . In the Financial year ended 30th June 2022 the County assembly managed to pass 7 Laws as shown below,

ACT PASSED	EXPECTED EFFECIENCY IMPROVEMENT	BENEFITS TO MWANANCHI
1. The Kakamega County Natural Resources Management Act, 2022	Management of natural resources in the county	Coordinated mining business
2. The Kakamega County Health Services Act, 2022	Improve in health services in all county managed hospitals	Improved health services
3. The Kakamega county enforcement service (amendment)act,2022	Regulate and improve county Laws enforcement by county Askaris.	Reduced harassment and structured enforcement of Laws
4. The Kakamega county persons with disability act,2022	Improve in handling and helping persons with disability and ensure the Constitution requirements are adhered to.	Inclusion of PWD in county development
5. The Kakamega County Finance Act, 2022	Regulate fees charged by the county to meet its 2021/2022 budget financing	Coordinated revenue collection
6. The Kakamega County Appropriation Act.2022		
7. The Kakamega County Supplementary Act, 2022		

- b) The County Assembly of Kakamega passed its budget on 25th May 2021. In the financial year the assembly passed three supplementary budgets. Supplementary one was passed on 18th December 2021, supplementary two was passed on 5th April 2021 and third supplementary on 31st May 2022.
- c) County Assembly had 25 committees as shown below and as stipulated in the Standing orders,

No.	Committee Name	Success over the period
1.	County Assembly Business Committee	The committee jointly or independently helped to pass the Laws named above.
2.	Committee on Selection	
3.	Liaison Committee	
4.	County Assembly powers, privileges and Immunity Committee	
5.	Committee on Appointments	
6.	County Public Accounts and Investments committee	
7.	County Budget and Appropriations Committee	
8.	County Assembly Procedure and Rules Committee	
9.	Committee on Finance and Economic planning	
10.	Committee on Monitoring and Implementation	
11.	Committee on Delegated County Legislation	
12.	County Assembly Broadcasting and library Committee	
13.	County Assembly Justice and Legal affairs committee	
14.	County Assembly Speaker's Panel Committee	
15.	County Assembly Liaison committee	
16.	Agriculture, Livestock, Fisheries and Cooperatives Committee	
17.	Committee on Health services	
18.	Committee on Physical planning, Lands, Housing and Urban areas	
19.	Committee on Early Childhood Education and Vocational training	
20.	Committee on Labour, Social Services, Culture, Youth and Sports	
21.	Committee on Public Service and County Administration	
22.	Committee on Environment, Natural Resources, Water and Forestry	
23.	Committee on Trade, Tourism and Industrialization	
24.	Committee on Transport and Infrastructure	
25.	Committee on Ward Development Fund	

2.3 Performance of key development projects

- a) County Assembly planned to undertake one development project of Construction of the Chambers; however this was not implemented as it was changed during supplementary budget preparation.

2.4 Comment on value-for-money achievements

In the Financial Year 2021/2022, the Assembly did not have any development project. The assembly in all its activities has achieved value for money. Oversight has increased which has indirectly benefited the community through improved infrastructure and medical care.

2.5 Challenges and Recommended Way Forward

The major challenge the assembly faces is untimely disbursement of funds from the National Treasury. The Assembly has no any other source of revenue to finance its budget and whenever funds are not received or disbursed late, this renders budget utilisation impossible.

The way forward on this challenge is enactment of Laws to allow the assembly receive its exchequer directly from the National treasury and not through the county executive.

The assembly has new management, and we are looking forward to construction of a new Assembly Chamber to create more space for MCAs and members of staff.

The assembly has ensured staff welfare is number one and it has allowed the staff to have a welfare. It has also ensured that all members of staff are on medical scheme.



Name: John M. Simwah

Ag. Clerk of the County Assembly

3. Statement of Performance Against County Assembly Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Kakamega is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 2021/2022 MCA were trained on bill generation and oversight of funds
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	25 standing orders were reviewed and resulted to 124

4. Corporate Social Responsibility Statement/Sustainability Reporting

Kakamega County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on Kakamega county assembly pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

a) Sustainability strategy and profile -

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

b) Environmental performance

The assembly does not involve directly with the communities but they usually engage the public during public participations. During this engagement the assembly takes views of the community on their priorities in coming up with various legislations.

c) Employee welfare

Employee welfare is well looked into by the assembly by ensuring that employee are trained on different roles. The assembly usually sponsor staff to training at various schools including Kenya school of government. The staff and their dependants are also covered through a medical scheme by the assembly. Also WIBA has been provided to the staff. The assembly management has allowed the staff to have their own independent staff welfare to look into issues affecting the staff.

d) Market place practices-

a) Responsible competition practice.

The assembly does not engage in competition practices as its operations are governed by the law. It tries to improve oversight and legislation for the people of Kakamega County as a whole.

b) Responsible Supply chain and supplier relations- e

Kakamega county assembly ensures quality in its legislation and oversight by ensuring that its standing orders are followed. The assembly has endeavoured to see the suppliers of goods and services are well treated and paid on time, However there has been some challenges in settling suppliers bills due to late disbursement of funds. However the suppliers are immediately paid as soon as assembly receives its funds.

c) Responsible marketing and advertisement-

The assembly does not advertise for its services as this are laid down in the Constitution and Acts of Parliament.

d) Product stewardship-

In most cases the consumer of assembly services are the members of the public. Consumer rights and interests are always addressed during public participations.

e) Community Engagements-

The assembly does not involve directly with the communities but they usually engage the public during public participations. During this engagement the assembly takes views of the community on their priorities in coming up with various legislations.

f) Others

Kakamega county Assembly engages the public during public participations and therefore does not have directly CSR

5.Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

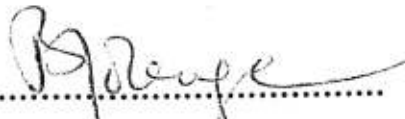
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the

County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 24/9/ 2022.

