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REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
KAKAMEGA**

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	17/04/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	—
CLERK AT THE TABLE	MERCY



KAKAMEGA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023.

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

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*County Government of Kakamega
Kakamega County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023*

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I. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Comparative FY Means the financial year preceding the current financial year.

2. 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 90 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 Team

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

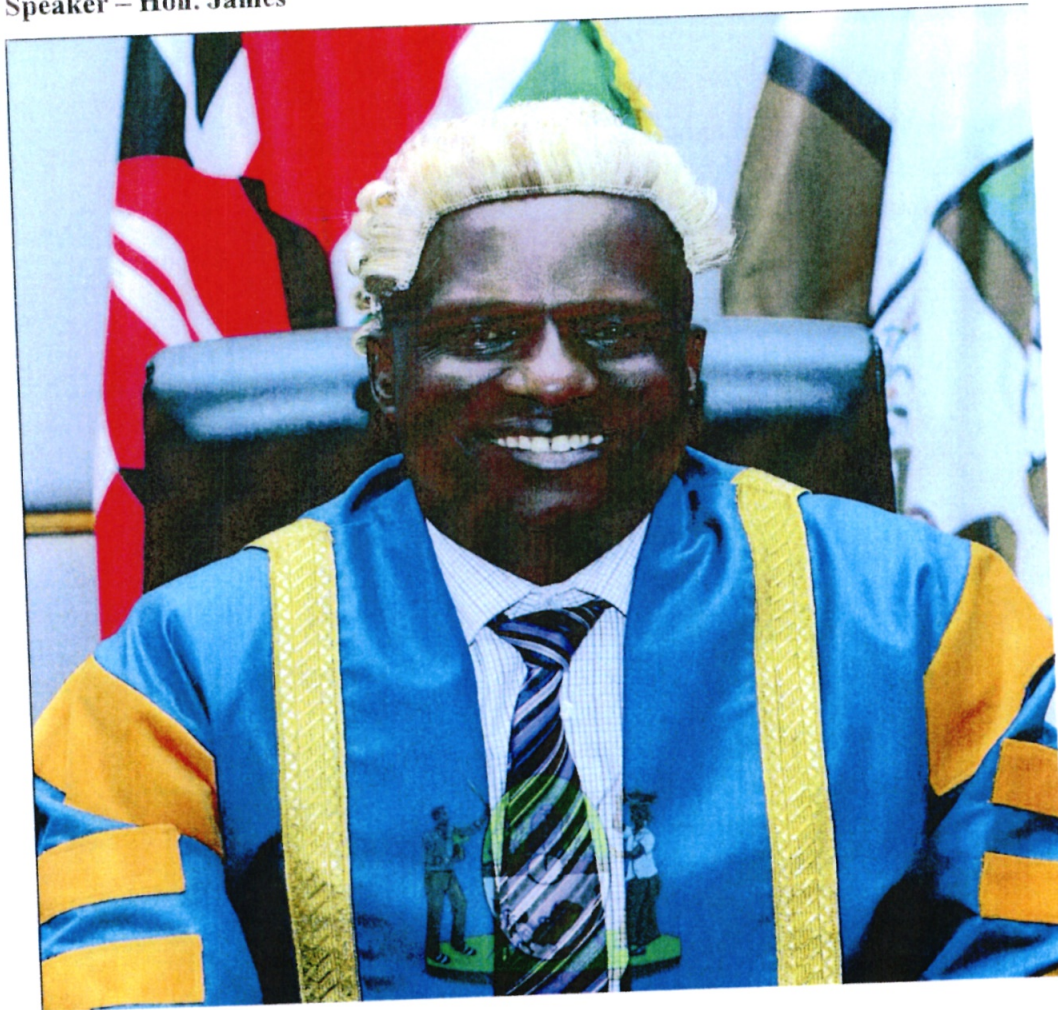
No.	Designation	Name
1.	Speaker of the County Assembly	Hon. James Wanzala Namatsi
2.	Clerk of the County Assembly	Ms. Esther Akoth Ariko
	Head of Departments	-
NO.	Departments	Head
1.	Clerks	Mr. Nicholus Anywa
2.	Human Resource and Administrative Services	Ms. Judith Makokha
3.	Legal Services	Ms. Doreen Wesonga
4.	Public Communications	Mr. Gilbert Ongachi
5.	Hansard	Mr. Kennedy Okwach
6.	Information Communication and Technology	Mr. Peter Mutoka
7.	Research Services & Library	Ms. Susan Adhiambo
7.	Finance and Accounting	CPA. Beatrice Ilavongah
8.	Purchases and Supplies	Mr. Ernest Makhulo
9.	Serjeant at Arms	Mr. Patrick Litaba

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2023 and who had direct fiduciary responsibility were:

County Assembly of Kakamega Leadership

1. Speaker – Hon. James



Hon. James Wanzala Namatsi is the Speaker of the Third County Assembly of Kakamega, and the chairperson of the County Assembly Service Board (CASB).

An alumnus of The Kakamega School (Government African School of Kenya), Hon. Namatsi sat for his 'O' level examinations in 1989 before proceeding to the University of Nairobi (U.o.N) to pursue a Bachelors of Legal Laws (LLB) and graduated in 1995.

He then enrolled at the Kenya School of Law where he graduated with a Post Graduate Diploma in Law.

He has served as an Associate at Siganga and Company Advocates (1997 - 2001) and until his election as the Speaker, Hon. Namatsi served as an Advocate at Namatsi and Company Advocates, a leading Law Firm in Western Kenya that he founded in the year 2001.

Hon. Namatsi served as a Board member at Dominion Mineral Water, a private Limited Liability Company that he established in the year 2013.

With a vast experience in matters Law, Business Administration and management, marketing and communication, Hon. Namatsi is committed to help transform Kakamega county through legislation, oversight and representation as the Speaker of the County Assembly.

2. Deputy Speaker – Hon. Bernard Isindu Shitiabayi - (MCA – ISUKHA EAST)



Hon. Shitiabayi is the Deputy Speaker in the Third County Assembly. He went to Tartar Secondary School and holds a BA in Security Studies and Criminology from Mount Kenya University, a Diploma in Criminology from University of Eldoret and a Certificate in Participatory Rural Appraisal from Egerton University. At the time of his election, Hon. Shitiabayi was serving as a Human Resource Manager at Western Cross Express Company Limited, Kakamega. He has also served as the chairman at the National Government Constituency Development Fund in Shinyalu (2017-2022) and as a community facilitator at Action Aid Kenya in West Pokot on HIV/AIDS program. He represents Isukha East.

3. Leader of Majority - HON. PHILIP ONDAKO MAINA (MCA - MARAMA CENTRAL)



Hon. Maina is a Certified Public Accountant (CPA) with a Degree in Automotive Engineering. He is currently a practicing Auditor with Ondako Maina and Associates since the year 2011.

He worked as an Audit Senior (2009 - 2011), Audit Assistant (2006-2008) at GAD WEKESA ASSOCIATES, as an ACCOUNTANT – PAYABLES at Malindi Management Strategy Limited (Hotel) – 2004 to 2006, as a CASHIER/ACCOUNTS CLERK at Kengeles Management Group (Restaurant) – 2002 to 2004, as an ACCOUNTS TRAINEE at Legal Resources Foundation (TRUST) and as ACCOUNTS ASSISTANT at Chapex Kenya Limited (Service centre at JKIA). He is serving his second consecutive term having been elected to the County Assembly in 2017 and 2022 general elections

4. Leader of Minority – David Athman Ndakwa (MCA KABRAS WEST WARD)



He is serving his second term having been elected in 2017 where he served as the Leader of the minority.

