REPUBLIC OF KENYA

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REPORT

OF

THE AUDITOR-GENERAL

ON

FINANCIAL STATEMENTS OF MIGORI COUNTY GOVERNMENT FOR THE SIXTEEN MONTHS

PERIOD ENDED 30 JUNE 2014

Paper Laid by the Chairperson of the Sessional Committee on Public Accounts and Investments (Hon. Dr. Khamwaka) on 15/07/15

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MIGORI COUNTY GOVERNMENT FOR THE SIXTEEN MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Migori County Government set out on pages 5 to 18, which comprise the Statement of Assets and Liabilities as at 30 June 2014, and the Statement of Receipts and Payments, Statement of Cash Flows, Summary Statements of Appropriation Recurrent and Development for the period 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 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act 2003, and submit the report in compliance with Article 229(7) of the Constitution of Kenya, 2010. The audit was conducted in accordance with International Standards on Auditing (ISA). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. General Ledger Reconciliation

The County expenditure as per the IFMIS general ledger for the period under review totalled Kshs.4,632,400,928, while expenditure transmitted in the G-pay totalled Kshs.4,211,901,212. The difference of Kshs.420,499,716 has been explained by management to have arisen because of inadequate exchequer in the County recurrent and development accounts. However, the expenditure were not reversed in the general ledger and it's not clear how the same would be paid. In the circumstances, the accuracy of the total payments of Kshs.4,211,901,212 and the surplus of Kshs.295,824,568 for the period ended 30 June 2014 reflected in the statement of receipts and payments could not be confirmed.

2. Unsupported Expenditure on Goods and Services

The expenditure on use of goods and services figure of Kshs.1,658,878,131 disclosed under note 14 includes payments for goods and services totalling Kshs.1,502,856,380 whose supporting schedules were not provided for audit review and verification. In the circumstances, the propriety of expenditure totalling to Kshs.1,502,856,380 for procurement of goods and services for the period ended 30 June 2014 could not be confirmed.

3. Compensation of Employees

i. Unsupported Compensation For Employees

Included in the compensation of Employees figure of Kshs.1,343,240,581 disclosed under Note 13 is a figure of Kshs.177,900,920 being reimbursement to the National Treasury for salaries paid on behalf of the County Government during the transition period. However, the payments were not supported with the list of staff paid.

ii. Unsupported Payments For Casual Wages

Included in the compensation of Employees figures of Kshs.1,343,240,581 is Kshs.25,084,000 paid as salaries to temporary employees. Supporting documents of payments to the temporary employees totalling Kshs.23,040,500 were not availed for audit review.

In the circumstances, the propriety of expenditure totaling to Kshs.177,900,920 being reimbursement to the National Treasury and Kshs.23,040,500 being payment to temporary employees for casual wages included in the compensation of employees figure of Kshs.1,343,240,581 for the period ended 30 June 2014 could not be confirmed.

4. Assets and Liabilities Inherited from the Defunct Local Authorities in Migori County

The County's statement of receipts and payments reflects an amount of Kshs.1,029,182,500 under acquisition of assets for the sixteen months period as at 30 June 2014. It also reflects pending bills amounting to Kshs.807,125,807 in note 27.1 to the financial statements as at the same time. However, the County's financial statements for the sixteen months period do not include the assets and liabilities of the defunct local authorities within Migori County, although the County management took possession of them. In addition, the Transition Authority is yet to formally hand over the assets and liabilities of the defunct local authorities to the County Government of Migori. It is not known when these assets and liabilities will be handed over to the County Government.

Consequently, the financial statements presented by the County Government are not fairly stated.

5. Outstanding Imprests

Included in the cash and cash equivalents balance of Kshs.390,098,868 as at 30 June 2014 are outstanding imprests totalling Kshs.29,392,212 which ought to have been accounted for or surrendered by the same date. Further, it was noted that there were officers who were granted up to ten (10) outstanding imprests, contrary to the existing regulations on issuance of imprests. Management did not explain why the imprests were not accounted for by 30 June 2014 and why some officers were granted multiple imprests before accounting for earlier ones. Management therefore contravened the existing regulations on issuance of imprests.