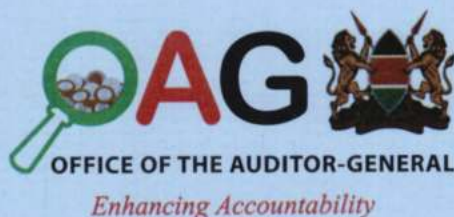


Name: John M. Simwani

Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

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mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KAKAMEGA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

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 34, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other

explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kakamega as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and bank balance of Kshs.4,641,273 out of which the adjusted cash book balance of Co-operative Bank reflects an amount of Kshs.925,421 as at 30 June 2022. However, excluded in this balance is Kshs.8,181,048 and Kshs.4,169,723 being payments in bank statements not recorded in cash book and receipts in cash book not reflected in bank statements respectively.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.4,641,273 could not be confirmed.

2. Inaccuracies in Compensation of Employees

The statement of receipts and payments reflects an amount of Kshs.658,038,380 in respect of compensation of employees as disclosed in Note 2 to the financial statements. However, payment schedules, the IPPD, manual payroll and journal vouchers provided for audit review reflect a balance of Kshs.564,270,005. The variance of Kshs.93,768,375 was not explained or reconciled.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.658,038,380 could not be confirmed.

3. Un-supported Pending Bills

Note 1 under Other Disclosures to the financial statements reflects a balance of Kshs.53,028,597 in respect of pending accounts payable, as disclosed in Annex 1 to the financial statements. However, the amount includes an amount of Kshs.14,582,045 relating to air travel, conference facilities, supply of tonners and Hansard equipment which were not supported by boarding passes, stores ledgers, invoices, quotations and inspection and acceptance reports.

In the circumstances, the accuracy of the pending accounts payables balance of Kshs.14,582,045 could not be confirmed.

4. Un-supported Expenditure

4.1 Other Operating Expenses

The statement of receipts and payments reflects an amount of Kshs.592,824,457 in respect of use of goods and services which, as disclosed in Note 3 to the financial statements, includes Kshs.22,543,100 relating to other operating expenses. However, the amount of Kshs.22,543,100 includes Kshs.6,280,000 relating to contracted professional services paid to various service providers which were not supported by invoices and fee notes.

In the circumstances, the accuracy of the operating expenses amount of Kshs.6,280,000 could not be confirmed.

4.2 Foreign Travel Expenses

The approved budget of the County Assembly for the year under review indicates that the County Assembly had an approved expenditure budget of Kshs.5,720,300 in respect of foreign travel for the year. However, the County Assembly incurred actual expenditure of Kshs.8,034,638 on the item as disclosed in Note 3 to the financial statements. No evidence was provided to support the over-expenditure of Kshs.2,314,338.

Further, the actual expenditure of Kshs.8,034,638 includes expenditure totalling Kshs.5,721,842 which was not supported by imprest warrants, training certificates and reports arising from the foreign trips.

In the circumstances, the accuracy of the foreign travel expenses amount of Kshs.5,721,842 could not be confirmed.

4.3 Catering and Conference Facilities

The statement of receipts and payments reflects an amount of Kshs.592,824,457 in respect of use of goods and services which, as disclosed in Note 3 to the financial statements, includes Kshs.25,785,637 relating to hospitality supplies and services. However, the amount of Kshs.25,785,637 includes expenditure totalling Kshs.12,676,340 comprising of Kshs.3,113,290 incurred on hire of catering and conference facilities and Kshs.9,563,050 incurred on purchase of bottled water.

However, the two expenditures were not supported by user requisitions, invitation letters, attendance registers, workshop programmes, notices of meetings, committee minutes, reports from conferences and procurement documents and stores records for the bottled water.

In the circumstances, the accuracy of the catering and conference facilities amount of Kshs.12,676,340 could not be confirmed.

4.4 Domestic Travelling, Accommodation and Subsistence Allowance

The statement of receipts and payments reflects an amount of Kshs.592,824,457 in respect of use of goods and services which, as disclosed in Note 3 to the financial statements, includes an amount of Kshs.278,843,617 relating to domestic travel and

subsistence allowances. However, the amount of Kshs.278,843,617 includes expenditure totalling Kshs.27,636,350 for which imprest warrants, imprest requisitions, accountability receipts, training programmes, and attendance registers were not provided for audit review.

In the circumstances, the accuracy of the domestic travelling and subsistence allowances amount of Kshs.27,636,350 could not be confirmed.

4.5 Office and General Expenses

The statement of receipts and payments reflects an amount of Kshs.592,824,457 in respect of use of goods and services which, as disclosed in Note 3 to the financial statements, includes an amount of Kshs.149,174,180 relating to office and general supplies and services. However, the amount of Kshs.149,174,180 includes expenditure totalling Kshs.22,753,408 whose payment vouchers were not supported by local purchase orders, delivery notes and user requisitions.

In the circumstances, the accuracy of the office and general expenses amount of Kshs.22,753,408 could not be confirmed.

5. Inaccuracies in the Statement of Comparison of Budget and Actual Amounts

The statement of receipts and payments reflects an amount of Kshs.19,320,000 in respect of other payments which, as disclosed in Note 8 to the financial statements, relates to refund to the County Executive. However, the statement of comparison of budget and actual amounts reflects a nil balance on the item.

Further, the statement of comparison of budget and actual amounts reflects total payments of Kshs.1,277,606,766. However, a recasting of the payments indicates a recomputed figure of Kshs.1,258,286,767 hence an unreconciled variance of Kshs.19,319,999.

In the circumstances, the accuracy and completeness of the statement of comparison of budget and actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kakamega Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

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, 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. Staff Ethnic Diversity

Review of Human Resource records including the payroll, indicated that the County Assembly had ninety (90) employees. Out of this number, eighty-seven (87) employees, or about 96%, were from the dominant ethnic community, contrary to Section 65(1)(e) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, at least thirty (30) percent of the vacant posts at entry levels are filled by candidates who are not from the dominant ethnic community in the County.

In the circumstances, Management was in breach of the law.