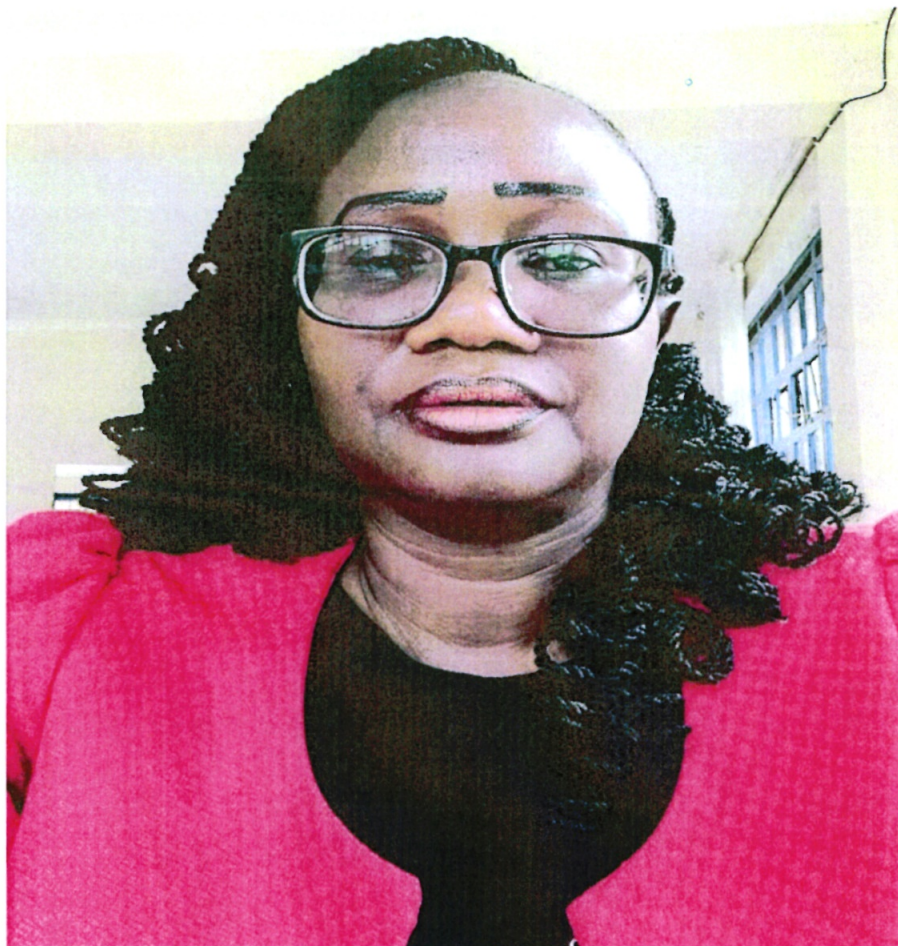
In the third Assembly (2022-2027) Hon. Ndakwa is serving in the same capacity

He has a Bachelor of Science in Information Science from Moi University (2016), a Diploma in Information Studies from the University of Nairobi and an alumnus of Samitsi Secondary School (1991).

Hon. Ndakwa has worked as the Managing Director at Pavement Publishers a renowned printing and publishing firm in Nairobi and Western Kenya.

He is a businessman on several fronts.

5. Clerk – Ms. Esther Akoth Ariko



She is substantive Principal Administrative Officer at the County Assembly. She holds a Bachelor's of Commerce Degree (Accounting option) from the University of Nairobi, and a Master's of Business Administration Degree with specialization in Accounting and Finance from the same university.

She has undertaken Senior Management Courses at the Kenya School of Government including Strategic Leadership Development Programme as well acquiring several trainings on Parliamentary Studies and Human Resource Management

Ms. Ariko started her career in the now defunct local authority as an Executive Secretary in the year 2004 and rose through the ranks to the level of an Administrative Officer. At the onset of

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devolution in 2013, Ms. Ariko was deployed to the County Assembly of Kakamega by the Transition Authority as an Administrative Officer. She was later confirmed into appointment as the Senior Administrative Officer in 2015, before being promoted to Principal Administrative Officer in April 2022.

The holder of the office of the Clerk also serves as the Secretary to the County Assembly Service Board and the Chief Executive Officer. He/she oversees the day to day affairs at the County Assembly and supervises officers within the Service. He/she is also the Accounting Officer as well as the A.I.E Holder. This is in addition to legislative and procedural roles such as advising the Speaker, Committees and Members of the County Assembly.

The key management personnel who held office during the period ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Ms. Esther Akoth Ariko
2.	Chief Finance Officer	CPA. Beatrice Ilavongah
3.	Principal Accountant	-
4.	Principal Human Resource	Ms. Judith Makokha

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

- 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, oversees 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

(e) County Assembly Headquarters

P.O. Box 1470- 50100

County Assembly chambers

Fitina Road

KAKAMEGA, KENYA

(f) County Assembly Contacts

Telephone: (254) 715521221

E-mail: kakamegacountyassembly@gmail.com

Website: www.kakamega-assembly.go.ke

(g) 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

(h) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

(j) County Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Kakamega county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) Finance committee

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held meetings in FY 2023. The committee members during FY 2023 were:

Member	Gender	Ward	Designation
Hon. James Namatsi	Male	N/A	Chairperson
Hon. Benard Shitiyabayi	Male	Isukha East	Member
Hon. Geoffrey Ondiro Obonyo	Male	Shianda/ Marenyo	Member
Hon. Scholastic Shiraku	Female	Nominated	Member
Hon. Francis Washika Ekutu	Male	East Wanga	Member
Hon. Boniface Akosi	Male	Shinoyi/ Shikomari	Member
Hon. Everlyne Were Shitanda	Female	Nominated	Member
Hon. Cynthia Livoli	Female	Nominated	Member
Hon. Gildon Opati Shioso	Male	Butsotso South	Member

b) Audit Committee

The audit committee was constituted in September 2021. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held meetings in FY 2023. The committee members during FY 2023 were:

Member	Designation
Mr. Stephen Musindalo Sakwa	Chairperson
CPA Tubman Walaba	Vice Chairperson
Dr. Nancy Oundo Dalla	Member

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Gender	Ward	Designation
Hon. Kevin Mahelo	Male	Butali / Chelugo	Chairperson
Hon. Pius Barlex	Male	Chevaywa	V/Chairperson
Hon. Titus Kwomah	Male	Chekalini	Member

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Hon. Daphney Lihavi	Female	Nominated	Member
Hon. David Ndakwa	Male	West Kabras	Member
Hon. Philip Maina	Male	Marama Central	Member
Hon. Sebastian Juma Mang'eni	Male	Bunyala West	Member
Hon. Ali Okomba Nyangweso	Male	Mumias Central	Member
Hon. Ann Mulwale	Female	Nominated	Member

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Gender	Ward	Designation
Hon. Gildon Opati Shioso	Male	Butsotso South	Chairperson
Hon. Geoffrey Ondiro Obonyo	Male	Shianda/ Marenyo	V/Chairperson
Hon. David Ndakwa	Male	West Kabras	Member
Hon. Titus Kwomah	Male	Chekalini	Member
Hon. Doris Matere	Female	Nominated	Member
Hon. Phillip Maina Ondako	Male	Marama Central	Member
Hon. Gladys Malenya Omukongolo	Female	Idakho North	Member
Hon. Benjamin Ochwaya Were	Male	Bunyala Central	Member
Hon. Elphas Shilosio	Male	Murhanda	Member
Hon. Godliver Omondi	Female	Nominated	Member
Hon. Doreen Muyonga	Female	Nominated	Member

e) Finance Committee

The Finance committee provides guidance for day to day activities. It is charged with the Value for money, Service delivery and ensuring that there is public participation in finance act process. The members who served in the committee during the period were:

Member	Gender	Ward	Designation
Hon. Bonface Lubanga Osanga	Male	Khalaba	Chairperson
Hon. Kennedy Sudi Lutilo	Male	Sango	V/Chairperson
Hon. Robert Kundu Makhanu	Male	Kongoni	Member
Hon. Helemina Shikokoti Llanziva	Female	Isukha North	Member
Hon. Collins Sifuna Chapurukha	Male	Nzoia	Member
Hon. Ali Okomba Nyangweso	Male	Mumias Central	Member
Hon. Barlex Pius Juma	Male	Chevaywa	Member
Hon. Ruth Ombayo	Female	Nominated	Member
Hon. Kivishi David	Male	Manda /	Member

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		Shivanga	
Hon. Boniface Akosi	Male	Shinoyi/ Shikomari	Member
Hon. Dickson Lovegah	Male	Butsotso East	Member
Hon. Joseph Handman Saya	Male	Kisa Central	Member
Hon. Archeadious Likhako Liyayi	Male	Idakho Central	Member
Hon. Bervelyne Lilian Osiema	Female	Nominated	Member
Hon. Sarah Watsula Netia	Female	Nominated	Member

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected bills through public participation .

ACT PASSED	EXPECTED EFFECIENCY IMPROVEMENT
1. The supplementary budget I	Realign the budget for proper absorption

Risk management

The Assembly's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Assembly's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Assembly does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

Compliance

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and

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financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Notes of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Assembly.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (include any other applicable legislation), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

4. Foreword By the Clerk of The Assembly

It is my pleasure to present the County Assembly of Kakamega Financial Reports and Statements for the year ended 30th June,2023. The statements present the financial performance of the County Assembly for financial year 2022-2023.