Qualified opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Migori County Government as at June 30, 2014, and of its receipts and payments and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting and comply with the Public Finance Management Act, 2012.

Edward R. O. Ouko, CBS
<u>AUDITOR-GENERAL</u>

Nairobi

18 May 2015

KENYA NATIONAL AUDIT OFFICE
RECEIVED
DATE 20/5/15
KISUMU CENTRAL

COUNTY GOVERNMENT OF MIGORI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE 16 MONTHS PERIOD ENDED

JUNE 30, 2014

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

REPUBLIC OF KENYA

MIGORI COUNTY GOVERNMENT

Telegrams: "MIGORI COUNTY" Migori
Tel: +254-059-20928
E-mail: migoricountygov@gmail.com

MIGORI COUNTY
P O Box 195 - 40400
SUNA-**MIGORI, KENYA**

REF: MIG/TREASURY/10/VO.1(40)

DATE: 29th April, 2015

THE AUDITOR GENERAL

KENYA NATIONAL AUDIT OFFICE

P O BOX 30084-00100

NAIROBI

Dear Sir,

RE: FINANCIAL STATEMENTS FOR THE 16 MONTHS PERIOD ENDED 30TH JUNE 2014.

In reference to the Public Finance Management Act 163 I hereby re-submit to you the above document for your consideration and necessary action. The accounts have been revised as recommended by the National Treasury vide letter **No. AG3/171/1(344)** dated 20th November 2014.

Thanks.

Yours faithfully

TOM KASERA

C.E.C FINANCE

CC: Accountant General
National Treasury
P O Box 3007-00100
NAIROBI

Controller of Budget
P O Box 35616
NAIROBI

Chief Executive Officer
Commission on Revenue Allocation
P O Box 1310-00200
NAIROBI

NOTES TO THE ACCOUNTS

REPORT BY THE CECM – FINANCE & ECONOMIC PLANNING.

It is with great pleasure that I take this opportunity to present to you the produced Annual Financial Statements for the 16 months period ending 30th June, 2014. These accounts are to be submitted to the Auditor General, for audit and subsequent recommendations. The statements have been prepared in accordance with Section 81(1) and (3) of the Public Finance Management Act, 2012. The report has also been prepared in the format that complies with relevant Accounting Standards are prescribed in the Public Sector Accounting Standards Board of Kenya from time to time.

Overview of Financial Performance for the 16 Months Period ended 30th June, 2014

Migori County Government had an approved budget of Ksh. 5,586,400.00 with a recurrent expenditure allocation of Ksh. 3,726,922,058 estimated to be 66.7% of total expenditure. The development expenditure was allocated Ksh. 1,675,920,000, a 30.4% of the total revenue. The budget was poised to be funded through Ksh. 4,300,000,000 from the National shareable revenue (The Exchequer Releases) which represented 76.8% of the total budget, Ksh. 491,000,000 which represented 8.8% from donor funded projects and Ksh. 795,400,000 was from local revenues, representing a total of 14.3% of the total revenue summarized as below;

Budget Summary for the year 2013/2014

No	Receipts	Amount(Ksh)	Percentage (%)
1	Exchequer Releases	4,300,000,000	76.8
2	Transfer from other Government Entities	491,000,000	8.8
3	Other Receipts – Local Revenues	795,400,000	14.4
	TOTAL	**5,586,400,000**	**100**
4	Recurrent Expenditure	3,910,480,000	66.7
4	Development Expenditure	1,675,920,000	30.3
	TOTAL	**5,586,400,000**	**100**
	Surplus/Deficit	**0**	

The actual amount received from the National Revenue share was Ksh. 4,488,921,710 and local revenue of Ksh. 300,222,699, being 78% of targeted revenue. No grants were received during the year under review. It will be noted that the approved budget missed its target by Ksh. 1,078,674,202 which represent 22% of the total budget estimates. The fiscal performance of the County is summarized in the table below.

