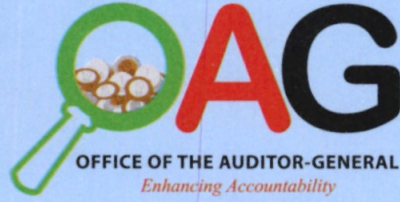


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**KENYA AFRICAN DEMOCRATIC
UNION - ASILI (KADU - ASILI)**

**FOR THE YEAR ENDED
30 JUNE, 2024**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 APR 2025	DAY, Tuesday
TABLED	Leader of the Majority Party
CLERK-AT THE-TABLE	Hansla. T.

PARLIAMENT
OF KENYA
LIBRARY



Revised 30th June 2024

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

07 OCT 2025

RECEIVED



KADU ASILI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

(Leave this page blank)

(KADU ASILI)
Annual Report and Financial Statements
for the year ended June 30, 2024

Table of Contents.....		Page
1.	Acronyms, Abbreviations and Glossary of Terms	iii
2.	Key Entity Information and Management	iv
3.	The Board of Directors/Council	Error! Bookmark not defined.
4.	Key Management Team.....	Error! Bookmark not defined.
5.	Chairman’s Statement	vii
6.	Report of the Chief Executive Officer	vii
7.	Statement of Performance against Predetermined Objectives for FY 2023/2024-1 ..	Error! Bookmark not defined.
8.	Corporate Governance Statement	Error! Bookmark not defined.
9.	Management Discussion and Analysis	Error! Bookmark not defined.
10.	Environmental and Sustainability Reporting	Error! Bookmark not defined.
11.	Report of the Directors	x
12.	Statement of Directors Responsibilities	xi
13.	Report of the Independent Auditor for the Financial Statements of (<i>kadu-asili</i>)	xiii
14.	Statement of Financial Performance for the year ended 30 June 2024	1
15.	Statement of Financial Position as at 30 June 2024.....	2 to 3
16.	Statement of Changes in Net Assets for the year ended 30 June 2024.....	4
17.	Statement of Cash Flows for the year ended 30 June 2024.....	4
18.	Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024	5
19.	Notes to the Financial Statements.....	6 to 13
20.	Appendices	14 to 15

1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
VC	Vice Chancellor

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

(KADU ASILI)
Annual Report and Financial Statements
for the year ended June 30, 2024

2. Key Entity Information and Management

(a) Background information

Kadu- Asili Party was fully registered under the Political Parties Act, CAP.7D ON April 2012. The Party is domiciled in Kenya and has 25 branches.

(b) Principal Activities

- a) *Recruit and enlist members.*
- b) *Nominates Candidates for Elections.*
- c) *Promote representation in parliament and county assemblies of Women, persons with Disabilities, Youth, Ethnic and other minorities, and marginalized communities.*
- d) *Sensitize the public on the functioning of the political and Electoral system.*
- e) *Promoting and enhance national unity.*
- f) *Mobilize citizens to participate in political decisions.*
- g) *Solicit and articulate public policy priorities as identified by its members; and*
- h) *Shape and influence public policy.*

(c) Key Management

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

No.	Designation	Name
1.	Board of Directors/ Council/ Management etc;	GOVERNANCE BOARD
2.	Accounting officer/ CEO/MD/VC	MR GIMMY NGALA
3.	Manager 1	
4.	Manager 2	

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO, MD, VC, DG	GIMMY NGALA
2.	TREASURER	HANNAH LYNET GWIYO
3.	CHAIRPERSON	JOSHUA KOMBORA

(KADU ASILI)
**Annual Report and Financial Statements
for the year ended June 30, 2024**

(Include positions regarded as top management in your organisation as per your organisational structure).

Key Entity Information and Management (continued)

(e) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

(f) Entity Headquarters

P.O. Box 83229-80100
Dockworkers union building
Kenyatta avenue
Mobasa, KENYA

(g) Entity Contacts

Telephone: (254) 0729686106/0722829313
E-mail: kaaduasili@yahoo..com
Website: www.kaduasili.ko.ke

(h) Entity Bankers

1. Co-Operative Bank of Kenya
Makupa branch
Kenyatta avenue
Mombasa
ACCOUNT NO 01134392045303

Key Entity Information and Management (continued)

(i) Independent Auditor

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

(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi,

3. Chairman's Statement

Union building along Kenyatta Avenue. The Party has an estimated total Membership amounting 97,534 during the 2023/2024 period across the country.