The Financial Statements have been prepared in line with the Public Finance Management (PFM) Act, 2012 and are in line with the format prescribed by the Public Sector Accounting Standards Board.

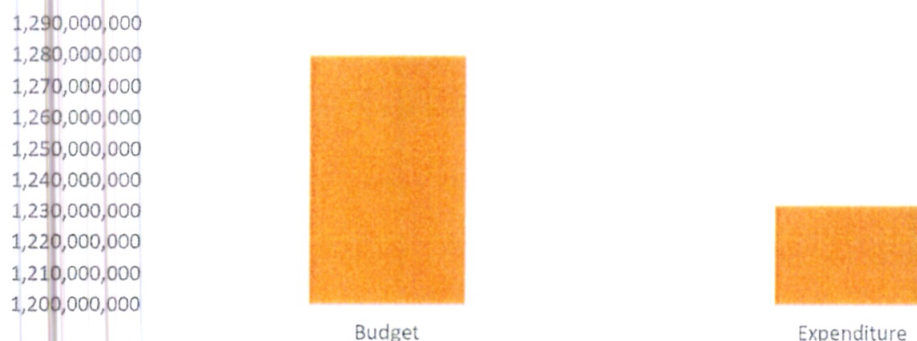
Kakamega County Assembly has 90 Members of County assembly, 60 are elected and 30 nominated. In the Financial period ended 30th June ,2023, the Assembly had a staff establishment of 92 members of staff.

The performance of the Assembly in period ended 30th June ,2023 had so many challenges like late funding and challenges related to the elections. The performance has been explained below:

(i) Budget performance

The County assembly had a budget of Kshs 1,257,867,932. The actual expenditure for the period ended 30th June 2023 was Kshs 1,231,960,960 Leaving a Deficit of Kshs (4,478,806).

Diagrammatic Representation of Budget Versus Actual Expenditure



(ii) Operational Performance

- a) The Period under review the assembly had few session due to the fact that it was a new house after election period, the house was under the process of induction and formularise with county assembly procedures. In the Financial period ended 30th June 2023 the County assembly managed to pass the supplementary budget .
- b) The County Assembly of Kakamega passed its budget on 25th May 2022.

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- 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	
26.	Facilities	

(iii) Performance of key development projects

County Assembly planned to undertake one development project of Construction of the Chambers; however this was not implemented as the matter was being finalised in court.

(iv) Comment on value-for-money achievements

In the Financial period ended 30th June 2023 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 and services.

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.

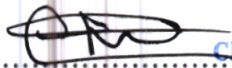
(v) Challenges and Recommended Way Forward

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.



..... **CLERK OF THE COUNTY ASSEMBLY
KAKAMEGA COUNTY**

Name: Ms Esther Ariko

Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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.(This guidance should be removed in the final set of financial statements)

Strategic development objectives

The key mandate of the County Assembly of Kakamega is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2022/2023.

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 2022/2023 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	standing orders were reviewed

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

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. 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.

b) Environmental performance

This is the mother law of all environmental aspects in the Country. From it, there are regulations that have been developed including Wetlands Regulations, Environmental Regulations (EIA/EA), Water Quality Regulations, Controlled Substances, Biodiversity Regulations, Air Quality Regulations, Waste Management Regulations and Noise Regulations. These regulations regulate the various environmental aspects.

The act talks of having a County Environment Action Plan developed which should be adopted by the County Assembly. The purpose of environmental action plans is to co-ordinate and harmonize the environmental policies, plans, programmes and decisions of the national and county governments, as the case may be, in order to-

- i. minimize the duplication of procedures and functions; and promote consistency in the exercise of functions that may affect the environment;
- ii. secure the protection of the environment across the country; and
- iii. Prevent unreasonable actions by any person, state organ or public Municipality in respect of the environment that are prejudicial to the economic or health interests of other counties or the country.

In section 147A, EMCA gives counties the powers to make legislation in respect of all such matters as are necessary or desirable that are required or permitted under the Constitution and EMCA.

• **National Environment Policy, 2013**

This policy touches on various aspects including:

- **Public participation**

A coordinated and participatory approach to environmental protection and management will be enhanced to ensure that the relevant government agencies, county governments, private sector, civil society and communities are involved in planning, implementation and decision making processes.

- **Climate Change**

Strengthen capacity for national and county level institutions to support national climate resilience, low carbon development through integrating climate change into implementation strategies.

- **Environmental Monitoring and assessment**

Ensure periodic reporting on county and national status of environment.

- **Institutional Arrangement**

Streamline and strengthen the capacity of environmental institutions at the national and county levels so as to make them more effective and participatory.

The policy also requires that environmental concerns are integrated in all policy, planning and development processes, through strengthening the capacity of environmental institutions at the county levels so as to make them more effective in ensuring compliance and enforcement.

- **County Environmental Management Act, 2019**

It has a number provisions relating to air pollution, noise pollution, public nuisances and waste management. These are key aspects that environmental performance should look at.

- **Draft County Climate Change Policy**

Once enacted, this policy will be key in monitoring, evaluating and reporting climate change adaption and mitigation strategies.

The County's **successes** include development of a number of legislation to guide environmental performance such as Environmental Management Act, 2019 and County Water Act 2019. Through the Environmental Management Act, 2019, the County has been able to resolve a number of complaints ranging from noise pollution, solid waste pollution, and waste water management just to mention a few. Other draft legislation that are crucial include County Natural Resources Management Bill, Climate Change Bill and Climate Change Policy.

Some of the **shortcomings** include:

- Inadequate awareness of the public on the significance of complying with environmental and social safeguards in implementing development projects.
- Extra costs get incurred for stalled and delayed projects and resolving issues that could have been prevented when County projects comply with social and environmental safeguards.

There is a revised draft National Sustainable Waste Management Policy which is a **waste management policy** for the country. The national policy:

- aims at transitioning the waste sector in every county away from low collection rates, illegal dumping and uncontrolled dumpsites to affordable waste collection, recycling and composting, and minimize waste fractions that are finally disposed to a well-engineered and regulated landfill.
- supports the creation of the planning, finance, technical and governance capacities that county governments need to effectively deliver on their mandate under the Constitution of Kenya 2010, to be the lead actors in delivering sustainable waste management services, by providing an enabling policy and regulatory environment to facilitate the counties to effectively deliver waste management services including, facilitating inter-county cooperation under the metropolis approach, financial incentives, research, Some of the **efforts to reduce environmental impact of the county's products** include:

- Provision of a dumpsite to dump the solid waste emerging from the municipal area of the County. The dumpsite is well maintained to ensure there is a conducive living environment for the surrounding community.
- Promotion of 3R principle (refuse, reduce and recycle) among the county residents to ensure minimum waste is generated.
- Plans to incorporate a private investor in developing a county landfill.

c) *Employee welfare*

The County Assembly of Kakamega is guided by the following policies on human capital management;

- i. Constitution of Kenya (2010).
- ii. Human Resource Policy.
- iii. County Government Act (2012).

During recruitment, the County Assembly ensure that stakeholders/relevant departments are involved by providing their staff needs guided by their staff establishment/organization structure. These staff needs from all departments are consolidated by Human Resource and Administration department and forwarded as the County Assembly staff needs to the County Assembly Service Board (CASB) for recruitment. The board ensures that it sticks not only to the gender rule during hiring process but also considers regional balance as required by law.

The County also ensures continuous and systematic upgrading of county staff skills through training and capacity building based on identified gaps.

Considering the policy on safety and compliance with Occupational Safety and Health Act 2007 (OSHA), the County ensured that all offices have been installed with fire extinguishers, have fire assembly points, have indicative directions to all offices and adhere to Work Injury Benefits Act (WIBA) by compensating employees who get injured while on duty

d) *Market place practices*

a) *Responsible Supply chain and supplier relations-*

Using appropriate procurement methods that ensure equity and transparency.

- Use of standard tender documents as guided by Public Procurement Regulatory Authority.
- Supplier development program sensitization and training for special groups.
- Debriefing of unsuccessful bidders to enhance competitiveness and transparency.
- Reporting of contracts awards to relevant authorities and general public
- Procurement based on approved budget and procurement plan.

(i) Treating Suppliers Responsibility by honoring Contract

- Formation of **Contract Implementation teams** for complex projects to monitor projects.
- Consultations and negotiations with suppliers before contract signing especially for complex projects.

