

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
KAKAMEGA**

**FOR THE YEAR ENDED
30 JUNE, 2021**





KAKAMEGA COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2021

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County 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 Kakamega Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the year ended Kakamega and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer- Clerk	- CPA Laban Maloba Atemba
2.	Principal Accountant.	- CPA Pascal Mwanje Lukalia
		-

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

The assembly has in place:

- Audit committee activities
- Finance committee activities
- Public Accounts and Investment committee
- Budget and Appropriation committee

(e) Entity Headquarters

P.O. Box 1470-50100

KAKAMEGA

Opp. Kakamega Law Courts Avenue/Road/Highway

(f) Entity Contacts

Telephone: (254) 715-521221

E-mail: kakamegaassembl@kakamega.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 Branch

(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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Kakamega County Assembly has 89 Members of County assembly, 60 are elected and 29 nominated. In the Financial Year 2020/2021, the Assembly had a staff establishment of 92 members of staff.

The performance of the Assembly in Financial Year 2020/2021 had so many challenges like under funding and challenges related to COVID 19 pandemic. The performance has been explained below:

2.1 Budget performance

The County Assembly budget estimates for 2020/2021 FY was Kshs 1,228,945,309 for recurrent expenditure and Kshs 50,000,000 for development expenditure. The assembly received Kshs 1,101,311,416 from exchequer to cater for its recurrent expenses. Actual expenditure for the year was Kshs 1,123,902,983. The assembly did not receive its development funds. Due to non-receipt of funds, the assembly could not fully utilise its budget ended 30th June 2021.

2.2 Operational Performance

KAKAMEGA COUNTY ACTS FY 2020/21

1. Kakamega County Appropriation Act (No. 3 of 2020)
 - To authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on 30th June 2021, and to appropriate that sum to public services and for connected purposes
2. Kakamega County Finance Act, 2020
 - To enable the County Government raise revenue through taxes, fees, charges and other receipts on businesses, commercial activities and on use of services and facilities offered by the County Government for 2020/21 FY
3. Kakamega County Supplementary Appropriation Act (No. 1 of 2020)
4. Kakamega County Supplementary Appropriation Act (No. 2 of 2020)
 - To authorize the issue of the sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30th June 2020 and to appropriate that sum to public services
5. Kakamega County Rural Water and Sanitation Corporation Act, 2020
 - To provide for the establishment of the Kakamega County Rural Water and Sanitation Corporation, to make provision for the roles of the Corporation and related matters in furtherance of the Fourth Schedule of the Constitution
6. Kakamega County Supplementary Appropriation Act (No. 3 of 2020)

7. Kakamega County HIV, AIDS and STI Management Act, 2021
 - To provide for a framework for the coordination and collaboration in the prevention, control and management of HIV, AIDS and STIs and for connected purposes
8. Kakamega County Maternal Child Health and Family Planning (Amendment) Act, 2021
 - To amend the 2017 Act of the same title
9. Constitution of Kenya (Amendment) Bill, 2020
 - To amend the Constitution of Kenya, 2010
10. Kakamega County Supplementary Appropriation Act (No. 2 of 2021)
11. Kakamega County Water and Sanitation Services Act, 2021
 - To repeal the Kakamega County Water Act, 2019;
 - To repeal the Kakamega County Rural Water and Sanitation Corporation Act, 2020;
 - To provide for the development, regulation and management of county public works related to water and sanitation services, storm water management systems, water conservation, establishment of water and sanitation services companies, provision of water and sanitation services and for connected purposes
12. Kakamega County Appropriation Act, 2021
 - To authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on 30th of June 2022, and to appropriate that sum to public services and for connected purposes.

2.3 Performance of key development projects

In the Financial Year 2019/2020, the Assembly did not have any development project. The Assembly's long-term project is to construct a Chamber and Hon. Speakers residence.

2.4 Comment on value-for-money achievements

In the Financial Year 2020/2021, the Assembly did not have any development project. The assembly in all its activities has achieved value for money. Oversight has increased which has indirectly benefited the community through improved infrastructure and medical care.

2.5 Challenges and Recommended Way Forward

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

KAKAMEGA COUNTY ASSEMBLY
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For the year ended June 30, 2021

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.

Sign:


CLERK OF THE COUNTY ASSEMBLY
KAKAMEGA COUNTY

Name: John M. Simwah

Ag. Clerk of the County Assembly

3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY PREDETRMINED OBJECTIVES

Guidance

Refer to the assembly’s program on oversight, representation, and legislation. Report on bills enacted. Borrow objective from the County Assembly Program based budget.

Introduction

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

The key mandate of the County Assembly of Kakamega is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2020/2021

Program	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 2020/2021 90 MCA were trained on legislation, oversight and representation
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	Standing orders were reviewed and resulted to improved legislation.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

2. Environmental performance

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

3. Employee welfare

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

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

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

b) Responsible Supply chain and supplier relations- e

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

suppliers bills due to late disbursement of funds. However the suppliers are immediately paid as soon as assembly receives its funds.

c) **Responsible marketing and advertisement-**

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

d) **Product stewardship-**

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

5. 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.

6. Others

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2021. 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, 2021, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

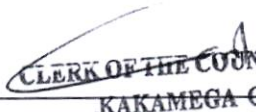
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were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

KAKAMEGA COUNTY ASSEMBLY
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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 22/11 2021.

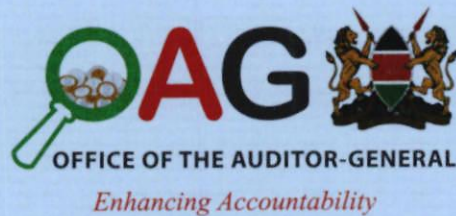
2. 
CLERK OF THE COUNTY ASSEMBLY
KAKAMEGA COUNTY

Name:
Clerk of the County Assembly

6. REPORT OF THE AUDITOR GENERAL ON THE KAKAMEGA 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, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kakamega set out on pages 1 to 25, which comprise of the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Kakamega for the year ended 30 June, 2021

as at 30 June, 2021, the statement of receipts and payments, statement of cash flows and the 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Transfers from the County Treasury/Exchequer Releases

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects transfers from the County Treasury/Exchequer Releases amount of Kshs.1,101,311,416. However, the financial statements of the County Executive of Kakamega reflects transfers to the County Assembly totalling to Kshs.1,078,519,716 resulting to an unreconciled variance of Kshs.22,791,700.