2. Irregular Procurement of Hospitality Services

The statement of receipts and payments reflects an amount of Kshs.592,824,457 in respect of use of goods and services which, as disclosed under Note 3 to the financial statements, includes an amount of Kshs.25,785,637 relating to hospitality supplies and services. The amount includes payments totalling Kshs.4,145,179 made to eight (8) companies for offering hospitality services. However, the eight (8) companies were not in the list of registered suppliers. This is contrary to Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which requires heads of procuring entities to maintain and update lists of registered suppliers, contractors and consultants in categories of goods, works or services according to their procurement needs.

In the circumstances, Management was in breach of the law.

3. Failure to Remit National Hospital Insurance Fund (NHIF) Contributions

Review of the payroll revealed that a total amount of Kshs.5,428,850 was deducted from employees in respect of NHIF contributions. However, only Kshs.3,614,887 was remitted to the Fund, leaving an unremitted balance of Kshs.1,813,963. This is contrary to Section 18(2) of the National Hospital Insurance Fund Act, 1988 which requires employers to remit NHIF deductions to the Fund.

In the circumstances, Management was in breach of the law.

4. Failure to Adhere to the One-Third Basic Salary Rule

Review of the payroll revealed that some employees' salary deductions exceeded two-thirds of their basic salary, contrary to Section C.1(3) of the Public Service Commission

Human Resource Policies, 2016, and Section 19(3) of the Employment Act, 2007, which require that deductions made by an employer from the wages of employees at any one time shall not exceed two thirds of such wages.

In the circumstances, Management was in breach of the law.

5. Irregular Award of Medical Insurance Cover for Members of County Assembly and Staff

Review of records revealed that the County Assembly advertised a tender for procurement of a medical insurance cover for Members of County Assembly and staff on 11 August, 2021. A total of seven (7) bids were received and, after evaluation, only four bidders who scored over 150 marks proceeded to the next stage of invitation to power point presentation. However, the tender was awarded to the second lowest bidder at Kshs.42,292,196 instead of the lowest bidder who quoted Kshs.41,711,756 resulting to excess payment of Kshs.580,440.

In the circumstances, value for money on the excess payment of Kshs.580,440. could not be confirmed.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Information Technology (IT)

Review of the systems revealed that the County Assembly was not using any accounting system to monitor expenditure and link e-procurement system to IFMIS internet banking in order to enhance efficiency and accountability in managing operations.

In addition, the County Assembly did not also have an IT Steering Committee as well as environmental controls such as a fire suppression system, fire extinguishers and air conditioning systems.

In the circumstances, the effectiveness of the systems used in the various departments could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. 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 overall 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 controls 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease its operations.

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 Management 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 overall 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 scepticism 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 controls.
- 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 applicable 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 sustain 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 to sustain 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

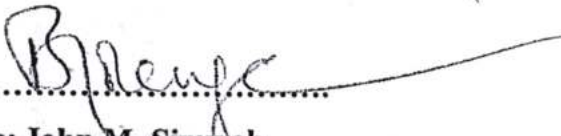
Nairobi


23 February, 2023

7. Statement of Receipts and Payments for The Year Ended 30 June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Receipts			
Exchequer releases	1	1,278,878,607	1,101,311,416
Proceeds from sale of assets		-	-
Other receipts		-	-
Total receipts		1,278,878,607	1,101,311,416
Payments			
Compensation of employees	2	658,038,380	512,783,338
Use of goods and services	3	592,824,457	529,455,551
Subsidies		-	-
Transfers to other government entities		-	-
Other grants and transfers	4	820,200	900,000
Social security benefits		-	-
Acquisition of assets	5	6,603,729	3,484,095
Finance costs		-	-
Other payments	8	19,320,000	77,280,000
Total payments		1,277,606,766	1,123,902,984
Surplus/deficit		1,271,841	(22,591,568)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24/9/ 2022 and signed by:

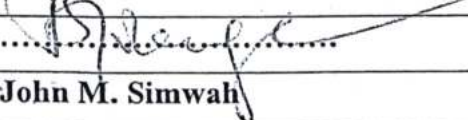
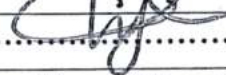

 Name: John M. Simwah
 Ag. Clerk of the Assembly


 Name: Pascal Mwanje
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 10126

8. Statement Of Financial Assets and Liabilities As At 30 June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	6	4,641,273	27,959
Cash balances		-	-
Total cash and cash equivalents		4,641,273	27,959
Imprests and Advances	7	13,776,430	17,117,903
Total financial assets		18,417,703	17,145,862
Financial liabilities			
Third party deposits and retention		-	-
Net financial assets		18,417,703	17,145,862
Represented by			
Fund balance b/fwd		17,145,862	39,737,430
Prior year adjustment		-	
Surplus/(deficit) for the year		1,271,841	(22,591,568)
Total Net Financial Assets and Liabilities		18,417,703	17,145,862

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24/9/ 2022 and signed by:

	
Name: John M. Simwahi	Name: Pascal Mwanje
Ag. Clerk of the Assembly	Chief Finance Officer – County Assembly
	ICPAK Member Number: 10126

9. Statement Of Cash Flows for The Period Ended 30 June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	1,278,878,607	1,101,311,416
Payments for operating expenses			
Compensation of employees	2	658,038,380	512,783,338
Use of goods and services	3	592,824,457	529,455,551
Other grants and transfers	4	820,200	900,000
Other payments	8	19,320,000	77,280,000
Adjusted for:			
Decrease/(increase) in accounts receivable:		(3,341,473)	9,223,953
		1,267,661,564	1,129,642,842
Net cash flows from operating activities		11,217,043	(28,331,426)
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets	5	6,603,729	3,484,095
Net cash flows from investing activities		6,603,729	3,484,095
Net increase in cash and cash equivalents		4,613,314	(31,815,521)
Cash & cash equivalent at Start of the year		27,959	31,843,480
Cash & cash equivalent at end of the year		4,641,273	27,959

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24/9/ 2022 and signed by:

.....
Name: John M. Simyah

Clerk of the Assembly

.....
Name: Pascal Mwanje

Chief Finance Officer – County Assembly

ICPAK Member Number. 10126

10. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Exchequer releases	1,189,967,209	88,911,398	1,278,878,607	1,278,878,607	100.00%
Proceeds from sale of assets	-	-	-	-	
Other receipts	50,000,000	(50,000,000)	-	-	
Total	1,239,967,209	-	1,278,878,607	1,278,878,607	100.00%
Payments					
Compensation of employees	668,590,425	-	658,038,380	658,038,380	100.00%
Use of goods and services	505,120,949	-	596,426,948	592,824,458	99.40%
Subsidies	-	-	-	-	
Transfers to other government entities	-	-	-	-	
Other grants and transfers	2,350,000	-	820,200	820,200	100.00%
Social security benefits	-	-	-	-	
Acquisition of assets	13,905,835	-	6,603,729	6,603,729	100.00%
Finance costs	-	-	-	-	
Other payments	50,000,000	-	-	-	
Total	1,239,967,209	-	1,278,878,607	1,277,606,766	99.90%
Surplus/ deficit	-	-	-	-	-

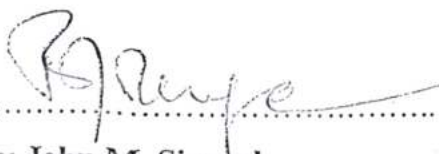
(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

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

No under or over utilization reported

(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 1.7.23). Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.

The entity financial statements were approved on 24/9/ 2022 and signed by:



Name: John M. Simwala

Ag. Clerk of the Assembly



Name: Pascal Mwanje

Chief Finance Officer – County Assembly

ICPAK Member Number: 10126

11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
Receipts					
Exchequer releases	1,189,967,209	-	1,278,878,607	1,278,878,607	100.00%
Proceeds from sale of assets	-	-	-	-	
Other receipts	-	-	-	-	
Total	1,189,967,209	-	1,278,878,607	1,278,878,607	100.00%
Payments					
Compensation of employees	668,590,425	-	658,038,380	658,038,380	100.00%
Use of goods and services	505,120,949	-	596,426,948	592,824,458	99.40%
Subsidies	-	-	-	-	
Transfers to other government entities	-	-	-	-	
Other grants and transfers	2,350,000	-	820,200	820,200	100.00%
Social security benefits	-	-	-	-	
Acquisition of assets	13,905,835	-	4,273,079	6,603,729	154.54%
Finance costs	-	-	-	-	
Other payments	-	-	88,911,398	19,320,000	21.73%
Total	1,189,967,209	-	1,278,878,607	1,277,606,766	99.90%
Surplus/ deficit	-	-	-	1,271,841	-

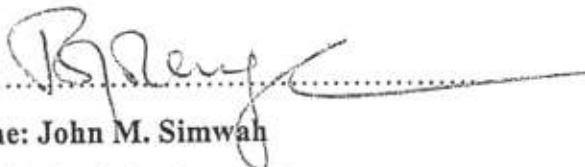
Kakamega County Assembly
Annual Report and Financial Statements For the year ended 30 June 2022

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

There was over expenditure on acquisition of assets

(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 1.7.23)

The entity financial statements were approved on 24/9/ 2022 and signed by:


.....
Name: John M. Simwah
Ag. Clerk of the Assembly


.....
Name: Pascal Mwanje
Chief Finance Office – County Assembly
ICPAK Member Number: 10126

12. Statement Of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Treasury/ exchequer releases	50,000,000	(50,000,000)	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	50,000,000	(50,000,000)	-	-	-
Payments					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	-	-	-	-	-
Finance costs	-	-	-	-	-
Other payments	50,000,000	(50,000,000)	-	-	-
Total	-	-	-	-	-
Surplus/ deficit	-	-	-	-	-


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

No over or under absorption since no expenditure incurred.


(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 1.7.23)

The entity financial statements were approved on 24/9/ 2022 and signed by:


.....

Name: John M. Simwah

Ag. Clerk of the Assembly


.....

Name: Pascal Mwanje

Chief Finance Office – County Assembly

ICPAK Member Number: 10126

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs	%/ number	%/ number	Kshs	Kshs
Programme 1	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	-	-	-	-	-

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) 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 entity.

ii) 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.

b) Recognition of payments

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

i) Compensation of employees

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

ii) 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.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. 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.

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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.

9. Third party deposits and retention

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.

10. 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.

11. 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.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. 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 *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was three number of supplementary budgets passed in the year. The supplementary budgets were approved on September 2021, February 2022 and May 2022. A high-level assessment of the *entity'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.

15. Comparative figures

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

16. Subsequent events

Events after 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.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	263,599,852	113,161,487
Transfers from the county treasury for q2	195,107,728	269,734,193
Transfers from the county treasury for q3	418,849,161	184,947,363
Transfers from the county treasury for q4	401,321,866	533,468,373
Cumulative amount	1,278,878,607	1,101,311,416

2. Compensation Of Employees

	2021- 2022	2020- 2021
	Kshs	Kshs
Basic salaries of permanent employees	285,410,859	215,783,338
Basic wages of temporary employees	39,754,456	37,654,456
Personal allowances paid as part of salary	299,739,855	230,112,334
Personal allowances paid as reimbursements	590,000	690,000
Pension and other social security contributions	32,543,210	28,543,210
Total	658,038,380	512,783,338

(Explain what other personnel costs relate to.)

3. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	596,038	724,886
Communication, supplies and services	1,364,609	3,558,372
Domestic travel and subsistence	278,843,617	204,984,106
Foreign travel and subsistence	8,034,638	-
Printing, advertising and information supplies & services	34,768,383	32,898,058
Rentals of produced assets	11,140,150	13,575,247

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Training expenses	2,651,062	782,950
Hospitality supplies and services	25,785,637	69,291,533
Insurance costs	45,469,054	44,112,634
Specialized materials and services	2,328,720	2,563,075
Office and general supplies and services	149,174,180	110,409,272
Fuel, oil and lubricants	4,401,190	4,516,171
Other operating expenses	22,543,100	32,550,460
Routine maintenance – vehicles and other transport equipment	2,719,022	4,068,087
Routine maintenance – other assets	3,005,057	5,420,700
Total	592,824,457	529,455,551

Notes To The Financial Statements (Continued)

4. Other Grants And Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Emergency relief and refugee assistance	820,200	900,000
Total	820,200	900,000

Notes To The Financial Statements (Continued)

5. Acquisition Of Assets

<u>Non- financial assets</u>	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of office furniture and general equipment	949,250	642,495
Purchase of specialized plant, equipment and machinery	-	2,020,000
Purchase of communication Equipment	2,330,650	-
Purchase of ICT Equipment	3,323,829	
Acquisition of strategic stocks and commodities	-	821,600
Total acquisition of non- financial assets	6,603,729	3,484,095

Notes To The Financial Statements (Continued)

6. Cash And Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
			Kshs	Kshs
<i>CBK – Kshs</i>	<i>1000201018</i>	Recurrent	3,715,851.90	7,325
<i>Coop Bank – Kshs</i>	<i>01141545120500</i>	Recurrent	925,421.26	20,634
<i>Name Of Bank, Account Name & Currency</i>		Deposit		
Total			4,641,273	27,959

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

13B. Cash In Hand

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

(Provide locations where cash in hand is held e.g. head office, cashier's office, cash office etc)

7. Imprests and Advances

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government Imprests- Coop bank	8,159,175	17,117,903
Government Imprests- CBK	5,617,255	
Total	13,776,430	17,117,903

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

Notes To The Financial Statements (Continued)

8. Other Payments

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Refund to County Executive	19,320,000	77,280,000
Retentions		
Total	19,320,000	77,280,000

9. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts	27,959	1,500,420
Cash In Hand		
Accounts Receivables	17,117,903	38,237,010
Accounts Payables		
Total	17,145,862	39,737,430

Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

10. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
	-	-	-

(prior period adjustment applies to the correction of an error in the financial statements of a prior period. *Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.*)

11. Changes In Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 st July 20xx	-	-
Closing Account Receivables As At 30 th June 20xx	-	-
Change In Account Receivables	-	-

12. Changes In Third Party Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 20xx	-	-
Closing Accounts Payables As At 30 th June 20xx	-	-
Change In Accounts Payables	-	-

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	-
Supply Of Services	80,528,719	-	(25,787,100)	53,028,597
Total	80,528,719	-	(25,787,100)	53,028,597

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Kakamega County Assembly
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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

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

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods And Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants And Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	2021-2022	2020-2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	19,320,000	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	19,320,000	-
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

7. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 6 Contingent liabilities register)

Kakamega County Assembly
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16. Progress On Follow On Prior Year Auditor's 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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2020/2021	Over and under expenditure	The assembly has received the certificate and forwarded to the relevant committee to be tabled in the house.	At committee level	December 2022
2020/2021	Domestic Travel and subsistence Expenditure Included in the use of goods and services is Kshs.174,251,984 in respect of domestic travel and subsistence out of which an amount of Kshs18,104,000 was paid to the COVID-19 Committees.However, there was no evidence that the amounts paid were received and signed for by the beneficiaries	The assembly has received the certificate and forwarded the relevant committee to be tabled in the house.	At the committee level	October 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Motor Vehicle Insurance Costs. Included in the use of goods and services amount is insurance cost of Kshs.45,314,484. Review of the expenditure records revealed that an amount of Kshs.1,295,760 was incurred by the County Assembly in respect of Insurance premiums for two motor vehicles. However, the motor vehicle valuation reports as well as policy documents were not availed for audit review	The assembly has received the certificate and forwarded the relevant committee to be tabled in the house.	At the committee level/ Procurement department	Immediately October 2022

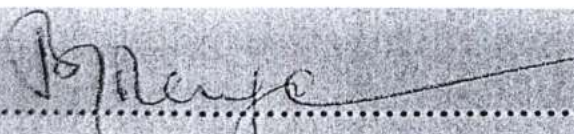
Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

Kakamega County Assembly

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


.....
Ag. Clerk of the County Assembly

Date

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17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

KAKAMEGA COUNTY ASSEMBLY PENDING BILLS AS AT 30TH JUNE 2022					
S/N	NAME OF SUPPLIER	GOODS/SERVICE	INVOICE AMOUNT	AMOUNT PAID	BALANCE
1	KAMSA SERVICES	SUPPLY OF BUILDING MATERIALS	1,027,990	850,000	177,990
2	NUIMART AUTOTECH LTD	SUPPLY OF SANITARY MATERIALS	480,000	300,000	180,000
3	PINECONE HOTEL	CONFERENCE FACILITIES	252,000	0	252,000
4	GABRIEL FWAYA	LEGAL SERVICES	680,000	400,000	280,000
5	RAMSHAZ FOOD CORNER	CATERING SERVICES	923,872	600,000	323,872
6	DIAMOND ROCK RESORT	CONFERENCE FACILITIES	339,000	0	339,000
7	A TO Z BUSINESS SOLUTION	REPAIR OF CCTV	341,000	0	341,000
8	JAGARI GENERAL MERCHANTS	SUPPLY OF STATIONERY	1,306,000	992,000	346,000
9	MAKADON CONSULTING CO LTD	SUPPLY OF WATER	348,000	0	348,000
10	THE STAR NEWSPAPER	ADVERTISEMENT	1,353,982	419,360	434,000
11	FAIRDEAL FURNITURES	SUPPLY OF FURNITURE	569,245	119,995	449,250
12	DOUBLE SASHA LTD	SUPPLY OF STATIONERY	3,219,230	2,726,872	492,358
13	SASWAD ENTERPRISES	SUPPLY OF WATER	502,500	0	502,500
14	RENTIX COMPUTER TECHS	SUPPLY OF STATIONERY	527,250	0	527,250
15	LATASHA PRINTERS	SUPPLY OF STATIONERY	880,000	350,000	530,000
16	DEBBY COMPUTER AGENCIES	SUPPLY SPORTS UNIFORMS	1,480,500	950,000	530,500
17	MARCA AGENCIES	SUPPLY OF STATIONERY	618,000	0	618,000
18	LINK AFRICA CO LTD	SUPPLY OF COMMUNICATION EQUIPMENT	1,980,677	1,350,000	630,677
19	ROSEPETER COMPANY LTD	GENERAL OFFICE SUPPLIES	639,000	0	639,000
20	AGRO SERVICE PROVIDERS	SUPPLY OF WATER	650,000	0	650,000
21	JOSMAB AGENCIES	SUPPLY OF STATIONERY	659,000	0	659,000
22	JULIKA AUTOMOBILES	SUPPLY OF TYRES	697,700	0	697,700
23	REZAM ELECTRICAL CONTRACTORS	IT SERVICES	1,757,000	396,600	700,000