During the 2023/2024, we KADU-ASILI did not perform well because of very many challenges. The main challenges faced, amongst others, was the lack of resources (funds) to support our party.

The main successes during the year were the increase in the number of youth/s and PWDs who registered as new members.

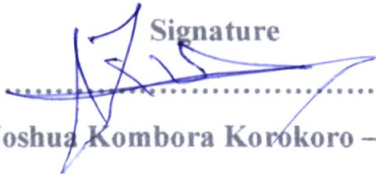
Way forward

The Party has deliberate intentions of pursuing well-wishers and/or Donors to assist in funding Party activities.

The Party has rolled out an extensive Membership Recruitment drive to register many members who can boost the party funds, mostly the recruitment of more life members who pay more to the party kitty.

Try and have many more candidates who will pay for their Nominations fees for the different position that are open to contestation.

To enhance Civic Education to the Party members to enlighten them on the need for them to actively participate in Political Parties activities with emphasis on the women and youths. Changes in the N.E.C. involved the resignation of the 1st Deputy Party Leader only.


Signature
.....
Joshua Kombora Korokoro – National Chairman

4. Report of the Chief Executive Officer

The year 2024 was not very busy but the Party mainly concentrated on Membership Recruitment.

Performance 2024

I must admit that the party's performance during the 2024 was minimal. The Party has been struggling to maintain the mandatory minimum of counties offices required by law to remain compliant. The difficulty facing us is the issue of maintaining the minimum number of members required in each county, which is a minimum 1000 members. Some members keep on defecting from one Party to another one very time and at any time.

The party has been struggling to keep its operations up and running despite numerous challenges. The major challenges being the very limited resources (funds) which are mainly from candidates and the Elected and/or Nominated representatives.

(PPF) POLITICAL PARTIES FUNDS

The Political Parties Funds (P.P.F.) also assist the Party in funding most of its activities, although limited in its usage. We are hoping that these funds can be improved/increase to the parties so that Party activities and programmes can be further enhanced. If the Parties can get reasonable funding such that they don't remain hostage'' to the high and might individuals that fund them, they can have proper equal playing fields. Individuals funding these parties tend to dictate/ determine terms to these Parties who easily fall at these individuals' 'mercy.

WAY FORWARD

The party has rolled out a program towards trying to raise funds. This programme is headed by the Party Treasurer. This programme is aimed at reaching out to Donors and Well-Wishers who may have the interest of KADU-ASILI at heart. The team has identified various institutions, individuals etc. who have been approached towards assisting the Party.

CHALLENGES

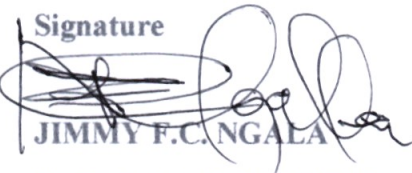
The party has been facing several challenges/ shortcomings since inception. The challenges have been many but hight just a few, as follows:-

RESOURCES

The needs resources, mainly fuds to ensure that fulfil its mandate, as per the constitutional requirements. The party has to maintain the statutory number of offices required in the counties and hire a minimum staff required to run/manage these offices. The headquarters office urgently requires to hire an Executive Officer/Director to manage the day- to- day affairs of the party. The county offices all require at least one person to manage the daily affairs.

The party needs to acquire certain essential office equipment's for proper furnishing. At least some laptops, office desks and chairs for proper operations to be done as per the workplans. The party needs to do Civic Education to its members (and even the general public) about political activities and create awareness about their participation in the Party's activities. Sometimes the party has to arrange public rallies to sensitize members and the general public about its existence. The main focus is on youth, women and special interest groups (S.I.G.s). the maintenance of the required mandatory 24 offices at least in every County.