2. Other Payments

The statement of receipts and payments reflects other payments amount of Kshs.77,280,000 which as per the records maintained by the County Assembly relates to loan refund for money borrowed from the County Executive of Kakamega. However, the amount was not supported by a Note to the financial statements.

Consequently, an analysis of the expenditure of Kshs.77,280,000 reflected in the statement of receipts and payments was not provided as per the financial reporting template prescribed by the Public Sector Accounting Standards Board (PSASB).

3. Domestic Travel and Subsistence Allowance

As disclosed in Note 3 to the financial statements, the expenditure of Kshs.529,455,551 on use of goods and services includes an amount of Kshs.204,984,106 relating to domestic travel and subsistence allowance. However, this amount differs with the amount of Kshs.154,280,245 reflected in the supporting schedule provided for audit review with a variance of Kshs.50,703,861 which was not explained or supported.

Further, included in the domestic travel and subsistence allowance of Kshs.204,984,106 is an amount Kshs.67,462,251 that was paid directly to individual staff and Members of the County Assembly (MCAs) without proper supporting documents which include

attendance registers, invitation letters, workshop programs, notice of meetings, minutes of meetings, venues of the meetings and reports of the meetings.

Consequently, the accuracy and validity of the expenditure of Kshs.204,984,106 under domestic travel and subsistence allowance could not be confirmed.

4. Unsupported Expenditure

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.529,544,531 under use of goods and services. Review of records provided revealed the following unsupported expenditure:

4.1 Other Operating Expenses

The use of goods and services amount of Kshs.529,455,550 includes an expenditure of Kshs.32,550,460 relating to other operating expenses, which in addition includes an expenditure totalling to Kshs.3,683,260 which was not supported with payment vouchers and related supporting documents.

4.2 Office and General Supplies

The amount of Kshs.529,455,550 under use of goods and services also includes an expenditure of Kshs.110,409,272 relating to office and general supplies and services, which in addition includes an expenditure of Kshs.32,156,790 whose payment vouchers and related supporting documents were not provided for audit review.

Further, included in the expenditure of Kshs.110,409,272, is an amount of Kshs.3,572,000 that was incurred in conducting training. The payment was in respect to; Kshs.1,716,000 for training of Finance, House Leadership and Budget and Appropriation Committee on legal framework of public participation and Kshs.1,856,000 for capacity building for Members of the County Assembly and staff. However, the payment of Kshs.1,856,000 was not supported with the local purchase order, signed list of participants and evidence that the trainings actually took place.

4.3 Fuel, Oil and Lubricants

The expenditure of Kshs.529,455,550 under use of goods and services also includes an expenditure of Kshs.4,516,171 relating to fuel, oil and lubricants which was not supported with payment vouchers and related supporting documents.

4.4 Hospitality Supplies and Services

The expenditure of Kshs.529,455,530 on use of goods and services further includes an amount of Kshs.69,291,533 relating to hospitality supplies and services. Included in the latter balance is an expenditure totalling Kshs.9,765,000 incurred on purchase of bottled water which was not supported with requisitions, quotations and goods received notes. Further, the amount of Kshs.69,291,533 includes an expenditure amounting to Kshs.14,957,206 paid to various facilities on account of catering and conference services.

However, the expenditure was not supported with the invitation letters, attendance registers, workshop programmes, notices of meetings and committee reports.

4.5 Fumigation Services

The use of goods and services amount of Kshs.529,455,550 further includes an expenditure of Kshs.2,563,075 relating to specialized materials and services which in addition includes an amount of Kshs.1,980,000 incurred on fumigation and rodent killing services in the County Assembly's offices and ward offices. However, the contract agreement and inspection and acceptance report were not provided for audit review.

In the circumstances, the accuracy and validity of the use of goods and services balance of Kshs.529,455,550 could not be confirmed.

5. Unaccounted for Expenditure on Covid-19 Preparedness

The statement of receipts and payments reflects an expenditure of Kshs.529,455,550 in respect to use of goods and services which, as disclosed in Note 3 to the financial statements, includes an amount of Kshs.204,984,106 relating to domestic travel and subsistence, out of which, Kshs.22,792,000 was paid as sitting allowances to Members of the County Assembly (MCAs) for Covid-19 related meetings.

The County Assembly approved and constituted three Ad-Hoc Committees to oversight on Covid-19 related activities, programs and measures put in place by the County Government and County Emergency Response Committee to mitigate the effects of Covid-19 pandemic. These Committees were: Committee on Emergency Fund Oversight, Committee on Covid-19 Surveillance and Committee on Covid-19 Sensitization.

Each of the Committees was to have not more than 30 members and not less than 29, as provided for under Standing Order No.152(2). The Committees were to last for a period of three months with effect from the date of establishment and were required to submit reports every fortnight. However, the following observations were made:

- i. Records provided indicate that some meetings were conducted at Ebungwe Resort in Vihiga County, Kakamega Sports Club and Ciala Hotel in Kisumu, which are outside the precincts of the County Assembly. No evidence was provided as an indication that there was authority from the Speaker to hold the meetings outside the Assembly's precincts.
- ii. The payments were not supported with attendance lists of Members who attended the meetings, programs of the activities carried out during the period, including the particular Wards or places visited within the County and progress reports of the Committees.

Consequently, the accuracy and propriety of the expenditure amounting to Kshs.22,792,000 incurred as sitting allowance for Covid-19 related activities and meetings could not be confirmed.

6. Accuracy of the Cash and Cash Equivalents

The statement of financial assets and liabilities as at 30 June, 2021 reflects a cash and cash equivalents balance of Kshs.27,959 which, differs from the balance of Kshs.(9,613,493) reflected in the cash book. In addition, review of the bank statement reflects payments in bank and not in the cash book totalling to Kshs.833,150. No explanation was provided for failure to update the cash book.

Further, the bank reconciliation statement for the month of June, 2021 reflects receipts in cash book not in bank statements totalling Kshs.2,342,900, which are indicated as direct payments as shown below.