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24	KITALIMA INVESTMENTS	SUPPLY OF STATIONERY	702,800	0	702,800
25	CIALA RESORT	CATERING SERVICES	3,027,460	2,300,000	727,460
26	MAGSAREX INVESTMENTS	SUPPLY OF SANITARY MATERIALS	980,000	250,000	730,000
27	MZIGUA ENTERPRISE LT	SUPPLY OF STATIONERY	735,000	0	735,000
28	BUNCOM ELECTRICAL ENGINEERING WORKS LTD	SUPPLY OF STATIONERY	762,500	0	762,500
29	NEWODAMAL ENTERPRISE	SUPPLY OF DRINKING WATER	2,370,000	1,000,000	786,000
30	AUGMARY ENTERPRISE	SUPPLY OF LAPTOPS	2,465,000	1,643,333	821,667
31	MELWOOD PROPERTIES AND INV	SUPPLY OF STATIONERY	827,000	0	827,000
32	TRIGGERS GEN SUPPLIERS	SUPPLY OF STATIONERY	2,631,400	1,741,500	889,900
33	BLACK ART BRANDING	IT SERVICES	895,000	0	895,000
34	GOLDEN PEACE GENERAL SUPPLIES	SUPPLY OF SANITARY MATERIALS	960,000	0	960,000
35	DESTINY WORLD TRAVEL	AIR TRAVEL	1,981,130	900,000	1,081,130
36	NACHANGO AGRICULTURAL SERVICES	SUPPLY OF TONNERS	1,129,000	0	1,129,000
37	SPRINT ADVANCED TECHNOLOGIES	CONSULTANCY	1,156,000	0	1,156,000
38	TIMUORADA INVESTMENTS	SUPPLY OF TONNERS	1,300,000	0	1,300,000
39	LE SAVANNA LODGE	CONFERENCE FACILITIES	2,122,000	750,000	1,372,000
40	TRONIC COMMUNICATIONS LTD	SUPPLY OF SOLAR LIGHTS	1,422,160	0	1,422,160
41	STANDARD GROUP LTD	ADVERTISEMENT	2,784,580	1,023,260	1,761,320
42	BOKAJ AGENCIES LTD	SUPPLY OF HANSARD EQUIPMENT	3,169,855	1,300,000	1,869,855
43	EXCELLENT OPERATIONS	CONSULTANCY	3,901,900	1,650,000	2,251,900
44	JUVEMA ROYAL ENTERPRISE LTD	PROVISION OF CATERING SERVICES	3,000,000	0	3,000,000
45	NATION MEDIA GROUP	ADVERTISEMENT	6,024,824	2,824,180	3,200,644
46	HAKY INSURANCE AGENCY	GROUP LIFE INSURANCE	4,789,353	950,000	3,839,353
47	IG OFFICE RENT	OFFICE RENT	10,159,811	0	10,159,811
	TOTAL		80,528,719	25,787,100	53,028,597

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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Middle Management	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Unionisable Employees	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others (<i>specify</i>)	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

Kakamega County Assembly
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Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Amounts Due To County Govt Entities	-	-	-	-	-	-	
2.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Amounts Due To Third Parties	-	-	-	-	-	-	
3.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Others (Specify)	-	-	-	-	-	-	
4.	-	-	-	-	-	-	
5.	-	-	-	-	-	-	
6.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs)- 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land	-	-	-	-	-
Buildings and structures	-	-	-	-	-
Transport equipment	-	-	-	-	-
Office equipment, furniture and fittings	2,145,300	949,250	-	-	3,094,550
Ict equipment	1,850,000	3,323,829	-	-	5,173,829
Communication equipment	1,200,500	2,330,650	-	-	3,531,150
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	5,195,800	6,603,729			11,799,529

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly.. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

Kakamega County Assembly
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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

S/NO	PAYEE	DATE	IMPREST AMT	IMPREST SURRENDERED	OUTSTANDING
		BAL B/F	6,061,354.00	2551900	3,509,454.00
1	N. KUBATI	06.09.21	200,000.00		200,000.00
2	J. MAKOKHA	07.09.21	240,000.00		240,000.00
3	P. LITABA	08.09.21	65,000.00		65,000.00
4	R. Mohammed	09.09.21	167,000.00		167,000.00
5	R. mohammed	12.01.22		42,000.00	- 42,000.00
6	R. mohammed	12.01.22		87,400.00	- 87,400.00
7	R. mohammed	12.01.22		37,600.00	- 37,600.00
8	D. OKWARO	10.09.21	129,483.00		129,483.00
9	D. OKWARO	14.02.22		129,483.00	- 129,483.00
10	P. LITABA	14.09.21	10,000.00		10,000.00
11	P. LITABA	10.03.22		10,000.00	- 10,000.00
12	A NJIRIMAN	14.09.21	21,000.00		21,000.00
13	P. OKORO	14.09.21	9,300.00		9,300.00
14	P. OKORO	15.02.22		9,300.00	- 9,300.00
15	P. MUTOKA	24.09.21	74,100.00		74,100.00
16	M.MUDAVADI	28.09.21	21,420.00		21,420.00
17	M. MUDAVADI	18.02.22		21,420.00	- 21,420.00
18	PETER WERE	08.10.21	15,000.00		15,000.00
19	P.WABOMBA	04.05.22		15,000.00	- 15,000.00
20	P.ONGALE	27.10.21	9,100.00		9,100.00
21	P.ONGALE	05.11.21		1,050.00	- 1,050.00
22	P.ONGALE	05.11.21		8,050.00	- 8,050.00
23	C.Mugingwa	29.10.21	15,000.00		15,000.00
24	A.MUKHWANA	29.10.21	29,000.00		29,000.00