(KADU ASILI)
**Annual Report and Financial Statements
for the year ended June 30, 2024**

Signature

JIMMY F.C. NGALA
SECRETARY GENERAL

5. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the *Entity's* affairs.

i) Principal activities

The principal activities of the *Entity* are of political affairs.

ii) Results

The results of the *Entity* for the year ended June 30, 2024, are set out on page

iii) Directors

The members of the Board of Directors who served during the year are shown on page xxx. During the year xxx director retired/ resigned and xxx was appointed with effect from xxx date.

iv) Auditors

The Auditor-General is responsible for the statutory audit of the *Entity* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 or XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the *Entity* for the year/period ended June 30, 2024, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



Name **Jimmy F.C. NGALA**
Corporation Secretary/Secretary to the Board

6. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act, - (entities should quote the applicable legislation under which they are regulated)*) require the Directors to prepare financial statements in respect of that *Entity*, which give a true and fair view of the state of affairs of the *Entity* at the end of the financial year/period and the operating results of the *Entity* for that year/period. The Directors are also required to ensure that the *Entity* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *Entity*. The Directors are also responsible for safeguarding the assets of the *Entity*.

The Directors are responsible for the preparation and presentation of the *Entity's* financial statements, which give a true and fair view of the state of affairs of the *Entity* for and as at the end of the financial year (period) ended on June 30, 2025. 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 *Entity*; (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 *Entity*; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the *Entity's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act). The Directors are of the opinion that the *Entity's* financial statements give a true and fair view of the state of *Entity's* transactions during the financial year ended June 30, 2025, and of the *Entity's* financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the *Entity*, which have been relied upon in the preparation of the *Entity's* financial statements as well as the adequacy of the systems of internal financial control.

(KADU ASILI)

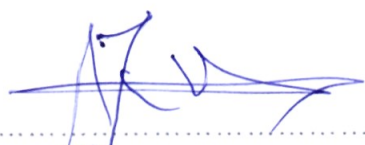
**Annual Report and Financial Statements
for the year ended June 30, 2024**

In preparing the financial statements, the Directors have assessed the entity's ability to continue as a going concern (*disclose, as applicable, matters relating to the use of going concern basis of preparation of the financial statements*) OR

Nothing has come to the attention of the Directors to indicate that the *Entity* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *Entity's* financial statements were approved by the Board on 4th August 2024 and signed on its behalf by:



Name Joshua K. Koseloro
Chairperson of the Board/Council



Name
Accounting Officer

**7. Report of the Independent Auditor for the Financial Statements
of (Specify Entity Name)**

I have audited the financial statements of KADU ASILI as set on pages 1 to 9 which comprises the balance sheet as at 31st December 2023 and the income statement. Company statement of changes in equity Cash flow statements for the year then ended together with the summary of significant accounting policies and other explanatory notes and have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.

Directors responsibility for the financial statements

The directors are responsible for the preparation of financial statements that gave a true and fair view in accordance with the international financial reporting standards for small and medium –sized Entities and requirements of the Kenya Companies Act and as such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Auditors responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my auditing accordance with international standards in Auditing those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected the Auditors judgement, including the assessment of risks of material misstatement of financial statement whether due to fraud or error.

In making those risk assessment, 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 the effectiveness of accounting policies used and the reasonable off accounting estimates made by the directors., as well as evaluating the overall presentation of the financial estimates

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

Opinion

In my opinion

- a) Proper books of accounts have been kept by the group
- b) The financial statements give a true and fair view of the state of affairs of KADU ASILI for the year ended 30th June 2023 and the surplus/ Deficit for the year then ended in accordance with International Financial Reporting standards and comply with the Kenya Companies Act

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 KENYA AFRICAN DEMOCRATIC UNION - ASILI (KADU - ASILI) FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

Adverse Opinion

I have audited the accompanying financial statements of Kenya African Democratic Union - Asili (KADU - Asili) set out on pages 1 to 14, which comprise of the statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of Kenya Africa Democratic Union - Asili (KADU - Asili) as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and do not comply with the Political Parties Act, 2011, (Revised 2022) and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements prepared and presented for audit revealed the following inaccuracies:

1.1. Variances Between the Statement of Financial Performance and Notes to the Financial Statements

The statement of financial performance reflects transfer from other Government entities of Kshs.245,353. However, the corresponding Note 6 relates to repairs and maintenance, showing an amount of Kshs.8,000. Further, the statements of financial performance reflects contracted services of Kshs.220,776, which differ from Kshs.112,500 reflected in corresponding Note 7, resulting to an unexplained variance of Kshs.108,276.