Date	Description	Cheque No.	Amount Kshs.
02.06.21	Direct Payments	6311	632,500
03.06.21	Direct Payments	6299	972,000
03.06.21	Direct Payments	6292	200,000
04.06.21	Direct Payments	6325	175,900
04.06.21	Direct Payments	6329	127,500
07.06.21	Direct Payments	6327	35,000
11.06.21	Direct Payments	6248	200,000
Total			2,342,900

However, the Management did not provide an explanation on why the receipts had not been credited in the bank account six months later.

In addition, the bank reconciliation statement for the Central Bank of Kenya account provided for audit review was prepared as at 30 July, 2021 instead of 30 June, 2021. Management did not provide an explanation on why the financial statements for the year ended 30 June, 2021 were supported with a bank reconciliation statement for the month of July, 2021.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.27,959 could not be confirmed.

7. Accounts Receivables and Accounts Payables

The statement of financial assets and liabilities reflects balances of Kshs.17,117,904 and Kshs.nil under accounts receivables and accounts payables respectively. However, the balances were not supported by way of Notes to the financial statements, contrary to the provisions of International Public Sector Accounting Standards (IPSAS) 1 which requires that all the components in financial statements should be supported by way of Notes. The County Assembly is therefore in breach of the Accounting Standards.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kakamega Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical

responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional 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.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final revenue budget and actual on comparable basis of Kshs.1,278,945,309 and Kshs.1,101,311,416 respectively resulting to under-funding of Kshs.117,633,893 or 14% of the budget. Similarly, the Assembly expended Kshs.1,123,902,983 against an approved budget of Kshs.1,278,945,309 resulting to under-expenditure of Kshs.155,042,326 or 12% of the budget.

Further, the statement indicates that the County Assembly had a budget of Kshs.50,000,000 under the development vote but did not receive any amount under the vote. No explanation was provided for the failure to have the budgeted funds disbursed by the County Executive of Kakamega, as a result of which, approved development projects and programmes were not implemented. The Management ought to relook at the budget preparation process with a view to making it as effective and realistic as possible in order to benefit the residents of Kakamega County.

2. Late Disbursement of Exchequer Releases

The statement of receipts and payments reflects transfers from the County Treasury/Exchequer releases totalling to Kshs.1,101,311,416 out of which Exchequer releases amounting to Kshs.266,734,191 were received on 30 June, 2021 or after the closure of the financial year as analysed below:

Date Received	Amount Kshs.
30 June, 2021	84,834,667
14 July, 2021	83,656,371
15 July, 2021	9,331,756
15 July, 2021	88,911,397
Total	266,734,191

Consequently, the County Assembly operations and projects may not have been implemented within the required period.

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. Failure to Adhere to the One-Third Basic Pay Rule

Analysis of the County Assembly's payroll revealed that during the year under review, 22 members of staff received salaries below one third of their basic salaries. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

The Assembly was therefore, in breach of the law.

2. Staff Ethnic Diversity

Analysis of the County Assembly's Integrated Personnel and Payroll Database (IPPD) for the year ended 30 June, 2021 revealed that the County Assembly had 92 members of staff as at that date, out of which, 89 (or about 97%) were from the dominant local ethnic community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012, which provides that at least thirty percent (30%) of the staff establishment in a County Government be filled by staff from communities other than the dominant local community in that County.

The Assembly was therefore, 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, except for the matter described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Maintain Information Technology (IT) Systems and Controls

The following weaknesses were observed during a review of information technology system and controls:

- i. The County Assembly does not have an accounting system to assist in managing financial and procurement operations, including IFMIS (Integrated Financial Management Information System) and internet banking.
- ii. The County Assembly does not also have a disaster recovery plan to enable recovery of information or a backup and retention strategy for its information.
- iii. The Assembly does not have an approved IT security policy, strategic plan or an IT steering committee.
- iv. The Assembly does not also have environmental controls such as fire suppression systems, fire extinguishers and air conditioning systems.

As a result, effectiveness of the IT systems and security of data could not be confirmed, contrary to the provisions of Section 149(2)(c) of the Public Finance Management Act, 2012, that requires an Accounting Officer to ensure that all financial and accounting records that the entity keeps in any form, including in electronic form are adequately protected and backed up.

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 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain 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 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 continue 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2022

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,101,311,416	977,375,288
TOTAL RECEIPTS		1,101,311,416	977,375,288
PAYMENTS			
Compensation of Employees	2	512,783,338	562,224,984
Use of goods and services	3	529,455,551	407,248,082
Other grants and transfers	4	900,000	750,000
Acquisition of Assets	5	3,484,095	6,074,750
Other Payments		77,280,000	-
TOTAL PAYMENTS		1,123,902,984	976,297,816
SURPLUS/DEFICIT		(22,591,568)	1,077,472

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22/11/2021 2021 and signed by:


 CLERK OF THE COUNTY ASSEMBLY
 KAKAMEGA COUNTY

Clerk of the Assembly
 Name: John M. Simwah

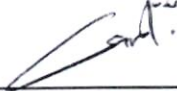


Chief Finance Office – County Assembly
 Name: CPA. Pascal Mwanje
 ICPAK Member Number: 10126


7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE
2021

FINANCIAL ASSETS	Note	2020-2021	2019-2020
		KShs	KShs
Cash and Cash Equivalents			
Bank Balances	6	27,959	31,843,480
Total Cash and cash equivalents		27,959	31,843,480
Accounts receivables		17,117,903	7,893,950
TOTAL FINANCIAL ASSETS		17,145,862	39,737,430
FINANCIAL LIABILITIES			
Accounts Payables		-	-
NET FINANCIAL ASSETS		17,145,862	39,737,430
REPRESENTED BY			
Fund balance b/fwd		39,737,430	38,659,958
Prior year adjustment			
Surplus/(Deficit) for the year		(22,591,568)	1,077,472
NET FINANCIAL POSITION		17,145,862	39,737,430

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22/11/2021 2021 and signed by:


 CLERK OF THE COUNTY ASSEMBLY
 KAKAMEGA COUNTY

Clerk of the Assembly
 Name: John M. Simwah



 Chief Finance Officer – County Assembly

Name: CPA. Pascal Mwanje
 ICPAK Member Number: 10126

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	1,101,311,416	977,375,288
Payments for operating expenses			
Compensation of Employees	2	512,783,338	562,224,984
Use of goods and services	3	529,455,551	407,248,082
Other grants and transfers	4	900,000	750,000
Other Payments		77,280,000	-
Adjusted for:			
Prior year adjustment			
Decrease/(Increase) in Accounts receivable:		9,223,953	(1,030,577)
		1,129,642,842	969,192,489
Net cash flows from operating activities		(28,331,426)	8,182,799
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	5	3,484,095	6,074,750
Net cash flows from investing activities		3,484,095	6,074,750
NET INCREASE IN CASH AND CASH EQUIVALENTS		(31,815,521)	2,108,049
Cash and cash equivalent at BEGINNING of the year		31,843,480	29,735,431
Cash and cash equivalent at END of the year		27,959	31,843,480

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22/11 2021 and signed by:


 CLERK OF THE COUNTY ASSEMBLY
 KAKAMEGA COUNTY

Clerk of the Assembly
 Name: John M. Simwah


 Chief Finance Officer – County Assembly

Name: CPA. Pascal Mwanje
 ICPAK Member Number. 10126

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

COMBINED Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	e=a+b	e=d-e	KShs
RECEIPTS	1,066,936,774	162,008,535	1,228,945,309	1,101,311,416	90
Transfers from the County Treasury/Exchequer Releases	-	-	-	-	-
Proceeds from Sale of Assets	50,000,000	-	50,000,000	-	0
Other Receipts	1,116,936,774	162,008,535	1,278,945,309	1,101,311,416	90
TOTAL					
PAYMENTS	635,319,260	-79,925,486	555,393,774	512,783,338	92
Compensation of Employees	417,277,837	138,493,041	555,770,878	529,455,551	95
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	1,485,000	-80,048	1,404,952	900,000	64
Other grants and transfers	-	-	-	-	-
Social Security Benefits	12,854,677	121,028	12,975,705	3,484,095	27
Acquisition of Assets	50,000,000	-	50,000,000	-	0
Finance Costs	-	103,400,000	103,400,000	77,280,000	75
Other Payments	1,116,936,774	162,008,535	1,278,945,309	1,123,902,984	88
TOTAL	-	-	-	-	-
SURPLUS/ DEFICIT					

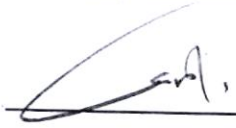
(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

KAKAMEGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021


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

- (a) The assembly did not utilise its budget full due to lack of full disbursement of funds from National treasury
- (b) The changes between the original and final budget are because of reallocations within the budget and also funds carried forward from previous financial year.

The entity financial statements were approved on 22/11/ 2021 and signed by:



CLERK OF THE COUNTY ASSEMBLY
Clerk of the Assembly **KAKAMEGA COUNTY**
Name: John M. Simwah



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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization Difference
	A	B	c=a+b	d=e	
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,066,936,774	162,008,535	1,228,945,309	1,101,311,416	90
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	1,066,936,774	162,008,535	1,228,945,309	1,101,311,416	90
PAYMENTS					
Compensation of Employees	635,319,260	-79,925,486	555,393,774	512,783,338	92
Use of goods and services	417,277,837	138,493,041	555,770,878	529,455,551	95
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	1,485,000	-80,048	1,404,952	900,000	64
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	12,854,677	121,028	12,975,705	3,484,095	27
Finance Costs	-	-	-	-	-
Other Payments	-	103,400,000	103,400,000	77,280,000	75
TOTAL	1,066,936,774	162,008,535	1,228,945,309	1,123,902,984	92
SURPLUS/ DEFICIT	-	-	-	-	-

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

(a) The assembly did not utilise its budget full due to lack of full disbursement of funds from National treasury

**Reports and Financial Statements
For the year ended June 30, 2021**

(b) The changes between the original and final budget are because of reallocations within the budget and also funds carried forward from previous financial year.


The entity financial statements were approved on 22/11/ 2021 and signed by:



CLERK OF THE COUNTY ASSEMBLY
KAKAMEGA COUNTY

Clerk of the Assembly

Name: John M. Simwah



Chief Finance Office – County Assembly

Name: CPA. Pascal Mwanje

ICPAK Member Number. 10126

Reports and Financial Statements
For the year ended June 30, 2021


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

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Total Budget KShs	Actual on Comparable Basis KShs	% Utilization difference KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	50,000,000	-	50,000,000	-	-
TOTAL	50,000,000	-	50,000,000	-	0
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	50,000,000	-	50,000,000	-	-
TOTAL	50,000,000	-	50,000,000	-	0
SURPLUS/ DEFICIT	-	-	-	-	-

The assembly did not receive any development funds from the county treasury

Reports and Financial Statements
For the year ended June 30, 2021

The entity financial statements were approved on 22/11/ 2021 and signed by:



CLERK OF THE COUNTY ASSEMBLY
KAKAMEGA COUNTY

Clerk of the Assembly

Name: John M. Simwah



Chief Finance Office – County Assembly

Name: CPA. Pascal Mwanje

ICPAK Member Number. 10126

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	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	-	-	-	-	-

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

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and liquid investments with an original maturity of three months or less, which are readily

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs nil compared to KShs nil in prior period. There were no other restrictions on cash during the year.

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Accounts Payable

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

9. 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.

10. 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)

11. 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, and 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.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans.

12. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

If it has become virtually certain that, an inflow of economic benefits or service potential will arise and the assets value can be measured reliably, the asset and the related revenue is recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law. The County Assembly of Kakamega approved the original budget for the period 1st July 2020 to 30 June 2021 as required by law. There were two (2) supplementary budgets passed in the year. The supplementary budgets were approved on 18th Dec 2020 and 27th April 2021. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

16. Errors

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

17. Related party transactions

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

KAKAMEGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020-2021	2019-2020
	KShs	KShs
Transfers from the County Treasury for Q1	113,161,487	75,000,000
Transfers from the County Treasury for Q2	269,734,193	314,788,197
Transfers from the County Treasury for Q3	184,947,363	246,455,584
Transfers from the County Treasury for Q4	533,468,373	341,131,507
Cumulative Amount	1,101,311,416	977,375,288

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

2. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	KShs	KShs
Basic salaries of permanent employees	215,783,338	213,809,958
Basic wages of temporary employees	37,654,456	36,125,452
Personal allowances paid as part of salary	230,112,334	284,152,324
Personal allowances paid as reimbursements	690,000	596,000
Personal allowances provided in kind		
Employer Contribution to compulsory National Social Schemes		
Employer Contribution to Compulsory National health Insurance Schemes		
Pension and other social security contributions	28,543,210	27,541,250
Social benefit schemes outside government		
Other personnel payments		
Total	512,783,338	562,224,984

(Explain what other personnel costs relate to.)

3. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	KShs	KShs
Utilities, supplies and services	724,886	494,225
Communication, supplies and services	3,558,372	3,437,472

KAKAMEGA COUNTY ASSEMBLY
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Domestic travel and subsistence	204,984,106	174,251,984
Foreign travel and subsistence	-	10,969,800
Printing, advertising and information supplies & services	32,898,058	13,952,548
Rentals of produced assets	13,575,247	36,955,750
Training expenses	782,950	9,027,510
Hospitality supplies and services	69,291,533	24,839,235
Insurance costs	44,112,634	45,314,484
Specialized materials and services	2,563,075	6,608,075
Office and general supplies and services	110,409,272	33,831,363
Fuel, oil and lubricants	4,516,171	3,640,000
Other operating expenses	32,550,460	35,766,493
Routine maintenance – vehicles and other transport equipment	4,068,087	3,850,025
Routine maintenance – other assets	5,420,700	4,309,118
Total	529,455,551	407,248,082

KAKAMEGA COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. OTHER GRANTS AND TRANSFERS

	2020-2021	2019-2020
	KShs	KShs
Scholarships and other educational benefits		
Membership Fees and Dues and Subscriptions to Organizations		
Emergency relief and refugee assistance	900,000	750,000
Subsidies to small businesses, cooperatives, and self employed		
Total	900,000	750,000

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

5. ACQUISITION OF ASSETS

Non-Financial Assets	2020-2021	2019-2020
	KShs	KShs
Purchase of Office Furniture and General Equipment	642,495	
Purchase of Specialized Plant, Equipment and Machinery	2,020,000	4,019,750
Acquisition of Strategic Stocks and commodities	821,600	2,055,000
Total acquisition of non- financial assets	3,484,095	6,074,750

6. BANK BALANCES

Name of Bank, Account Name & currency	Indicate whether Rec. Dev. Dep etc.	2020-2021	2019-2020
		KShs	KShs
CBK A/C NO. 1000201018	Recurrent	7,325	31,803,747
COOP BANK A/C NO. 01141545120500	Recurrent	20,634	39,733
Total		27,959	31,843,480

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

Cash in hand should be analysed as follows:

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

KAKAMEGA COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Classification of payments made by Third Parties by Nature of expenses

1. 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.

2. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
Total		

(Give details- Update ANNEX 6 Contingent liabilities register)

KAKAMEGA COUNTY ASSEMBLY
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3. 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 period 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)
2019/2020	No audit committee in place	The assembly has now constituted an audit committee	resolved	

Guidance Notes:

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

Clerk of the County Assembly

Sign...  CLERK OF THE COUNTY ASSEMBLY
 KAKAMEGA COUNTY

Date... 22/11/2021

KAKAMEGA COUNTY ASSEMBLY
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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/N	NAME OF SUPPLIER	DATE OF INVOICE/RECEIPT	GOODS/SERVICE	BALANCE
1	A TO Z BUSINESS SOLUTION	9-Apr-19	REPAIR OF CCTV	341,000
2	AGRO SERVICE PROVIDERS	29-Jan-21	SUPPLY OF WATER	650,000
3	ALBEENER	22-Feb-18	SUPPLY OF STATIONERY	165,000
4	APA INSURANCE	6-Jan-21	INSURANCE SERVICES	114,930
5	AUTODYNE POWER SYSTEMS	2-Sep-19	SUPPLY OF WATER	250,000
6	BELISAS INTERNATIONAL SUPPLIERS	12-Feb-20	SUPPLY OF WATER	285,000
7	BEMSHI ENTERPRISES	18-Jan-21	SUPPLY OF HP BATTERIES	219,000
8	BEST WESTERN HOTEL	19-Feb-21	CONFRENCE FACILITIES	234,000
9	BETHEL EDEN ENTERPRISES	7-Feb-19	SUPPLY OF WATER	485,000
10	BISON SAT	8-Mar-21	DSTV SUBSCRIPTION	0
11	BLACK ART BRANDING	24-Jun-20	IT SERVICES	895,000
12	BLISWA SYSTEMS	27-Jun-19	BRANDING SERVICES	150,000
13	BOKAJ AGENCIES LTD	23-Aug-21	SUPPLY OF HANSARD EQUIPMENT	3,169,855
14	BREU INVESTMENTS	19-Oct-20	ASSORTED SERVICES	2,910,000
15	CIALA RESORT	22-Feb-19	CATERING SERVICES	2,227,460
16	COPYTEC ENTERPRISES	24-Jun-20	PROVISION OF NETWORK SERVICES	139,000
17	DANOTU KENYA	17-Jul-19	SUPPLY OF IT EQUIPMENT	0
18	DEEP FRY CAFÉ	4-Dec-19	CATERING SERVICES	32,550
19	DEJMAK CO LTD	28-Oct-20	SUPPLY OF WATER	655,000
20	DESTINY WORLD TRAVEL	29-Apr-21	AIR TRAVEL	1,081,130
21	DOUBLE SASHA LTD	2-Feb-18	SUPPLY OF STATIONERY	1,092,358