(ii) Respecting Payment Practice

- Formation of adhoc Inspection & acceptance Committee to expedite receiving of goods /accepting work to facilitate payment
- Ensuring supporting documents for payment are available on payment vouchers.
- Ensuring necessary approvals are done before payment.

b) Responsible ethical practices-

- i. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.
- ii. Inspects and investigates consumer complaints with intention to promote fair trade competition
- iii. Instituted legal proceedings arising from consumer rights complaints to remedy the aggrieved parties.
- iv. Monitors trade description applied on goods and services to ensure they are accurate to enable consumers make informed decisions.
- v. Maintains a complaints registers, a suggestion boxes and a customer care desk where issues of anti-corruption are handled.
- vi. Put in place Anti-corruption posters and complies with procurement regulations in all its activities

c) Stewardship of goods and services

- vii. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.
- viii. Inspects and investigates consumer complaints with intention to promote fair trade competition
- ix. Instituted legal proceedings arising from consumer rights complaints to remedy the aggrieved parties.
- x. Monitors trade description applied on goods and services to ensure they are accurate to enable consumers make informed decisions.

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.

The County Assembly of Kakamega engages with the community in a structured way through the administrative arm called Community Area Administrators' Office (CAA.s) This is a representation of the Governor's Office at the community level. There is collaboration between the two levels of Governments which helps the County to

understand issues affecting its residents' livelihoods and discuss how well to address them. Further, the County ensures that all disaster/ emergency cases in the County have proper interventions.

The County also supports the vulnerable and its citizens through various programs like shelter improvement, donations during Governors christmas tree celebrations, public participation, sporting activities, music and cultural festivals and construction of gender based violence rescue centre

7. 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, 2023. 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, 2023, 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 year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

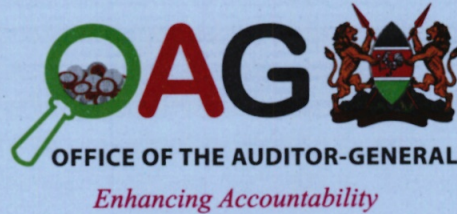
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on _____ 2023.



..... **CLERK OF THE COUNTY ASSEMBLY**
Name: Ms Esther Ariko **KAKAMEGA COUNTY**
Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-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, 2023

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 the 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, the County Governments Act, 2012 and 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, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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, 2023, 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. Undisclosed Expenditure on Casual Workers

Records maintained by the County Assembly, including the manual payroll, indicate that the County Assembly engaged eleven (11) casual workers during the year each earning Kshs.14,000 per month totalling Kshs.154,000 per month and translating to Kshs.1,848,800 during the year. However, the expenditure has not been disclosed in the financial statements amount of Kshs.497,900,739 in respect of compensation of employees in Note 4. Further, the personal files of the workers do not include their contract renewal letters. In addition, it is not clear how casuals were engaged since there was no evidence of approval by the County Assembly Service Board.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.497,900,739 on compensation of employees could not be confirmed.

2. Failure to Disclose Previous Pending Accounts Payables

The audited financial statements for the year ended 30 June, 2022 reflected, under Note 1 on Other Disclosures, a pending accounts payables balance of Kshs.53,028,597. However, the financial statements for the year ended 30 June, 2023 reflect pending bills of Kshs.88,000,000 being additions during the year under review. No explanation and documentary evidence was provided on how the previous year's balance was cleared.

In the circumstances, the accuracy and completeness of pending accounts payables balance of Kshs.88,000,000 could not be confirmed.

3. Un-Supported Expenditure

3.1 Foreign Travel Payments

The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.27,683,670 relating to foreign travel and subsistence. Further,

the amount of Kshs.27,683,670 includes Kshs.1,044,700 paid as reimbursement of per diem and air tickets to facilitate two officers attend a 5-day Institute of Certified Public Accountants of Kenya (ICPAK) seminar on leadership, governance and accountability in Dubai, United Arab Emirates. However, relevant supporting documents such as travel clearance by the Authorized Officer, boarding passes, signed list of participants for each day of the meeting, programme of the event and training certificates were not provided for audit review.

3.2 Hospitality Supplies and Services

The statement of receipts and payments reflects expenditure on use of goods and services totaling Kshs.406,175,294 which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.59,641,172 relating to hospitality supplies and services, out of which an amount of Kshs.6,870,000 was paid to various contractors and suppliers. However, the payments were not supported by electronic tax registers, local purchase/service orders, delivery notes, goods received notes, inspection and acceptance certificates and quotations.

3.3 Office and General Supplies and Services

The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.9,613,382 relating to office and general supplies and services. However, the amount of Kshs.9,613,382 includes Kshs.2,457,500 incurred on purchase of various items that was not supported with procurement documents and stores records.

3.4 Routine Maintenance - Other Assets

The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.10,645,217 relating to routine maintenance - other assets. The amount of Kshs.10,645,217 includes Kshs.9,985,037 paid to various contractors to repair hansom equipment, office furniture, painting of building and supply of materials for the County Assembly. However, it was not possible to confirm whether work was done to satisfaction of the Assembly as there were no inspection and acceptance certificates or reports.

In the circumstances, the accuracy and completeness of the expenditure under use of goods and services amounting to Kshs.406,175,294 could not be confirmed.

4. Inaccuracy of Outstanding Imprest

The statement of assets and liabilities reflects an outstanding balance of Kshs.52,848,455 in respect of imposts and advances as disclosed in Note 14 and Annex 5 to the financial statements. However, the balance differs from the Kshs.43,250,696 shown in the imprest register and imprest warrants resulting to an unexplained and unreconciled variance of

Kshs.9,597,759. In addition, no explanation was provided for failure to have the imprests surrendered or accounted for in time.

In the circumstances, the accuracy and completeness of the imprest and advances balance of Kshs.52,848,455 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kakamega County Assembly 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 judgment, 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. Irregular Salary Incremental Credits to Staff

Review of the payroll revealed that staff members specifically those in Job Groups Q and S (equivalent of CASB 4 and CASB 2 respectively) in the County Assembly earned special salaries in the form of incremental credits amounting to Kshs.1,201,840. This was done despite the staff having reached their maximum annual incremental limits.

No evidence was provided of concurrence from the Salaries and Remuneration Commission to support the payment of the incremental credits, contrary to the Salaries and Remuneration Review Commission review of salaries for County Government employees at the County Assemblies as supported by Phase IV of the Salaries Review Commission review of salaries which was effective from 1 July, 2020.

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

2. Non-Remittance of Statutory Dues

Review of the payroll revealed that a total of Kshs.2,385,100 was deducted from employees in respect of National Hospital Insurance (NHIF) contributions and Kshs.36,670,569 in respect of LAPFUND. However, only Kshs.1,906,650 and Kshs.22,148,672 were remitted to the Funds leaving unremitted balances of Kshs.478,450 and 14,521,897 respectively. This is contrary to Regulation 22(2)(a) of the Public Finance Management (County Governments) Regulations, 2015, which requires Accounting Officers to comply with any tax, levy, duty, pension, commitments and audit commitments as may be provided for by legislation.

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

3. Lack of Staff Ethnic Diversity

Review of human resource records including the payroll indicated that during the year under review, the County Assembly had eighty-seven (87) employees, out of which eighty-four (84) employees or 97% were from one ethnic community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

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

4. Failure to Construct the Speaker's Official Residence

During the year under review, the Assembly paid a total amount of Kshs.960,000 as house allowances to the Speaker at a rate of Kshs.80,000 per month. However, the Salaries and Remuneration Commission had set and communicated a housing benefit for County Governors, Deputy Governors and County Assembly Speakers. The Commission, through subsequent Circulars Ref. SRC/TS/COG/6/61/48 VOL II dated 20 May, 2019 and Circular Ref. SRC/TS/CGOVT/3/61/VOL.V(44) dated 14 August, 2020 extended the deadline for meeting the directive to 30 June, 2022 on which date the option for Counties paying rent or leasing houses for the eligible State Officers' official residential houses would cease. However, the County Assembly of Kakamega is yet to comply with the directive.

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

5. Failure to Withhold VAT on Consultancy Services

The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.28,763,276 relating to other operating expenses out of which Kshs.11,766,474 was incurred on consultancy services. However, the providers of the

consultancy services were paid in full without withholding 5% VAT contrary to Section 4(1) and (2) of the Income Tax Act, Cap.470.