Development Expenditure

The County Government of Migori budgeted to spend Ksh. 1,675,920,000 on development projects in the year and review. By the end of the fiscal year, the actual expenditure was Ksh. 1,029,182,500 and Ksh. 807,125,807 was commitments which were yet to be paid that translate to 56.3% of total expenditure on development activities. Close scrutiny of development expenditure reveals that purchase of motor vehicle and other transport equipment had the highest proportion of expenditure on development programmes at Ksh. 267,988,539, followed by construction and civil works at Ksh. 258,518,029. The lowest absorption on development expenditure under review amounted to Ksh. 1,432,489 on overhaul of motor vehicles and other transport equipment followed by acquisition of land and refurbishment of buildings at Ksh. 10,092,200 and 10,034,762 each.

In general, departmental absorption rate analysis on development expenditure, Lands, Housing and Physical Planning recorded the lowest absorption rate of fund at 20%, followed by Trade regulations at 21%. Public Service Management recorded the highest rate at 489%, Public Works and Roads at 125% and County Assembly at 241% implying that these sectors encroached into other sectors allocations.

Local Revenues

In the year under review, the total cumulative revenue realized was Ksh. 238,630,499 compared to the approved budget of Ksh. 750,400,000. This represents a 70% deviation from targeted amount during the year. The underperformance was largely due to lack of/ delay in enactment of county finance Act. Other reasons included;

- Over estimation on local revenues
- Inefficient collection systems and
- Unexploited revenue sources among others.

Challenges

Late release of funds on most occasions by the National Treasury affected most of our operations especially on general development. Most projects could not be completed and paid within the required time frame hence spilling into the subsequent financial year 2014/2015.

Lack of enough revenue vans has been and still is a challenge in the revenue department and this affects revenue monitoring and supervision a great deal.

I. KEY COUNTY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The *County Government of Migori's* day-to-day management is under the following key organs:

- *His Excellency the Governor;*	*Hon. Zachary Okoth Obado*
- *His Excellency the Deputy Governor;*	*Hon. Nelson Mahanga Mwita*
- *CEC – Finance & Economic Planning*	*Hon. Tom Kasera*
- *CEC – Trade and Tourism Development*	*Hon. Elizabeth Alila*
- *CEC- Education, Youth Culture & Sports*	*Hon. Thomas Maneno*
- *CEC – Water and Energy*	*Hon. Elijah Odhiambo*
- *CEC – Public Service Management*	*Hon. Sheilla Gati Mwita*
- *CEC- Environment & Disaster Mngt*	*Hon. Polycarp Atinga*
- *CEC-Health Sector*	*Hon.Iscar Oluoch*
- *CEC-Roads and public works*	*Hon Erastus Nyangori*
- *CEC- Lands, Housing & Phy. Devt*	*Hon Michael Ogutu*
- *CEC- Agric, Livestock & Verterinary*	*Hon. Moses Chamwada*

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	*C O Finance & Econ. Planning*	*Mr. Benedict Omollo*
2.	*C O Trade & Tourism Development*	*Mr. Easter Ogweno Elizabeth*
3.	*C O Water and Energy*	*Mr. Samwel Otieno Ochieng*
4.	*C O Public Service management*	*Mr. Stephen Marwa Muniko*
5.	*C O Environment & D. Mangt*	*Mr. Joshua Ngwala*
6.	*C O Educ. Youth Culture & Sports*	*Mrs Midida Mary Atieno*
7.	*C O Health Sector*	*Mr. Donald Ombim Jaleny*
8.	*C O Roads and Public Works*	*Mr. Tobias Omollo Nyakinya*
9.	*C O Lands, Housing & Phy. Devt.*	*Mr. Roseline Atieno Otieno*
10.	*C O Agric. Livestock & Verterinary*	*Mr. Elijah Mwita Gambere*
11.	*C O Fisheries & Livestock*	*Mr. Dalmas Oyugi*

(e) County Headquarters

MIGORI COUNTY GOVERNMENT
P.O. Box 195- 40400
MIGORI, KENYA

(f) County Contacts

Telephone: (+254) 726319450/ 736860086/ 770304976
E-mail: info@migori.go.ke
Website: www.migori.go.ke