1.2. Inaccuracies in Accumulated Fund Balance

The statement of financial position reflects a capital fund balance of Kshs.1,039,015, while the statement of changes in net assets reflects a Nil balance resulting to an unreconciled variance of Kshs.1,039,015;

1.3. Erroneous Balances

Review of the financial statements revealed the following inconsistencies:

Description	Balance in the Financial Statements (Kshs.)	Recomputed Balance (Kshs.)	Variance (Kshs.)
Statement of Financial Performance			
Total Revenue-Opening Balance	341,882	250,882	91,000
Statement of Changes in Net Assets			
Accumulated Fund	205,749	552,806	(347,057)
Statements of Cash Flows			
Cash and Cash Equivalents	6,409	118,191	(111,782)

The above variances have not been explained or reconciled.

1.4. Variances Between Prior Year Audited Financial Statements and Comparative Balances

The following variances were observed between the comparative balances and the audited financial statements:

Description	Comparative Balances (Kshs)	Prior Year Audited Financial Statements (Kshs)	Variance (Kshs)
Public Contribution and Donation	10,966	100,966	(90,000)
Receivables	810,276	75,157	735,119
Rent Expenses-Note 12	125,299	125,200	99
Contracted Expenses-Note 7	304,330	138,560	165,770

1.5. Unexplained Variances in the Statement of Comparison of Budget and Actual Amounts

The statements of comparison of budget and actual amounts reflects transfer from other Government entities of Kshs.451,102, which is at variance with Kshs.245,353 in the statement of financial performance, resulting to a variance of Kshs.205,749. Further, the statement reflects board expenses of Kshs.60,000, remuneration of Directors of Kshs.240,000 and rent of Kshs.76,200, which cannot be traced in the statement of financial performance.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Undisclosed Donations

The statement of financial performance reflects a Nil balance for public contributions and donations. However, review of the documentation provided for audit revealed that the Party received donations amounting to Kshs.10,000 that were not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of the public contributions and donations could not be confirmed.

3. Unsupported Trade and Other Payables

The statement of financial position and as disclosed in Note 10 to the financial statements, reflects trade and other payables balance of Kshs.143,196 relating to rent arrears. However, the balance was not supported by any documentation, such as invoices and lease documents.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.143,196 could not be confirmed.

4. Unsupported Receivables and Investments

The statement of financial position reflects total asset balance of Kshs.976,462. Included in this balance are investments of Kshs.98,649 and receivable balance of Kshs.810,276, which were not supported with relevant documentation.

In the circumstances, the accuracy and completeness of the total assets balance of Kshs.976,462 could not be confirmed.

5. Unsupported Expenditure

The statement of financial performance reflects total expenditure of Kshs.451,102. However, the recomputed balance is Kshs.451,252, resulting to an unexplained variance of Kshs.150. Further, included in this amount is Kshs.8000, Kshs.220,776 and Kshs.5,075 relating to repairs and maintenance, contracted services and traveling that were not supported with payment vouchers, invoices and imprest warrants.

In addition, the statement of cash flows reflects administration expenses of Kshs.301,201 and a Nil balance for repair and maintenance. However, the statement of financial performance does not indicate administration expenses and reflects repair and maintenance of Kshs.8,000.

In the circumstances, the accuracy, completeness and occurrence of the total expenditure amounting to Kshs.451,102 could not be confirmed.

6. Inaccuracies in Depreciation Expense

The statements of financial position and Note 9 to the financial statements reflect Kshs.61,128 for property, plant and equipment. However, it was noted that the Party applied depreciation rates that were inconsistent with the rates prescribed in the depreciation guidelines on Assets and Liability Management in the Public Sector issued by The National Treasury in March 2020. Analysis indicates that furniture and fittings, computers, other assets and printers were depreciated at 10%, 25% and 10% instead of the prescribed rates of 12.5%, 30% and 12,5% per annum, respectively.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.61,128 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya African Democratic Union – Asili (KADU - Asili) Management in accordance with ISSAI 130 on the 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 adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Adverse Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matter