In the circumstances, Management was in breach of the law

6. Unsupported Overdrawn Bank Balances

The statement of financial assets and liabilities reflects a negative balance of Kshs.38,909,557 in respect of cash and cash equivalents which, as disclosed in Note 13A to the financial statements, includes two overdrawn bank accounts, one by Kshs.953,462 and the other by Kshs.39,267,364. No explanation was provided for overdrawing the bank accounts. This is contrary to Section 119(4) of the Public Finance Management Act, 2012, which prohibits an accounting officer of a County Government entity from causing a bank account to be overdrawn beyond the limit authorized by the County Treasury. No evidence was provided to show that the County Treasury had authorized any limit hence it was not possible to confirm whether the two overdrawn balances were within authorized limits.

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

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability 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 the 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 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 policies and procedures may deteriorate.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

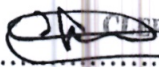
Nairobi

11 January, 2024


9. Statement of Receipts and Payments for The Year Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,227,482,154	1,278,878,607
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		1,227,482,154	1,278,878,607
Payments			
Compensation of employees	4	497,900,738	658,038,380
Use of goods and services	5	406,175,294	592,824,457
Subsidies	6	-	-
Transfers to other government entities	7	193,423,642	-
Other grants and transfers	8	117,342,521	820,200
Social security benefits	9	-	-
Acquisition of assets	10	17,118,765	6,603,729
Finance costs	11	-	-
Other payments	12	-	19,320,000
Total payments		1,231,960,960	1,277,606,706
Surplus/deficit		(4,478,806)	1,271,841

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/7 2023 and signed by:


 CLERK OF THE COUNTY ASSEMBLY

Name: Ms Esther Ariko
 Clerk of the Assembly


 DIRECTOR OF FINANCE AND ACCOUNTING

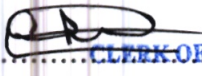
Name: Cpa Beatrice Ilavonga
 Director of Finance and Accounting –
 County Assembly
 ICPAK Member Number:12121


County Government of Kakamega
Kakamega County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

10. Statement Of Financial Assets and Liabilities As At 30th June 2023

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	(38,909,557)	4,641,273
Cash balances	13B	-	-
Total cash and cash equivalents		(38,909,557)	4,641,273
Imprests and Advances	14	52,848,455	13,776,430
Total financial assets		13,938,898	18,417,703
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		13,938,898	18,417,703
Represented by			
Fund balance b/fwd	16	18,417,703	17,145,862
Prior year adjustment	17	-	-
Surplus/(deficit) for the year		(4,478,806)	1,271,841
		-	-
Net Financial Position		13,938,898	18,417,703

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/7/ 2023 and signed by:


 CLERK OF THE COUNTY ASSEMBLY
 KAKAMEGA COUNTY
 Name: Ms Esther Ariko
 Clerk of the Assembly



 Name: Cpa Beatrice Ilavonga
 Director of Finance and Accounting –
 County Assembly
 ICPAK Member Number:12121

*County Government of Kakamega
Kakamega County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023*


11. Statement Of Cash Flows for The Period Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,227,482,154	1,278,878,607
Miscellaneous receipts	3	-	-
Total receipts from operating income		1,227,482,154	1,278,878,607
Payments for operating expenses			
Compensation of employees	4	(497,900,738)	(658,038,380)
Use of goods and services	5	(406,175,294)	(592,824,457)
Subsidies	6	-	-
Transfers to other government entities	7	(193,423,642)	-
Other grants and transfers	8	(117,342,521)	(820,200)
Social security benefits	9	-	-
Finance costs	11	-	-
Other payments	12	-	(19,320,000)
Total payments for operating expenses		(1,214,842,195)	(1,271,003,037)
Net receipts/(payments) from operating activities		12,639,960	7,875,570
Adjusted for:			
Prior year adjustment	17	-	-
Decrease/(increase) in accounts receivable:	18	(39,072,025)	(3,341,473)
Increase/(decrease) in accounts payable:	19	-	-
Net cash flows from operating activities		(26,432,065)	11,217,043
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	17,118,765	(6,603,729)
Net cash flows from investing activities		(17,118,765)	(6,603,729)
Cash flow From Financing Activities			


County Government of Kakamega
 Kakamega County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(43,550,830)	4,613,314
Cash & cash equivalent at Start of the year		4,641,273	27,959
Cash & cash equivalent at end of the year		(38,909,557)	4,641,273

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2023 and signed by:



CLERK OF THE COUNTY ASSEMBLY
KAKAMEGA COUNTY
 Name: Ms Esther Ariko
 Clerk of the Assembly



 Name: Cpa Beatrice Ilavonga
 Director of Finance and Accounting –
 County Assembly
 ICPAK Member Number:12121

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on	%
	Kshs	Kshs		Comparable Basis	Utilization difference
Receipts					Kshs
Exchequer releases	1,257,867,932		1,257,867,932	1,227,482,154	96%
Proceeds from sale of assets	-	-	-		
Other receipts	-	-	-		
Total	1,257,867,932	-	1,257,867,932	1,227,482,154	96%
Payments					
Compensation of employees	583,358,358	-	583,358,358	497,900,738	98%
Use of goods and services	473,855,768	-	473,855,768	406,175,294	92%
Transfers to other entities	185,449,906	-	185,449,906	310,766,163	99%
Acquisition of assets	15,203,900	-	15,203,900	17,118,765	97%
Total	1,257,867,932	-	1,257,867,932	1,231,960,960	96%
Surplus/ deficit	-	-	-	(4,478,806)	

The entity financial statements were approved on 30/7/2023 and signed by:


..... CLERK OF THE COUNTY ASSEMBLY
..... KAKAMEGA COUNTY

Name: Ms Esther Ariko

Clerk of the Assembly


.....

Name: Cpa Beatrice Ilavonga

Director of Finance and Accounting – County Assembly

ICPAK Member Number:12121

12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget Kshs	Adjustments Kshs	Final Budget	Actual on Comparable Basis	% Utilization difference
Receipts					Kshs
Exchequer releases	1,257,867,932		1,257,867,932	1,227,482,154	96%
Proceeds from sale of assets	-	-	-		
Other receipts	-	-	-		
Total	1,257,867,932	-	1,257,867,932	1,227,482,154	96%
Payments					
Compensation of employees	583,358,358	-	583,358,358	497,900,738	98%
Use of goods and services	473,855,768	-	473,855,768	406,175,294	92%
Transfers to other entities	185,449,906	-	185,449,906	310,766,163	99%
Acquisition of assets	15,203,900	-	15,203,900	17,118,765	97%
Total	1,257,867,932	-	1,257,867,932	1,231,960,960	96%
Surplus/ deficit				(4,478,806)	

The entity financial statements were approved on 30/7/2023 and signed by:


CLERK OF THE COUNTY ASSEMBLY

Name: Ms Esther Arikaka KAKAMEGA COUNTY

Clerk of the Assembly


Name: Cpa Beatrice Ilavonga

Director of Finance and Accounting – County Assembly

ICPAK Member Number: 12121

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	e=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-
Total	-	-	-	-	-	-
Payments						
Acquisition of assets	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	-	-	-	-	-	-
Surplus/ deficit	-	-	-	-	-	-

The entity financial statements were approved on 30/7/2023 and signed by:





Name: Ms Esther Ariko
 Name: Cpa Beatrice Ilavonga

Clerk of the Assembly
 Director of Finance and Accounting – County Assembly


ICPAK Member Number:12121

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	-	-	-	-	-


 Name: Ms Esther Ariko
 Clerk of the Assembly

CLERK OF THE COUNTY ASSEMBLY
 KAKAMEGA COUNTY


 Name: Cpa Beatrice Ilavonga
 Director of Finance and Accounting – County Assembly
 ICPAK Member Number:12121

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 third party 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 some classes of receivables and payables as outlined above.

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 Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the 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. As at 30th June 2023.

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 developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly as required by law. There was number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to 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. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	123,693,115	263,599,852
Transfers from the county treasury for Q2	409,432,041	195,107,728
Transfers from the county treasury for Q3	220,474,630	418,849,161
Transfers from the county treasury for Q4	473,882,368	401,321,866
Cumulative amount	1,227,482,154	1,278,878,607

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex 3 of this report.)