(g) County Bankers

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

2. Kenya commercial bank
Migori Branch
P.O Box 54- 40400
Suna migori

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084-00100, GPO
Nairobi, Kenya

(i) Principal Legal Adviser

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

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Exchequer releases	4	4,269,095,299	219,826411
Other Receipts	12	238,630,499	61,592,200
TOTAL RECEIPTS		**4,507,725,798**	**281,418,611**
PAYMENTS			
Compensation of Employees	13	1,343,240,581	59,619,759
Use of goods and services	14	1,658,878,131	49,399,072
Other grants and transfers	18	180,600,000	-
Acquisition of Assets	20	1,029,182,500	78,125,495
TOTAL PAYMENTS		**4,211,901,212**	**187,144,326**
SURPLUS/DEFICIT		**295,824,586**	**94,274,282**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Migori county financial statements were approved on **October 22, 2014** and signed by:

CEC Member - Finance

IV. STATEMENT OF CASHFLOW

		2013-2014	2013-2014
Receipts for operating income			
Exchequer Releases	4	4,269,095,299	219,826,411
Other Revenues	12	238,630,499	61,592,200
Payments for operating expenses			
Compensation of Employees	13	(1,343,240,581)	(59,619,759)
Use of goods and services	14	(1,658,878,131)	(49,399,075)
Other grants and transfers	18	(180,600,000)	
Net cash flow from operating activities		**1,325,007,086**	**172,399,777**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	20	(1,029,182,500)	(78,125,495)
Net cash flows from Investing Activities		**(1,029,182,500)**	
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENT		**295,824,586**	**94,274,282**
Cash and cash equivalent at BEGINNING of the year		**94,274,282**	-
Cash and cash equivalent at END of the year		**390,098,868**	**94,274,282**

Explanatory notes to these financial statements form an integral part of the financial statements for The County Government of Migori. The accounting policies and financial statements were approved on **October 22, 2014** and signed by:

CEC Member - Finance

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer Releases	4,300,000,000	-	4,300,000,000	4,269,095,299	30,904,701	99%
Transfer from Other Government Entities	491,000,000	-	491,000,000	-	491,000,000	0%
Other Revenues	795,400,000	-	795,400,000	238,630,499	556,769,501	30%
Total	**5,586,400,000**	**-**	**5,586,400,000**	**4,507,725,798**	**1,016,864,800**	**0.31%**
Compensation of Employees	1,926,829,561	-486,829,561	1,440,000,000	1,343,240,581	96,759,419	93%
Use of goods and services	1,356,743,971	446,648,975	1,803,392,946	1,658,878,131	144,514,815	93%
Other grants and transfers	443,328,526	213,278,528	656,607,054	180,600,000	476,007,054	28%
TOTALS	**3,726,902,058**	**173,097,942**	**3,900,000,000**	**3,182,718,712**	**717,281,288**	**82%**

The Migori county financial statements were approved on **October 22, 2014** and signed by:

CEC Member - Finance

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government of Migori*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

4 EXCHQUER RELEASES

	2013 - 2014	2012 - 2013	CUMMULATIVE
	Kshs	Kshs	Kshs
Total Exchequer Releases for quarter 1	725,746,200	-	725,746,200
Total Exchequer Releases for quarter 2	1,238,037,637	-	1,238,037,637
Total Exchequer Releases for quarter 3	1,238,037,637		1,238,037,637
Total Exchequer Releases for quarter 4	1,067,273,825	219,826,411	1,287,100,236
Total	**4,269,095,299**	**219,826,411**	**4,488,921,710**

12 OTHER RECEIPTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other Property Income	591,750	-
Receipts from Administrative Fees and Charges	238,038,749	61,592,200
Total	**238,630,499**	**61,592,200**