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25	A, MUKHWANA	16.11.21		29,000.00	-	29,000.00
26	C. Musingwa	19.01.22		15,000.00	-	15,000.00
27	P.LITABA	16.11.21	10,000.00			10,000.00
28	P.Litaba	30.05.22		10,000.00	-	10,000.00
29	P.LITABA	22.11.21	20,000.00			20,000.00
30	P.LITABA	22.11.22		20,000.00	-	20,000.00
31	B. Minishi	21.12.21	59,160.00			59,160.00
32	E. Juma	04.01.22	30,000.00			30,000.00
33	E. Juma	12.01.22	0.00	30,000.00	-	30,000.00
34	A. Mukhwana	22.12.21	15,000.00			15,000.00
35	E. Juma	11.01.22	40,000.00			40,000.00
36	E.JUMA	07.02.22		40,000.00	-	40,000.00
37	M. Achungo	11.01.22	50,000.00			50,000.00
38	M.ACHUNGO	07.02.22		14,841.00	-	14,841.00
39	M. ACHUNGO	10.02.22		33,159.00	-	33,159.00
40	M.ACHUNGO	10.02.22		2,000.00	-	2,000.00
41	S. Mabunde	11.01.22	18,000.00			18,000.00
42	S. MABUNDE	01.02.22		18,000.00	-	18,000.00
43	A. Njirimani	12.01.22	15,000.00			15,000.00
44	A. NJERIMAN	14.03.22		15,000.00	-	15,000.00
45	D. MBAKAYA	07.02.22	25,200.00			25,200.00
46	S. MABUNDE	08.02.22	396,000.00			396,000.00
47	S. MABUNDE	03.03.22	-	396,000.00	-	396,000.00
48	F. LIKUYANI	10.02.22	10,000.00			10,000.00
49	P. LITABA	10.02.22	15,000.00			15,000.00
50	P.Litaba	30.05.22		15,000.00	-	15,000.00
51	E. JUMA	14.02.22	40,000.00			40,000.00
52	E JUMA	22.04.22		40,000.00	-	40,000.00

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53	NELSON ODONGO	01.03.22	6,500.00		6,500.00
54	PETER MUTOKA	01.03.22	130,000.00		130,000.00
55	KENNEDY OKWACH	01.03.22	120,000.00		120,000.00
56	GILBERT ONGACHI	01.03.22	50,000.00		50,000.00
57	G. ONGACHI	21.03.22		50,000.00	- 50,000.00
58	ERICK WANGILA	02.03.22	181,000.00		181,000.00
59	ERICK WANGILA	21.03.22		181,000.00	- 181,000.00
60	ERICK WANGILA	02.03.22	139,500.00		139,500.00
61	E. WANGILA	22.04.22		139,500.00	- 139,500.00
62	M.ACHUNGO	02.03.22	50,000.00		50,000.00
63	M. ACHUNGO	22.04.22		16,790.00	- 16,790.00
64	M. ACHUNGO	22.04.22		23,071.00	- 23,071.00
65	M. ACHUNGO	22.04.22		3,150.00	- 3,150.00
66	EVERLYNE JUMA	02.03.22	20,000.00		20,000.00
67	E. JUMA	29.03.22		20,000.00	- 20,000.00
68	PATRICK LITABA	07.03.22	300,000.00		300,000.00
69	P. LITABA	11.03.22		300,000.00	- 300,000.00
70	TIMOTHY NGOME	11.03.22	50,000.00		50,000.00
71	FANUEL ANGATIA	14.03.22	5,700.00		5,700.00
72	FANUEL ANGATIA	23.03.22		5,700.00	- 5,700.00
73	ERICK WANGILA	21.03.22	65,000.00		65,000.00
74	TRACY BIFWOLI	21.03.22	657,900.00		657,900.00
75	E. WANGILA	22.04.22		65,000.00	- 65,000.00
76	GILBERT ONGACHI	21.03.22	271,000.00		271,000.00
77	GILBERT ONGACHI	30.03.22		271,000.00	- 271,000.00
78	T. BIFWOLI	22.04.22		657,900.00	- 657,900.00
79	ALEXANDER MAKOKHA	28.03.22	30,000.00		30,000.00
80	ERICK WANGILA	29.03.22	370,500.00		370,500.00

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81	E.Wangila	06.05.22		139,500.00	-	139,500.00
82	E.Wangila	09.05.22		186,000.00	-	186,000.00
83	E.Wangila	09.05.22		45,000.00	-	45,000.00
84	GILBERT ONGACHI	30.03.22	271,000.00			271,000.00
85	G. Ongachi	24.05.22		271,000.00	-	271,000.00
86	INZIANI P IKUTWA	30.03.22	640,000.00			640,000.00
87	P. INZIANI	10.05.22		640,000.00	-	640,000.00
88	CAROLINE MAKHANU	30.03.22	10,000.00			10,000.00
89	ERICK WANGILA	30.03.22	75,000.00			75,000.00
90	ANDREW NJIRIMANI	30.03.22	15,000.00			15,000.00
91	E. WANGILA	05.04.22	75,000.00			75,000.00
92	E, wangila	09.05.22		75,000.00	-	75,000.00
93	G. ONGACHI	05.04.22	271,000.00			271,000.00
94	G.ONGACHI	23.05.22		271,000.00	-	271,000.00
95	C. BULUMA	05.04.22	675,000.00			675,000.00
96	C .INGANGA	30.06.22	-	675,000.00	-	675,000.00
97	E . JUMA	12.04.22	40,000.00			40,000.00
98	E.JUMA	19.05.22		8,800.00	-	8,800.00
99	E.JUMA	20.05.22		28,200.00	-	28,200.00
100	E.JUMA	20.05.22		3,000.00	-	3,000.00
101	M ACHUNGO	12.04.22	50,000.00			50,000.00
102	M.Achungo	20.05.22		35,779.00	-	35,779.00
103	M.Achungo	20.05.22		14,055.00	-	14,055.00
104	SIMON WEKESA	09.05.22	15,000.00			15,000.00
105	S. WEKESA	09.05.22		15,000.00	-	15,000.00
106	F. Likuyani	20.05.22	30,000.00			30,000.00
107	F.KHAYUMBI	13.06.22		30,000.00	-	30,000.00
108	Nelson odongo	24.05.22	48,000.00			48,000.00