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)*	-	-
Total	-	-

Notes to the Financial Statements

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	465,583,942	285,410,859
Basic wages of temporary employees	-	39,754,456
Personal allowances paid as part of salary	-	299,739,855
Personal allowances paid as reimbursements	-	590,000
Employer contribution to compulsory national social schemes	28,538,149	32,543,210
Employer contribution to compulsory national health insurance schemes	3,778,648	-
Total	497,900,739	658,038,380

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	346,630	596,038
Communication, supplies and services	3,621,903	1,364,609
Domestic travel and subsistence	176,119,862	278,843,617
Foreign travel and subsistence	27,683,670	8,034,638
Printing, advertising and information supplies & services	22,029,945	34,768,383
Rentals of produced assets	13,985,716	11,140,150
Training expenses	3,668,488	2,651,062
Hospitality supplies and services	59,641,172	25,785,637
Insurance costs	36,249,327	45,469,054
Specialized materials and services	300,000	2,328,720
Office and general supplies and services	9,613,382	149,174,180
Fuel, oil and lubricants	8,353,033	4,401,190
Other operating expenses <i>(Include Bank charges)</i>	28,763,276	22,543,100
Routine maintenance – vehicles and other transport equipment	5,153,673	2,719,022
Routine maintenance – other assets	10,645,217	3,005,057
Total	406,175,294	592,824,457

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2022-2023	2021-2022
	Kshs	Kshs
Subsidies To County Corporations	-	-
	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund	-	-
Loan -Mortgage fund	193,423,642	-
Others (insert name of budget agency)	-	-
Total	193,423,642	-

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Emergency relief and refugees assistance	-	820,000
Membership fees and dues and subscriptions to organizations	1,249,320	-
Burial grant	3,425,000	-
Ward Office floats	59,261,868	-
KRA -Agency Notice	53,406,333	-
Total	117,342,521	820,000

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Office furniture and General Equipment	-	949,250
Purchase of Communication Equipment	-	2,330,650
Purchase of computers ,Printers and IT Equipment's	17,118,765	3,323,829
Construction of roads	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	17,118,765	6,603,729

Notes To The Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2022-2023	2021-2022
Refund to County Executive	-	19,320,000
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	19,320,000

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023 Kshs	2021-2022 Kshs
<i>Central Bank Recurrent (CBK)-Kshs.</i>	100020101018	Recurrent	48,709	3,715,852
<i>Coop Bank Operations-Kshs.</i>	01141545120500	Recurrent	(953,462)	925,421
Coop Bank Salary -Kshs.	0124A54520500	Recurrent	1,262,560	-
Family Bank Salary-Kss.	078000056916	Recurrent	(39,267,364)	-
Total			(38,909,557)	4,641,273

13B. Cash In Hand

	2022-2023 Kshs	2021-2022 Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Notes To The Financial Statements (Continued)

14. Imprests and Advances

<i>Description</i>	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests-Coop Bank	52,848,455	8,159,175
Government Imprests-CBK	-	5,617,255
Salary Advances	-	-
Total	52,848,455	13,776,430

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

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retentions	-		-	
Total	-		-	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

16. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	4,641,273	27,959
Cash In Hand	-	-
Imprests and advances	13,776,430	17,117,903
Third party deposits and retentions	-	-
Total	18,417,703	17,145,862

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

17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (Specify)	-	-	-
	-	-	-

(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.)

18. Changes In Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July A	13,776,430	17,117,903
Closing Imprests and Advances As At 30 th June B	52,848,455	13,776,430
Change In Imprests and Advances	(39,072,025)	3,341,473

19. Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July A	-	-
Closing Third Party Deposits and Retention As At 30 th June B	-	-
Change In Third Party Deposits and Retention	88,000,000	-

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	-
Supply Of Services		88,000,000	-	88,000,000
Total	-	88,000,000	-	88,000,000

2. Pending Staff Payables (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	2022-2023	2021-2022
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

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

*County Government of Kakamega
Kakamega County Assembly
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Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

County Government of Kakamega
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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2022-2023	2021-2022
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. The totals here tie with line 3 of note 4.)

e. Purpose and use of external assistance.

Payments Made By Third Parties	2022-2023	2021-2022
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	-	-

*County Government of Kakamega
Kakamega County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023*

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

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
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.

5.1 Classification by Source

	2022-2023	2021-2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Total	-	-

Notes To The Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
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:

	2022-2023	2021-2022
	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	194,788,580	-
Tranfers to county Corporations	-	19,320,000
Total Transfers to related parties	194,788,580	19,320,000
<u>Transfers from related parties</u>		
Transfers from the CRF	1,227,482,154	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	1,422,270,734	19,320,000

7. Contingent Liabilities

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

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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)
1.	Inaccuracies in Cash and Cash Equivalents	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
2.	Inaccuracies in Compensation of Employees	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
3.	Un-supported Pending Bills	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
Basis for Qualified Opinion 4,1	Other Operating Expenses	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
4.2	Foreign Travel Expenses	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
4.3	Catering and Conference Facilities	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
4.4	Domestic Travelling, Accommodation and Subsistence Allowance	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
4.5	Office and General Expenses	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
5	Inaccuracies in the Statement of Comparison of Budget and Actual	Management has put in place strategies to reconcile and provide	Not Resolved	N/A

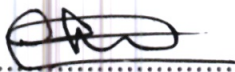
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Amounts	attachments for audit review		
Basis for Conclusion 1	Staff Ethnic Diversity	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
2	Irregular Procurement of Hospitality Services	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
3	Failure to Remit National Hospital Insurance Fund (NHIF) Contributions	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
4	Failure to Adhere to the One-Third Basic Salary Rule	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A
5	Irregular Award of Medical Insurance Cover for Members of County Assembly and Staff	Management has put in place strategies to reconcile and provide attachments for audit review	Not Resolved	N/A

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



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Clerk of the County Assembly

17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Ciala Resort	11/3/2022	Conference facility	528,500.00	528,500.00			528,500.00
Ciala Resort	11/3/2022	Conference facility	816,500.00	816,500.00			816,500.00
Ciala Resort	27/01/2023	Conference facility	668,500.00	668,500.00			668,500.00
Ciala Resort	24/04/2023	Conference facility	560,000.00	560,000.00			560,000.00
Ciala Resort	27/05/2023	Conference facility	409,500.00	409,500.00			409,500.00
Ciala Resort	12/5/2022	Conference facility	1,575,000.00	1,575,000.00			1,575,000.00
Ciala Resort	13/01/2023	Conference facility	252,000.00	252,000.00			252,000.00
Helland	10/26/2022	Newsletter, Mural, Portraits & Staff badges	1,558,128.00	1,558,128.00		1,000,000.00	558,128.00
IIA	5/8/2023	Annual seminar	174,000.00	174,000.00			174,000.00
Icon Rivers	10/26/2022	Production of Documentary	1,200,000.00	1,200,000.00			1,200,000.00
Nangami Security Company	22/06/2023	Security Services as at July	700,000.00	700,000.00			700,000.00
Nation Media Group	6/30/2023	Various Adverts	539,400.00	539,400.00			539,400.00
Standard Group	6/30/2022	Various Adverts	1,474,048.00	1,474,048.00			1,474,048.00
Telkom Kenya	4/14/2023	Internet Services	176,000.00	176,000.00			176,000.00
KATECO rent	6/30/2023	Office rent	19,131,373.00	19,131,373.00			19,131,373.00
Okumu &	12/29/2022	Legal fees Audit	3,310,000.00	3,310,000.00		1,000,000.00	2,210,000.00

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Kubai advocates							
Okumu & Kubai advocates	15/05/2023	Legal fees various cases	2,884,000.00	2,884,000.00			2,884,000.00
Merica hotel	2/22/2023	Conference facility	420,000.00	420,000.00		210,000.00	210,000.00
Mbinda fire appliances	1/16/2023	Service of fire extinguishers	806,900.00	806,900.00		500,000.00	306,900.00
Triggers General supplies	11/28/2022	General office supplies	600,900.00	600,900.00		500,000.00	100,900.00
Okend enterprise	9/10/2022	Supply of spring files	325,000.00	325,000.00		200,000.00	125,000.00
Goetham	2/1/2023	Supply of water	650,000.00	650,000.00		500,000.00	150,000.00
Best Western	31/06/2023	Conference facility	3,609,600.00	3,609,600.00			3,609,600.00
Outday Tours	6/30/2023	Air travel	906,820.00	906,820.00		600,000.00	306,820.00
Gabriel Fwaya advocates	28/10/2022	Legal fees	3,200,000.00	3,200,000.00		2,000,000.00	1,200,000.00
Gabriel Fwaya advocates	3/16/2023	Oath of secrecy	110,000.00	110,000.00			110,000.00
ICPAK	2/27/2023	Conference Training fees	118,000.00	118,000.00			118,000.00
Chipset computer systems	29/06/2023	Reams printing paper	240,000.00	240,000.00			240,000.00
Space information	6/3/2023	Assembly application	75,000.00	75,000.00			75,000.00
Earthlink Enterprises	24/03/2023	Supply of bottled water	485,000.00	485,000.00			485,000.00
Link africa	30/12/2022	Installation of CCTV	2,849,000.00	2,849,000.00		900,000.00	1,949,000.00