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22	EBUNANGWE GARDEN PARK	29-Apr-21	CONFRENCE FACILITIES	571,100
23	EDNAH OKWEMBA	6-Jan-21	PHOTOCOPY SERVICES	2,811,057
24	EL PLUS	3-Jun-19	SUPPLY OF SOFTWARES	689,984
25	ELDEMO ENTERPRISES	9-Oct-20	FUMIGATION SERVICES	0
26	EMIRATES GENERAL MOTORS	7-Oct-19	FUELLING OF VEHICLE	0
27	EXCELLENT OPERATIONS	22-Sep-20	CONSULTANCY	2,251,900
28	FAIRDEAL FURNITURES	29-Apr-21	SUPPLY OF FURNITURE	449,250
29	FUPEMA AFRICA WORLD	29-May-20	SUPPLY OF SANITARY MATERIALS	1,138,000
30	GABRIEL FWAYA	23-Apr-21	LEGAL SERVICES	680,000
31	GALEEN GENERAL SUPPLIERS	17-Feb-20	SUPPLY OF STATIONERY	0
32	GITZ DESIGNERS	30-Sep-19	SUPPLY OF UNIFORMS	280,300
33	GOLDEN PEACE GENERAL SUPPLIES	26-Jan-21	SUPPLY OF SANITARY MATERIALS	960,000
34	GRAND ROYAL SWISS	29-Apr-21	CONFRENCE FACILITIES	1,672,500
35	GREENSTATE ENTERPRISES	23-Oct-20	SUPPLY OF WATER	148,000
36	HAKY INSURANCE AGENCY	10-Aug-20	MOTORVEHICLE INSURANCE	600,000
37	HASE BUILDING AND GEN CONT.	15-May-20	SUPPLY OF WATER	0
38	HILTONIA LTD	9-Jan-20	CONSULTANCY	6,425,000
39	IG OFFICE RENT	19-Apr-21	OFFICE RENT	10,159,811
40	INSTITUTE OF STRATEGIC MANAGEMENT	23-Dec-19	TRAINING SERVICES	1,044,000
41	IProspect Ventures EA LTD		SUPPLY OF WATER	400,000
42	ISAAC WALE	27-Jun-19	PHOTOGRAPHY SERVICES	50,000
43	JAGARI GENERAL MERCHANTS	21-Oct-20	SUPPLY OF STATIONERY	400,000
44	JALUMA INTERNATIONAL LTD	18-Dec-17	IT SERVICES	3,122,300
45	JOHNCELLE INSURANCE BROKERS	29-Apr-21	INSURANCE SERVICES	0
46	JONAVIN ENTREPRISES	1-Mar-21	FUMIGATION SERVICES	947,000
47	JOSMAB AGENCIES	11-May-20	SUPPLY OF STATIONERY	659,000
48	JOVENTURE HOTEL	29-Apr-21	CONFRENCE FACILITIES	5,242,500

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49	JULIKA AUTOMOBILES	9-Oct-20	SUPPLY OF TYRES	697,700
50	JULITECH GENERAL ENTERPRISES	3-Oct-19	SUPPLY OF STATIONERY	400,000
51	KAKAMEGA COMPLEX HOTEL	20-Dec-19	CATERING SERVICES	0
52	KAKAMEGA SPORTS CLUB	29-Apr-21	CONFRENCE FACILITIES	1,207,690
53	KAMADEP	29-Apr-21	CONFRENCE FACILITIES	180,800
54	KAMSA SERVICES	6-Jun-19	SUPPLY OF BUILDING MATERIALS	777,990
55	KEMCAL HOLDINGS	8-Sep-18	SUPPLY OF PHARMACEUTICALS	179,950
56	KITALIMA INVESTMENTS	15-Feb-19	SUPPLY OF STATIONERY	702,800
57	LATASHA PRINTERS	23-Sep-19	SUPPLY OF STATIONERY	530,000
58	LINK AFRICA CO LTD	24-Nov-19	SUPPLY OF COMMUNICATION EQUIPMENT	1,280,677
59	LIROY CONTRACTORS LTD	25-Sep-20	SUPPLY OF WATER	0
60	LIZTECH BUSINESS SOLUTIONS	5-Jul-20	REPAIR OF FURNITURE	678,000
61	LLOYD FIRE EQUIPMENT	2-Apr-21	TRAINING SERVICES	278,400
62	MACAREEM VENTURES	27-Sep-19	SUPPLY OF UNIFORMS	211,500
63	MAGSAREX INVESTMENTS	29-Apr-20	SUPPLY OF SANITARY MATERIALS	730,000
64	MAKADON CONSULTING CO LTD	27-May-20	SUPPLY OF WATER	348,000
65	MARCA AGENCIES	3-Aug-20	SUPPLY OF STATIONERY	618,000
66	MARIAN AGENCIES	19-Oct-20	SUPPLY OF SOLAR SECURITY LAMPS	180,650
67	MARK INTERNATIONAL INVESTMENT	28-Feb-21	FUMIGATION SERVICES	320,000
68	MATENDECHERE GENERAL SUPPLIES	12-Nov-19	FUMIGATION SERVICES	6,716,760
69	MATICOM AGENCIES		SUPPLY OF WATER	500,000
70	MELWOOD PROPERTIES AND INV	16-Oct-20	SUPPLY OF STATIONERY	827,000
71	MOTHERLAND KENYA	29-Apr-21	TRANSPORT SERVICES	1,178,420
72	MULANYA AND MAONDO ADVOCATES	19-Apr-21	LEGAL SERVICES	21,341,929
73	NABCOS CO LTD.	7-Jun-19	CONFRENCE FACILITIES	2,102,150
74	NACHANGO AGRICULTURAL SERVICES	25-Jan-21	SUPPLY OF TONNERS	1,129,000

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75	NAIROBI SPORTS HOUSE	18-Nov-17	SUPPLY OF UNIFORMS	642,220
76	NAMBALAH ENTERPRISES LTD	26-Apr-21	SUPPLY OF DRINKING WATER	0
77	NAŊGAMI SECURITY COMPANY	21-Jul-21	SECURITY SERVICES	925,000
78	NATION MEDIA GROUP	23-Apr-21	ADVERTISEMENT	5,521,644
79	NEWODAMAL ENTERPRISE	2-Jun-20	SUPPLY OF DRINKING WATER	570,000
80	NGAKHWA ENTERPRISES	31-Mar-20	SUPPLY OF WATER	0
81	NITA	29-Apr-21	SUBSCRIPTION	2,022,660
82	NUIMART AUTOTECH LTD	23-Jul-20	SUPPLY OF SANITARY MATERIALS	180,000
83	OCHIENG OGINGA ADVOCATES	29-Apr-21	LEGAL SERVICES	1,044,000
84	OJENDA ADVOCATES	29-Apr-21	LEGAL SERVICES	18,000,000
85	OUTDAY	29-Apr-21	AIR TRAVEL	24,725
86	PAYE GRANT			53,804,067
87	PINECONE HOTEL	28-Sep-17	CONFRENCE FACILITIES	252,000
88	RAMSHAZ FOOD CORNER	28-Oct-20	CATERING SERVICES	175,392
89	RENTIX COMPUTER TECHS	27-Oct-20	SUPPLY OF STATIONERY	527,250
90	REZAM ELECTRICAL CONTRACTORS	5-Jun-19	IT SERVICES	1,757,000
91	RIVATEX EA LTD	1-Oct-19	SUPPLY OF UNIFORMS	0
92	ROBSTONE CONSTRUCTION CO LTD	18-Mar-21	SUPPLY OF STATIONERY	509,000
93	ROSEPETER COMPANY LTD	12-May-21	GENERAL OFFICE SUPPLIES	639,000
94	ROYAL AVILA CONSULTANTS LTD	6-Jul-21	PROVISION OF CONSULTANCY	0
95	SAHMON GLOBAL	14-Oct-19	SUPPLY OF UNIFORMS	551,200
96	SASWAD ENTERPRISES	20-Jul-18	SUPPLY OF WATER	502,500
97	SOCCATT	19-Apr-21	SUBSCRIPTION	1,000,000
98	SPRINT ADVANCED TECHNOLOGIES	29-Apr-21	CONSULTANCY	1,156,000
99	STANDARD GROUP LTD	23-Apr-21	ADVERTISEMENT	972,170
100	SWYNNERTON ENTERPRISES	8-May-19	SUPPLY OF STATIONERY	2,075,000
101	TELKOM KENYA	29-Apr-21	INTERNET SERVICES	0
102	THE STAR NEWSPAPER	29-Apr-21	ADVERTISEMENT	595,902