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109	N.Odongo	30.05.22		48,000.00	-	48,000.00
110	K.Atemba	25.05.22	350,300.00			350,300.00
111	K.ATEMBA	02.06.22		350,300.00	-	350,300.00
112	A. Muleshe	26.05.22	400,000.00			400,000.00
113	A. MULESHE	02.06.22		400,000.00	-	400,000.00
114	J. Obote	26.05.22	70,000.00			70,000.00
115	J. Obote	30.05.22		70,000.00	-	70,000.00
116	G. Ongachi	26.05.22	276,000.00			276,000.00
117	G.ONGACHI	17.06.22		276,000.00	-	276,000.00
118	S. wekesa	26.05.22	15,000.00			15,000.00
119	C, Mulama	27.05.22	30,000.00			30,000.00
120	P.Litaba	27.05.22	30,000.00			30,000.00
121	P.Litaba	30.05.22		30,000.00	-	30,000.00
122	E. JUMA	17.06.22		40,094.00	-	40,094.00
123	M ACHUNGO	02.06.22	50,000.00			50,000.00
124	M.ACHUNGO	30.06.22	-	50,000.00	-	50,000.00
125	E. WANGILA	03.06.22	375,000.00			375,000.00
126	E. WANGILA	17.06.22		375,000.00	-	375,000.00
127	B. ILAVONGA	03.06.22	686,000.00			686,000.00
128	J. Obote	03.06.22	100,000.00			100,000.00
129	J. Obote	16.06.22		100,000.00	-	100,000.00
130	G. Ongachi	03.06.22	277,600.00			277,600.00
131	G.ONGACHI	17.06.22		277,600.00	-	277,600.00
132	G. Ongachi	03.06.22	283,000.00			283,000.00
133	G. Ongachi	17.06.22		283,000.00	-	283,000.00
134	J. Obote	03.06.22	150,000.00			150,000.00
135	J. Obote	16.06.22		150,000.00	-	150,000.00
136	T.Ngome	03.06.22	980,500.00			980,500.00

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137	T.Ngome	30.06.22	-	980,500.00	-	980,500.00
138	C. Buluma	15.06.22	900,000.00			900,000.00
139	A. NJIRIMAN	03.06.22	40,000.00			40,000.00
140	J. ONYANGO	13.06.22	10,000.00			10,000.00
141	G. CHITERE	13.06.22	20,000.00			20,000.00
142	J. MWOMBE	14.06.22	12,500.00			12,500.00
143	K. OKWACH	15.06.22	44,700.00			44,700.00
144	G. ONGACHI	16.06.22	307,000.00			307,000.00
145	G. ONGACHI	30.06.22	-	307,000.00	-	307,000.00
146	N.ODONGO	16.06.22	18,000.00			18,000.00
147	N. ODONGO	28.06.22		18,000.00	-	18,000.00
148	J. OBOTE	16.06.22	75,000.00			75,000.00
149	J. OBOTE	28.06.22		75,000.00	-	75,000.00
150	E. WANGILA	17.06.22	55,000.00			55,000.00
151	S. MABUNDE	20.06.22	810,000.00			810,000.00
152	J. OBOTE	21.06.22	20,000.00			20,000.00
153	J. Obote	22.06.22		20,000.00	-	20,000.00
154	C. MULAMA	21.06.22	13,500.00			13,500.00
155	C BULUMA	21.06.22	900,000.00			900,000.00
156	JOHN OPONDO	15-Mar-21	203,650.00			203,650.00
157	BEATRICE ILAVONGA	25-Oct-21	354,600.00	354,000.00		600.00
158	JOHN OPONDO	29-Sep-21	215,205.00			215,205.00
159	AMBUNYA JOHN	29-Sep-21	748,300.00			748,300.00
160	ANYANGA JOHN	22-Oct-21	500,000.00			500,000.00
161	ESTHER ARIKO	1-Nov-21	200,000.00			200,000.00
162	MAKOKHA JUDITH	1-Nov-21	300,000.00			300,000.00
163	ANYANGA JOHN	16-Nov-21	250,000.00			250,000.00
164	JOHN OPONDO	16-Nov-21	250,000.00			250,000.00
165	COLLINS BULUMA	31-Dec-21	768,500.00	563,400.00		205,100.00

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166	CAROLINE OKATO	11-Jan-22	712,000.00	526,000.00	186,000.00
167	PATRICK LITABA	11-Jan-22	199,500.00		199,500.00
168	KULTHUM ATEMBA	28-Feb-22	560,000.00		560,000.00
169	KENNEDY OKWACH	31-Mar-22	200,000.00		200,000.00
170	RUTH CHIKAMAI	19-Apr-22	385,500.00	385,000.00	356,500.00
171	KULTHUM ATEMBA	30-Apr-22	504,000.00		504,000.00
172	TIMOTHY NGOME	8-Jul-22	738,400.00		738,400.00
	TOTAL		26,860,972.00	13,440,542.00	13,776,430.00

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Total</i>	-	-	-	-

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Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization

Telephone Number

Email Address

Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

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Annex 7 Disaster Expenditure Reporting Template

Date						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	-	-	-	-	-	
2.	-	-	-	-	-	
3.	-	-	-	-	-	
4.	-	-	-	-	-	
5.	-	-	-	-	-	
6.	-	-	-	-	-	
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
10.	-	-	-	-	-	
11.	-	-	-	-	-	
12.	-	-	-	-	-	

Annex 9 – Bank Reconciliation/FO 30 Report

(Attach FO 30 Reports from IFMIS)