13 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,060,461,487	59,619,759
Basic wages of temporary employees	25,084,000	-
Pension and other social security contributions	50,777,401	-
Other personnel payments	206,917,693	
Total	**1,343,240,581**	**59,619,759**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Construction of Buildings	165,483,403	7,283,269
Refurbishment of Buildings	10,034,762	34,749,229
Construction and Civil Works	258,518,029	-
Purchase of Vehicles and Other Transport Equipment	267,988,539	36,092,997
Overhaul of Vehicles and Other Transport Equipment	1,432,489	-
Purchase of Office Furniture and General Equipment	18,440,831	-
Purchase of Specialized Plant, Equipment and Machinery	26,562,302	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	64,045,234	-
Acquisition of Strategic Stocks and commodities	22,326,267	-
Acquisition of Land	10,092,200	-
Acquisition of Intangible Assets	184,258,444	-
Total	**1,029,182,500**	**78,125,495**

24D(ii) OUTSTANDING IMPRESTS

Name of Officer or Institution	*Amount Taken*	*Amount Surrendered*	*Balance*
	Kshs	*Kshs*	*Kshs*
County Operations (Imprest)	29,392,212	-	29,392,212
Total			**29,392,212**

25. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	94,274,282
Cash in hand	200,928	-
Imprest	29,392,212	-
Payables	807,125,807	-
Total	836,719,947	94,274,282

27.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	2013 - 2014	2012-2013
	Kshs	Kshs
Construction of buildings	471,558,543	-
Construction of civil works	276,360,694	-
Furniture & Fittings	59,206,570	-
	807,125,807	-

MIGORI COUNTY
DEPARTMENTAL SUMMERY
UNSURRENDERED IMPREST AS AT 30TH JUNE, 2014.

DEPARTMENTS	AMOUNT (KES)
TRADE & COOPERATIVE DEVELOPMENT	2,700,700.00
WATER & NATURAL RESOURCES	0.00
ENVIRONMENT & DISASTER MANAGEMENT	0.00
HEALTH & MEDICAL SERVICES	0.00
LANDS, HOUSING & PHYSICAL PLANNING	2,041,990.00
COUNTY ASSEMBLY	1,708,000.00
PUBLIC WORKS, ROADS & TRANSPORT	5,503,223.00
EDUCATION & YOUTH AFFAIR, CULTURE, CHILDREN & SOCIAL SERVICES	1,230,000.00
PUBLIC SERVICE MANAGEMENT	12,361,780.00
AGRICULTURE, LIVESTOCK & FISHERIES	881,060.00
FINANCE & ECONOMIC PLANNING	2,965,460.00
TOTAL	**29,392,213.00**

MINISTRY OF TRADE PENDING UNSURRENDERED IMPREST AS AT 30TH JUN 14

NAME	P/F NO.	IMPREST NO.	AMOUNT
Albert O.Origa	1985005459	1754551	100,000.00
Elijah O.Akumu	2007132036	1292078	100,000.00
Elijah O.Akumu	2007132036	1292077	628,250.00
Elijah O.Akumu	2007132036	1292075	200,000.00
Elijah Akumu	2007132036	1845841	24,000.00
Stephen Otieno	19920013574	1719765	200,000.00
Eran Mugai	77056836	1845834	18,000.00
Albert O.Origa	1985005459	1754554	30,000.00
Elizabeth Ochae		1719732	56,000.00
Elizabeth Ochae		1632081	100,000.00
Elizabeth Ochae		1632071	128,000.00
Elizabeth Ochae		782433	465,940.00
Elijah Olweny Akumu	2007132036	1292079	358,010.00
Opondo Dickens Amisi	1995029950	402067	20,000.00
Opondo Dickens Amisi	1995029950	529450	20,000.00
Elizabeth Achayo		1864201	27,000.00
Elizabeth A.Oloo		1292089	20,000.00
Benard Odhiambo Odongo		1292094	4,500.00
Kennedy Emali	2006043226	402078	39,000.00
Tobias Nyakiamo	2007075519	1754561	26,000.00
Easter Elizabeth Ogweno		1754717	106,000.00
Nyakiambo Tobias	2007075519	1754562	30,000.00
TOTAL			**2,700,700.00**