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103	TIMUORADA INVESTMENTS	25-Jan-21	SUPPLY OF TONNERS	1,300,000
104	TOYOTA KENYA LTD	29-Apr-21	REPAIR OF MOTOR VEHICLE	0
105	TRIGGERS GEN SUPPLIERS	11-Jan-21	SUPPLY OF STATIONERY	0
106	TRONIC COMMUNICATIONS LTD	29-Apr-21	SUPPLY OF SOLAR LIGHTS	1,422,160
107	TRUMARK KENYA LTD	29-Apr-21	SUPPLY OF COMPUTER ACCESSORIES	743,050
108	WANDES SERVICES SOLUTIONS	11-Jun-19	SUPPLY OF STATIONERY	668,048
109	WATSON INSURANCE	13-Jun-20	INSURANCE OF MOTOR VEHICLE	1,286,880
110	WESTERN STAR HOTEL	5-Jul-18	CATERING SERVICES	45,600
111	WORF TECHNOLOGY CO. LTD	4-Feb-20	IT SERVICES	0
	TOTAL			197,827,869

KAKAMEGA COUNTY ASSEMBLY
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ANNEX 2 – ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost at (KSh) 2019/20	Additions during the year (KSh)	Disposals during the year (KSh)	Transfers in/out	Historical Cost at (KSh) 2020/2021
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress					
Total					

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

KAKAMEGA COUNTY ASSEMBLY**Reports and Financial Statements**

For the year ended June 30, 2021

ANNEX 5 – ANALYSIS OF ACCOUNTS RECIVABLES**(a).Government Imprest**

S/NO	DATE ISUED	NAME	AMOUNT	SURRENDERED	BALANCE
1	1ST JULY	AMINA MUKONZO	957,000	957,000	-
2	3RD JULY	AMINA MUKONZO	980,000	980,000	-
3	28TH AUG	BEATRICE ILAVONGA	450,000		450,000
4	28TH OCT	BEATRICE ILAVONGA	710,500		710,500
5	3rd JUN	CAROLINE OKATO	510,000		510,000
6	3rd JUN	PASCAL MWANJE	405,000		405,000
7	3rd JUN	BEATRICE ILAVONGA	505,000		505,000
8	3RD JULY	CAROLINE OKATO	432,000	432,000	-
9	15TH SEPT	CAROLINE OKATO	220,000	220,000	-
10	10TH MAY	CAROLINE OKATO	506,000	506,000	-
11	15TH SEPT	COLLINS INGANGA	220,000	220,000	-
12	3RD FEB	COLLINS INGANGA	20,000	20,000	-
13	11th MAR	COLLINS INGANGA	250,000	250,000	-
14	15TH MAR	COLLINS INGANGA	20,000	20,000	-
15	13-th APR	COLLINS INGANGA	20,000	20,000	-
16	28TH OCT	ELECTINE MAKAMBO	149,000	149,000	-
17	3RD FEB	ELECTINE MAKAMBO	20,000	20,000	-
18	15TH MAR	ELECTINE MAKAMBO	20,000	20,000	-
19	29TH OCT	ERICK WANGILA	135,000	135,000	-
20	30TH OCT	ERICK WANGILA	139,500	139,500	-
21	1ST FEB	ERICK WANGILA	139,500	139,000	500
22	11th MAR	ERICK WANGILA	61,000	61,000	-
23	12th MAR	ERICK WANGILA	61,000	61,000	-
24	14th APR	ERICK WANGILA	139,500		139,500
25	14th APR	ERICK WANGILA	139,500		139,500
26	15TH MAR	ESTHER ARIKO	104,950		104,950

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27	11th MAR	EVANS KATAMU	250,000	250,000	-
28	13-th APR	EVERLINE JUMA	20,000	20,000	-
29	29TH OCT	GILBERT ONGACHI	250,500	203,000	47,500
30	11TH DEC	GILBERT ONGACHI	98,000	98,000	-
31	11th MAR	GILBERT ONGACHI	228,100	228,100	-
32	12th MAR	GILBERT ONGACHI	228,100	228,100	-
33	3RD FEB	JAEL KWEYU	20,000	20,000	-
34	15TH MAR	JAEL KWEYU	20,000	20,000	-
35	13-th APR	JAEL KWEYU	20,000	20,000	-
36	12th MAR	JOHN AMBUNYA	350,000	350,000	-
37	3RD FEB	JUDY DONDE	20,000	20,000	-
38	15TH MAR	JUDY DONDE	20,000	20,000	-
39	13-th APR	JUDY DONDE	20,000	20,000	-
40	2ND SEPT	KULTHUM ATEMBA	248,000		248,000
41	11TH DEC	KULTHUM ATEMBA	300,000		300,000
42	3RD FEB	KULTHUM ATEMBA	300,000		300,000
43	3RD JULY	NICHOLAS ANYWA	276,000		276,000
44	3RD JULY	NICHOLAS ANYWA	320,000	320,000	-
45	3RD JULY	NICHOLAS ANYWA	829,000		829,000
46	28TH OCT	NICHOLAS ANYWA	450,000		450,000
47	30TH OCT	NICHOLAS ANYWA	655,000	655,000	-
48	11th DEC	NICHOLAS ANYWA	293,500		293,500
49	3RD FEB	NICHOLAS ANYWA	300,000		300,000
50	4TH FEB	NICHOLAS ANYWA	500,000		500,000
51	11th MAR	NICHOLAS ANYWA	433,000		433,000
52	12th MAR	NICHOLAS ANYWA	455,300	426,700	28,600
53	15th MAR	OPONDO JOHN	205,000		205,000
54	25th MAY	PHYLIS ONG'ALE	160,000		160,000
55	3RD JULY	PRISCILLA OMBUNGA	924,000	924,000	-