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Travmil Ltd	13/01/2023	Upgrade of KCA website	839,000.00	839,000.00			839,000.00
Administrative professional of kenya	24/05/2023	Conference facilities	146,850.00	146,850.00			146,850.00
Victor Shivega & Company Advocates	11/4/2023	legal services	1,519,236.00	1,519,236.00			1,519,236.00
Zybenzo company ltd	24/04/2023	Supply of Tonner	980,000.00	980,000.00			980,000.00
WSPU	21/06/2023	Training fees	120,000.00	120,000.00			120,000.00
WSPU	13/06/2023	Training fees	150,000.00	150,000.00			150,000.00
Sunshine Automobiles	29/05/2023	Painting services	250,444.00	250,444.00			250,444.00
West Traders	30/03/2022	Sportrak	86,100.00	86,100.00			86,100.00
Aggostem properties & development	29/11/2022	Reams & Dasani	1,277,000.00	1,277,000.00			1,277,000.00
CIPU	JAN-JUNE23	Administration police	800,000.00	800,000.00			80,000.00
East Africa Philanthropy Network	6/22/2023	Conference Fees	28,000.00	28,000.00			28,000.00
County Assembly Forum	7/22/2023	Subscription fees	18,000,000	18,000,000		2,034,000.00	15,966,000.00
Double shasha Ltd	6/30/2023	Printing photocopying services	1,544,300	1,544,300			1,544,300
Departmental fund loans	July22-June 23	Departmental fund loans					17,817,431
Mortgage account	FY2022/23-Date	Mortgage account					5,697,470.00
GRAND TOTAL			76,094,099.00	76,094,099.00		9,494,000.00	88,000,000

Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	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							

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Annex 3 – Analysis Of reconciliation of transfers between the County Treasury and County Assembly

SUMMARY OF RECEIPTS									
QUARTER 1									
18-Aug-22	FT222309SGMK	County Assembly	Transfer	6530101	CBK	CRF			41,337,321
9-Sep-22	FT2225275H5D	County Assembly	Transfer	6530101	CBK	CRF			8,808,000
9-Sep-22	FT2225243M94	County Assembly	Transfer	6530101	CBK	CRF			38,074,994
9/20/2022	FINANCE	County Assembly	transfer to assembly	6780101	252	Coop operation			5,000,000
9/26/2022	FINANCE	County Assembly	transfer to assembly	6780101	306	Coop operation			10,000,000
29-Sep-22	FT22272MRXDB	County Assembly	Transfer	6530101	CBK	CRF			20,472,800
	TOTAL								123,693,115
QUARTER 2									
18-Oct-22	FT22291ZGNW4	County Assembly	Transfer	6530101	CBK	CRF			28,107,017
24-Oct-22	FT22297LHNN7	County Assembly	Transfer	6530101	CBK	CRF			15,809,500
8-Nov-22	FT223127WY69	County Assembly	Transfer	6530101	CBK	CRF			48,542,075
9-Nov-22	FT223134X9ZP	County Assembly	Transfer	6530101	CBK	CRF			8,620,200
9-Nov-22	FT22313JYXHV	County Assembly	Transfer	6530101	CBK	CRF			14,118,405
21-Nov-22	FT22325LCYV2	County Assembly	Transfer	6530101	CBK	CRF			100,000,000
2-Dec-22	FT2233618DPQ	County Assembly	Transfer	6530101	CBK	CRF			7,120,000
2-Dec-22	FT22336N8S7G	County Assembly	Transfer	6530101	CBK	CRF			15,118,320
2-Dec-22	FT22336CNBDC	County Assembly	Transfer	6530101	CBK	CRF			40,000,000
2-Dec-22	FT223362VYD7	County Assembly	Transfer	6530101	CBK	CRF			49,996,524
2-Dec-22	FT22336W095Q	County Assembly	Transfer	6530101	CBK	CRF			82,000,000
	TOTAL								409,432,041
QUARTER 3									
6-Jan-23	FT23006QV60H	County Assembly	Transfer	6530101	CBK	CRF			53,459,155
20-Jan-23	FT23020QD4H2	County Assembly	Transfer	6530101	CBK	CRF			5,241,215

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24-Jan-23	FT23024850NR	County Assembly	Transfer	6530101	CBK	CRF	14,758,800
15-Feb-23	FT23046TKLMK	County Assembly	Transfer	6530101	CBK	CRF	7,347,304
15-Feb-23	FT230460D8D0	County Assembly	Transfer	6530101	CBK	CRF	14,758,800
15-Feb-23	FT2304651CC2	County Assembly	Transfer	6530101	CBK	CRF	48,482,640
28-Mar-23	FT230872SK3C	County Assembly	Transfer	6530101	CBK	CRF	26,096,414
28-Mar-23	FT230878TSXB	County Assembly	Transfer	6530101	CBK	CRF	50,330,302
	TOTAL						220,474,630
	QUARTER 4						
3-Apr-23	FT23093MFZ14	County Assembly	Transfer	6530101	CBK	CRF	8,516,000
5-Apr-23	FT23095XJGFT	County Assembly	Transfer	6530101	CBK	CRF	7,461,800
5-May-23	FT231251ZB70	County Assembly	Transfer	6530101	CBK	CRF	8,356,772
5-May-23	FT23125TPP37	County Assembly	Transfer	6530101	CBK	CRF	49,829,322
5/11/2023	FINANCE	Kk County Assembly	Transfers	6530101	R7932	CBK RECC	33,285,000
19-May-23	FT23139J6L0T	County Assembly	Transfer	6530101	CBK	CRF	16,450,600
19-May-23	FT23139B5G82	County Assembly	Transfer	6530101	CBK	CRF	25,851,202
19-May-23	FT23139M8KH9	County Assembly	Transfer	6530101	CBK	CRF	49,735,749
7-Jun-23	FT231584VKVW	County Assembly	Transfer	6530101	CBK	CRF	20,198,955
7-Jun-23	FT23158V8DWJ	County Assembly	Transfer	6530101	CBK	CRF	21,740,000
8-Jun-23	FT23159Y8PY3	County Assembly	Transfer	6530101	CBK	CRF	49,532,138
22-Jun-23	FT23173YJR2G	County Assembly	Transfer	6530101	CBK	CRF	20,318,600
22-Jun-23	FT23173C5X9Q	County Assembly	Transfer	6530101	CBK	CRF	21,603,000
22-Jun-23	FT23173MDBCX	County Assembly	Transfer	6530101	CBK	CRF	49,662,426
4-Jul-23	FT23185033R6	County Assembly	Transfer	6530101	CBK	CRF	16,506,266
4-Jul-23	FT23185MB5TZ	County Assembly	Transfer	6530101	CBK	CRF	25,302,400
4-Jul-23	FT23185JWBMW	County Assembly	Transfer	6530101	CBK	CRF	49,532,138
							473,882,368
		GRAND TOTAL					1,227,482,154

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Purchase of Office furniture and General Equipment	949,250	-	-	-	949,250
Buildings and structures	-	-	-	-	-
Purchase of Communication Equipment	2,330,650				2,330,650
Office equipment, furniture and fittings	-	-	-	-	-
Purchase of computers ,Printers and IT Equipment's	3,323,829	17,118,765	-	-	20,442,594
Machinery and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	6,603,729	17,118,765	-	-	23,722,494