MINISTRY OF LANDS PENDING IMPRESTS UNSURENDERED AS AT 30/06/2014

NAME	P/NO	IMPREST NO.	AMOUNT
Kennedy M.Bosire	99002162	529332	30,000.00
Michael Ogutu	7228723	1864127	51,000.00
Michael Ogutu	7228723	1719713	112,000.00
Michael Ogutu	7228723	1632098	36,000.00
Michael Ogutu	7228723	1845850	83,000.00
George Ngugi Ndungu	2006043894	279297	45,000.00
Denish Okoth Oiro	293021	947838	90,000.00
Geoffrey Ngeno		947839	42,000.00
Lineka N.Bwile	200604420	279299	357,000.00
Angira Awaka	20110002143	529347	654,500.00
George Ngugi Ndungu	2006043894	279298	375,000.00
H.T.O Okech	1984009125	529342	13,990.00
Roselyne Otieno		1754715	152,500.00
TOTAL			**1,960,990.00**

COUNTY ASSEMBLY PENDING IMPRESTS UNSURENDERED AS AT 30/06/2014

NAME	P/NO	IMPREST NO.	AMOUNT
Peter Omondi	20007006	1719703	680,000.00
Peter Omondi	20007006	1632074	170,000.00
Peter Omondi	20007006	1632064	100,000.00
Peter Omondi	20007006	1632055	258,000.00
Patrick Wakine	303	1632065	500,000.00
TOTAL			**1,708,000.00**

MINISTRY OF PUBLIC WORKS PENDING IMPRESTS UNSURENDERED AS AT 30/06/2014

NAME	P/NO	IMPREST NO.	AMOUNT
Elphas Onyango Omolo		1864250	90,000.00
Elphas Onyango Omolo		1976142	300,000.00
Tobias Nyakinye		1754716	106,000.00
Paul N.Opondi	20100002766	1864223	452,000.00
Joseph Kilel	1981155838	1754705	38,000.00
Francis G. Mwangi	978093043	1719776	30,000.00
Haron Obuya	20070004410	1719750	350,000.00
Haron Obuya	20070004410	1719740	60,000.00
Haron Obuya	20070004410	1719730	140,287.00
Rianga H.Obuya	20070004410	1719701	172,400.00
Rianga H.Obuya	20070004410	1845801	465,500.00
Haron Obuya	20070004410	1845839	150,000.00
Isaya Soga Gangla	20100002506	1719703	175,900.00
Isaya Soga Gangla	20100002506	1719731	1,979,736.00
Isaiah Soga Ghangla	20100002506	1864203	37,400.00
Martine Dima		1719725	60,000.00
Michael Ogutu		1845838	44,000.00
Paul N.Opondi		1845826	30,000.00
Charles Apondo	1975031717	1719773	30,000.00
Charles Apondo	1975031717	1719771	20,000.00
Rose A.Odongo	20080003176	1845804	30,000.00
Rose A.Odongo	20080003176	1719749	239,800.00
Rose A.Odongo	20080003176	1632097	502,200.00
TOTAL			**5,503,223.00**

MNISTRY OF OF EDUCATION AND YOUTH AFFAIRS, CULTURE CHILDREN AND SOCIAL SERVICES PENDING IMPREST UNSURENDERED AS AT 30/06/2014

NAME		PERSONAL NO.		IMPREST NO.	AMOUNT
Stanlaus Nyamari		2007045695		1397887	100,000
T. M Mwikwabe				1719716	50,000
Alex Otieno Oyuga		2007031141		1325530	30,000
Silas O. Jonyo				457127	1,000,000
Lazarus Ogutu Ngwala				947834	50,000
TOTAL					**1,230,000**