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56	1ST JULY	RAMADHAN JUMA	955,000		955,000
57	1ST JULY	RAMADHAN JUMA	980,000		980,000
58	3RD JULY	RAMADHAN JUMA	975,000		975,000
59	15TH SEPT	RAMADHAN JUMA	220,000	220,000	-
60	3RD FEB	RAMADHAN JUMA	20,000	20,000	-
61	4TH FEB	RAMADHAN JUMA	500,000		500,000
62	15TH MAR	RAMADHAN JUMA	20,000		20,000
63	13-th APR	RAMADHAN JUMA	20,000		20,000
64	15TH SEPT	VERONICA MANG'ENI	220,000	220,000	-
65	29TH OCT	VERONICA MANG'ENI	950,000	940,000	10,000
66	1ST FEB	WENDY TIANY	261,000		261,000
67	26-Aug-20	RAMADHAN MOHAMMED	20,000	30,000	(10,000)
68	26-Aug-20	ANDREW NJIRIMAN	7,800	7,800	-
69	13-Oct-20	EVERLINE JUMA	40,000	39,907	93
70	27-Oct-20	JUDITH ACHIENG'	40,000	40,000	-
71	4-Oct-20	VERONICAH MANG'ENI	40,000	40,000	-
72	30-Sep-20	JAEL KWEYU	30,000	30,000	-
73		RAMADHAN MOHAMMED	186,600	-	186,600
74	28-Sep-20	ANDREW NJIRIMAN	21,000	21,000	-
75	28-Sep-20	RAMADHAN MOHAMMED	50,000	50,000	-
76		BEATRICE ILAVONGA	680,400	-	680,400
77	7-Oct-20	ERIC WANGILA	39,500	39,500	-
78	7-Oct-20	GILBERT ONGACHI	201,700	201,700	-
79		BEATRICE ILAVONGA	300,000	-	300,000
80	9-Feb-21	ERIC WANGILA	39,500	39,500	-
81	20-Dec-20	AMBUNYA JOHN	531,800	-	531,800
82	11-May-21	GILBERT ONGACHI	196,000	196,000	-
83	19-Jan-21	ELECTINE MAKAMBO	40,000	40,000	-
84	2-Nov-20	ABDUL MUKHWANA	40,000	40,000	-

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85	16-Mar-21	JUDITH MAKOKHA	573,000	192,000	381,000
86	19-Jan-21	STEPHENE MABUNDE	260,000	260,000	-
87	4-Feb-21	COLLINS BULUMA	28,550	28,550	-
88	2-Jun-21	ANDREW NJIRIMAN	21,000	21,000	-
89	16-Mar-21	JUDITH ACHIENG'	40,000	40,000	-
90		ANDREW NJIRIMAN	50,000	-	50,000
91		NICHOLAS ANYWA	176,000	-	176,000
92		NICHOLAS ANYWA	267,000	-	267,000
93	20-Dec-20	JUDITH MAKOKHA	306,000	306,000	-
94		NICHOLAS ANYWA	200,000	-	200,000
95	30-Jun-21	CARO OKATO	7,700	7,700	-
96	30-Jun-21	STEPHENE MABUNDE	280,000	280,000	-
97		BRIAN MINISH	120,160	-	120,160
98		DAVID MWIMA	252,000	-	252,000
99		PATRICK LITABA	80,000	-	80,000
100		JUDITH MAKOKHA	450,000	-	450,000
101		ESTHER ARIKO	50,000	-	50,000
102	19-Apr-21	JANET MWOMBE	20,000	20,000	-
103		VERONICAH MANG'ENI	12,000	-	12,000
104	30-Jun-21	ANDREW NJIRIMAN	21,000	21,000	-
105	10-Jun-21	ERICK WANGILA	65,000	65,000	-
106	19-May-21	ERICK WANGILA	22,500	22,500	-
107	30-Jun-21	MARTIN MUKABANA	5,000	5,000	-
108		DANIEL MBAKAYA	15,000	-	15,000
109	10-Jun-21	ERICK WANGILA	61,000	61,000	-
110	9-Jun-21	GILBERT ONGACHI	97,000	83,000	14,000
111		BEATRICE ILAVONGA	650,000	-	650,000
112	25-May-21	ABDUL MUKHWANA	47,000	47,000	-
113		BEATRICE ILAVONGA	500,000	-	500,000

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114	9-Jun-21	GILBERT ONGACHI	187,000	200,700	(13,700)
115	30-Jun-21	PATRICK LITABA	175,900	175,900	-
116		PATRICK BARASA	5,000	-	5,000
117		SIMON WEKESA	20,000	-	20,000
118	3-Jun-21	MARTIN MUKABANA	26,600	26,600	-
119		ALHAMED ANDANJE	31,500	-	31,500
120		JUDITH ACHIENG'	300,000	-	300,000
121		NICHOLAS ANYWA	288,000	-	288,000
122		ALHAMED ANDANJE	35,000	-	35,000
123	16-Jun-21	CARO OKATO	55,000	55,000	-
124		JUDITH ACHIENG'	100,000	-	100,000
125		KENNEDY OKWACH	200,000	-	200,000
126		PATRICK LITABA	139,500	-	139,500
127		ESTER ARIKO	50,000	-	50,000
			29,423,660	12,305,757	17,117,903

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ANNEX 6: CONTINGENT LIABILITIES REGISTER

	Name 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						



KAKAMEGA COUNTY ASSEMBLY

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