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Annex 5 – Analysis Of Accounts Receivables
 (a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Patrick Litaba	19.08.2022	2,000.00		2,000.00
Doreen Wesonga	16.09.2022	36,200.00		36,200.00
Doreen Wesonga	19.09.2022	269,120.00		269,120.00
Ernest Makhulo	19.09.2022	120,000.00		120,000.00
Patrick Litaba	23.09.2022	10,000.00		10,000.00
Doreen Wesonga	29.09.2022	173,600.00		173,600.00
Moses Mudavadi	03.10.2022	25,000.00		25,000.00
Alex Makokha	14.10.2022	10,000.00		10,000.00
Doreen Wesonga	24.10.2022	546,000.00		546,000.00
John Ambunya	04.11.2022	65,000.00		65,000.00
Andrew Njirimani	07.11.2022	9,200.00		9,200.00
Doreen Wesonga	09.11.2022	110,440.00		110,440.00
Doreen Wesonga	09.11.2022	131,000.00		131,000.00
Simon Wekesa	11.11.2022	50,000.00		50,000.00
Doreen Wesonga	16.12.2022	58,500.00		58,500.00
Beatrice Ilavonga	18.01.2023	396,000.00		396,000.00
Patrick Litaba	10.02.2023	10,000.00		10,000.00
Patrick Litaba	17.02.2023	50,000.00		50,000.00
Beatrice Ilavonga	17.02.2023	550,000.00		550,000.00
Veronica Mangeni	30.03.2023	20,000.00		20,000.00
David Mwima	11.04.2023	91,000.00		91,000.00
Beatrice Ilavonga	13.04.2023	798,000.00		798,000.00
Solomon Mwalati	11.04.2023	167,100.00		167,100.00
Alhamed Andanje	18.04.2023	500,000.00		500,000.00

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Alhamed Andanje	27.04.2023	500,000.00	500,000.00
Collins Buluma	06.07.2022	477,200.00	477,200.00
Collins Buluma	12.07.2022	600,000.00	600,000.00
Collins Buluma	12.07.2022	600,000.00	600,000.00
Collins Buluma	12.07.2022	300,000.00	300,000.00
Collins Buluma	15.07.2022	600,000.00	600,000.00
John Simwa	12.08.2022	555,300.00	555,300.00
Pascal Mwanje	12.08.2022	618,400.00	618,400.00
Patrick Litaba	12.08.2022	602,500.00	602,500.00
John Simwa	25.08.2022	315,300.00	315,300.00
Pascal Mwanje	25.08.2022	318,400.00	318,400.00
Patrick Litaba	25.08.2022	312,500.00	312,500.00
Priscillah Ombunga	25.08.2022	354,634.00	354,634.00
Pascal Mwanje	25.08.2022	485,184.00	485,184.00
Pascal Mwanje	12.09.2022	176,316.00	176,316.00
Patrick Litaba	12.09.2022	136,316.00	136,316.00
Sylvia Wandaka	12.09.2022	447,054.00	447,054.00
Pascal Mwanje	14.09.2022	158,000.00	158,000.00
Caroline Okato	19.09.2022	550,000.00	550,000.00
Collins Buluma	19.09.2022	450,000.00	450,000.00
Collins Buluma	19.09.2022	350,000.00	350,000.00
Collins Buluma	19.09.2022	501,000.00	501,000.00
Pascal Mwanje	25.09.2022	400,000.00	400,000.00
Doreen Wesonga	25.09.2022	767,000.00	767,000.00
Dorcus Shikuku	25.09.2022	700,000.00	700,000.00
Peter Mutoka	03.10.2022	740,000.00	740,000.00
Timothy Ngome	25.10.2022	284,000.00	284,000.00

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Collins Buluma	25.10.2022	630,000.00		630,000.00
Collins Buluma	25.10.2022	620,000.00		620,000.00
Veronica Mangeni	24.05.2023	210,000.00	210,000.00	-
David Mwima	24.05.2023	134,000.00		134,000.00
Beatrice Ilavonga	25.05.2023	150,000.00		150,000.00
Beatrice Ilavonga	24.05.2023	1,101,500.00		1,101,500.00
David Mwima	25.05.2023	110,000.00		110,000.00
Nicholas Anywa	24.05.2023	630,000.00		630,000.00
Ramadhan Juma	26.05.2023	860,000.00		860,000.00
Emily Muthoni	26.05.2023	860,000.00		860,000.00
Judith Donde Achieng	26.05.2023	850,000.00		850,000.00
Nicholas Anywa	26.05.2023	800,000.00		800,000.00
Charles Mulama	05.06.2023	18,000.00		18,000.00
David Mwima	12.06.2023	121,800.00		121,800.00
Jean Opanda	13.06.2023	350,000.00		350,000.00
Erick Wangila	14.06.2023	30,000.00		30,000.00
Peter Mutoka	14.06.2023	140,000.00		140,000.00
Timothy Ngome	16.06.2023	50,000.00		50,000.00
Timothy Ngome	16.06.2023	30,000.00		30,000.00
Emily Muthoni	16.06.2023	50,000.00		50,000.00
Emily Muthoni	16.06.2023	30,000.00		30,000.00
Ramadhan Juma	16.06.2023	50,000.00		50,000.00
Ramadhan Juma	16.06.2023	30,000.00		30,000.00
David Mwima	21.06.2023	48,800.00		48,800.00
Ramadhan Juma	20.06.2023	50,000.00		50,000.00
David Mwima	23.06.2023	50,000.00		50,000.00
Beatrice Ilavonga	27.06.2023	1,000,000.00		1,000,000.00
Nicholas Anywa	27.06.2023	1,000,000.00		1,000,000.00

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Alhamed Andanje	29.06.2023	85,000.00	85,000.00
David Mwima	29.06.2023	161,000.00	161,000.00
David Mwima	29.06.2023	24,000.00	24,000.00
David Mwima	29.06.2023	60,000.00	60,000.00
Everlyne Juma	30.06.2023	30,000.00	30,000.00
Charles Mulama	30.06.2023	12,500.00	12,500.00
Susan Simiyu	03.07.2023	5,000.00	5,000.00
Caroline Makhanu	05.07.2023	30,000.00	30,000.00
Ramadhan Juma	05.07.2023	520,000.00	520,000.00
Judith Achieng	05.07.2023	630,000.00	630,000.00
Emily Muthoni	05.07.2023	850,000.00	850,000.00
Paul Buluma	06.07.2023	80,000.00	80,000.00
Caroline Makhanu	06.07.2023	80,000.00	80,000.00
Hillary Wanga	07.07.2023	10,000.00	10,000.00
Rodgers Angulu	07.07.2023	30,000.00	30,000.00
Solomon Chitiavi	07.07.2023	99,600.00	99,600.00
Electine Makambo	17.07.2023	30,000.00	30,000.00
Everlyne Juma	17.07.2023	30,000.00	30,000.00
Pascal Mwanje	18.07.2022	714,000.00	714,000.00
Veronica Mangeni	29.07.2022	21,500.00	21,500.00
Pascal Mwanje	16.08.2022	1,568,192.25	1,568,192.25
Pascal Mwanje	21.09.2022	610,791.40	610,791.40
John Simwa	23.09.2022	262,500.00	262,500.00
Pascal Mwanje	23.09.2022	262,500.00	262,500.00
Doreen Wesonga	23.09.2022	500,000.00	500,000.00
John Simwa	12.09.2022	375,619.30	375,619.30
Pascal Mwanje	06.10.2022	464,000.00	464,000.00
Pascal Mwanje	06.10.2022	1,794,400.00	1,794,400.00
Pascal Mwanje	25.10.2022	268,000.00	268,000.00
Timothy Ngome	26.10.2022	20,000.00	20,000.00

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Pascal Mwanje	26.10.2022	540,600.00	540,600.00	540,600.00
Pascal Mwanje	26.10.2022	360,000.00	360,000.00	360,000.00
Pascal Mwanje	26.10.2022	292,400.00	292,400.00	292,400.00
Pascal Mwanje	27.10.2022	309,850.00	309,850.00	309,850.00
Pascal Mwanje	03.11.2022	2,199,900.00	2,199,900.00	2,199,900.00
Pascal Mwanje	09.11.2022	353,050.00	353,050.00	353,050.00
Pascal Mwanje	24.11.2022	1,599,000.00	1,599,000.00	1,599,000.00
Pascal Mwanje	06.12.2022	4,740,000.00	4,740,000.00	4,740,000.00
Pascal Mwanje	06.12.2022	2,638,400.00	2,638,400.00	2,638,400.00
Pascal Mwanje	06.12.2022	1,783,600.00	1,783,600.00	1,783,600.00
Pascal Mwanje	08.12.2022	151,200.00	151,200.00	165,288.05
Pascal Mwanje	08.12.2022	410,400.00	410,400.00	410,400.00
Pascal Mwanje	08.12.2022	756,400.00	756,400.00	756,400.00
Pascal Mwanje	09.12.2022	779,600.00	779,600.00	779,600.00
Total		53,044,366.95	210,000.00	52,848,455.00

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Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

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.						