MINISTRY OF PUBLIC SERVICE MANAGEMENT PENDING IMPREST
AS AT 30TH JUNE,2014

NAME	PERSONAL NO.	IMPREST NO.	AMOUNT
			KSHS
Joshua Opondo	2004001139	1719724	29,000.00
Joshua Opondo	2004001139	1632062	33,500.00
Joshua Opondo	2004001139	1632054	18,150.00
Joshua Opondo	2004001139	1719723	100,000.00
Joshua Opondo	2004001139	1719722	116,000.00
Joshua Opondo	2004001139	1632067	313,000.00
Joshua Opondo	2004001139	1845803	12,000.00
Joshua Opondo		1845825	49,500.00
Joshua T. Ongwara		1632073	3,594,000.00
Joshua Ongwara		1845809	94,000.00
Simon Ochwani	218467	1719738	10,500.00
Elekia Odari	198807248	1632051	45,000.00
Peter Ochieng	20003348	1864111	30,000.00
Charles Mukele	90171142	1845802	100,000.00
Charles Mukele	1990171142	1845832	72,000.00
Charles Mukele		1913266	45,000.00
Charles Mukele		1913366	110,000.00
Charles Mukele		1864232	50,000.00
Charles Mukele	90171142	1704753	50,000.00
Charles Mukele		1704768	30,000.00
Charles Mukele		1976252	30,000.00
Charles Mukele		1913380	94,000.00
Charles Mukele		1976131	100,000.00
Martin Dima		1719712	80,000.00
Nancy Obondo		1864213	75,000.00
Bonface O. Aoko		1864148	12,000.00
Caspal Obiero		1864212	600,000.00
Caspal Obiero		1754744	1,000,000.00
Caspal Obiero		1913252	600,000.00
Caspal Obiero	11632739	1845805	140,000.00
Caspal Obiero		1913400	418,000.00
Caspal Obiero		1913399	460,130.00
Caspal Obiero		1704792	500,000.00
Caspal Obiero		1976288	1,100,000.00
Caspal Obiero		1976121	250,000.00
Caspal Obiero		1976259	360,000.00
Elvis Omondi		1864144	200,000.00
Nicholas Anyuor		1913300	50,000.00
Nicholas Anyuor		1976138	55,500.00
Nicholas Odhiambo	21513474	1913274	34,000.00
Tom Mboya		1864236	45,000.00
Thomas Mboya Kwaga		1913379	60,000.00
Tom Kwaga		1913271	60,000.00
Thomas Mboya Kwaga		1976132	50,000.00
Thomas Mboya Kwaga		1754728	145,000.00

MINISTRY OF AGRICULTURE UNSURRENDERED IMPREST AS AT 30TH JUNE, 201

NAME	P/NO	IMPREST NO.	AMOUNT
Dr.Erick Were	2011002845	782410	84,150.00
Opere Babu	78026826	898783	61,900.00
Dr.Origa A.Ruth	2009055248	782407	122,500.00
Dr.Ibrahim Muchule	2009054755	782408	111,750.00
Henry J.Otieno	2011002853	1662008	110,850.00
Erick Otieno Orimbo	2009054658	1662009	119,900.00
Dickson Amunga	97031741	1600836	30,000.00
Tom M.Ojuok	19970109657	1512694	81,940.00
Fredrick O.Jura	1988058150	782405	30,000.00
Muchule Moses	2009054755	1054171	30,000.00
Wiliam Okoth	88091263	1473384	17,800
Otieno Duncan Omondi	2010108486	1473330	17,250.00
zachary odiko	77016666	1473385	17300
Oguta G. A	93076375	1473382	45,720.00
TOTAL			**881,060.00**

MINISTRY OF FINANCE & ECONOMIC PLANNING UNSURRENDERED IMPREST AS AT 30TH JUNE 2014

NAME	P/ NO.	IMPREST NO.	AMOUNT
CHARLES ANYONA	2011244961	1864133	174,000
ONYANCHA M. LAZARUS	95028750	1273745	30,000
PETER MWITA		1632094	146,000
PETER MWITA		1632099	50,000
ELIZABETH AULA		1719743	32,000
VICTOR ODHIAMBO		1913388	26,000
FRANCIS NKININA		1913368	126,000
CHACHA NCHAMA	19980001617	1976073	15,000
VICTOR ODHIAMBO		1976054	152,000
PAUL MANGITENY		1976056	84,000
MWITA JOHN	20140000522	1976093	23,000
VICTOR ODHIAMBO		1913277	140,000
DENNIS OTIENO OLONGO		1754720	91,460
VICTOR ODHIAMBO	2011306557	1976120	296,000
ONYANCHA M. LAZARUS		1946468	130,000
Paul Abade		1976010	1,400,000
ONYANCHA M. LAZARUS	95028750	1273748	50,000
TOTAL			**2,965,460**