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Party in the financial year 2023/2024 revealed that the following eleven (11) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2022/2023	Inaccuracies in the Financial Statements
2	2022/2023	Unsupported Other Income
3	2022/2023	Unsupported Revenue from Public Contributions and Donations
4	2022/2023	Unsupported Board Expenses
5	2022/2023	Unsupported Receivables and Payables Balances
6	2022/2023	Unconfirmed Cash and Cash Equivalents Balance
7	2022/2023	Presentation and Disclosure of the Financial Statements
8	2022/2023	Late Submission of Financial Statements
9	2022/2023	Non-Compliance with Law on Establishment of Party Offices
10	2022/2023	Lack of an Approved Management Policies and Procedures Manual
11	2022/2023	Weaknesses in the Management of Fixed Assets

Other Information

The Management is responsible for the Other Information set out on pages iv to xii, which comprise of Key Political Party Information and Management, Chairman's Statement, Report of the Chief Executive Officer, Report of the Directors and Statement of the Directors' Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Party's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Based on the audit procedures performed, because of the significance of the matters described in my Basis for Adverse Opinion, I confirm that the Other Information is materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Presentation of the Financial Statements

Review of the financial statements presented for audit revealed the following anomalies:

- i. Part C of the annual report on Key Party Information and Management does not include details of Party organs and management positions;
- ii. The annual report and financial statements exclude several key sections, including the Report of the National Executive Council/Committee, Key Management/Secretariat Team, Report of the Secretary General, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis and Environmental and Sustainability Reporting;
- iii. The Notes to the financial statements do not have general information, such as details on the adoption of new and revised standards, transfers from Political Parties' Fund, travelling expenses, publication expenses and investments;
- iv. Note 2 on use of goods and services is missing from the statement of financial performance and total amounts were not indicated;
- v. Appendix 1 on the Implementation Status of Auditor-General's Recommendations omitted previous year audit issues and was not signed by the Secretary General, and;
- vi. The Statement of cash flows is incomplete, and does not include the cash flows from investing and financing activities.

1.3 Inconsistencies in Notes to the Financial Statements

The note numbering in the statement of financial performance, statement of financial position and statement of cash flows does not correspond with the actual notes provided in the financial statements. Further, the statement of financial position reflects investments of Kshs.98,649 and receivables of Kshs.810,276, which do not have corresponding explanatory notes.

In the circumstances, the financial statements do not comply with the Public Sector Accounting Standards Board reporting template.

3. Late Submission of the Financial Statements

The financial statements for the year ended 30 June, 2024 were submitted for audit on 7 October, 2025, which is more than one year past the statutory deadline of 30 September

2024. This was contrary to Section 31(2) of the Political Parties Act, 2011, which requires Political Parties to submit their annual accounts to the Auditor-General within three months after the end of each financial year.

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

4. Lack of an Approved Budget and Workplan

During the year under review, Management did not provide an approved budget and work plan for audit verification and therefore, the basis and regularity of its spending could not be established. This was contrary to Regulation 31(1) of the Public Finance Management (National Government) Regulations, 2015, which states that Accounting Officers shall ensure that the draft estimates relating to their department are prepared in accordance with the Constitution, the Act, and the Regulations.

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

5. Non-Compliance with the Law on Establishment of Party Offices

During the year under review, it was noted that the Party operated only one (1) Office located in Mombasa. No records were provided to verify that the Party had established Offices in at least twenty-four (24) Counties. This was contrary to Section 7(2)(f)(iii) of the Political Parties Act, 2011, which states that a provisionally registered Political Party shall be qualified to be fully registered if it has submitted to the Registrar the location and addresses of the branch offices of the Political Party, which shall be in more than half of the Counties.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Internal Audit Function and Audit Committee

During the financial year under review, the Party had not established an Internal Audit function contrary to Section 73(1) (a) of the Public Finance Management Act, 2012, which

requires every National Government entity to maintain an internal auditing arrangement that adheres to the guidelines issued by the Public Sector Accounting Standards Board. Further, the Party had not established an Audit Committee contrary to Section 73(5) of the Public Finance Management Act, 2012, which requires every National Government public entity to establish an Audit Committee whose composition and functions shall be as prescribed by the regulations.

In the circumstances, the adequacy and effectiveness of internal controls and the risk management framework of the Party could not be confirmed.

2. Lack of Risk Management Policy and Disaster Recovery Plan

During the financial year under review, the Party did not have a Risk Management Strategy in place, leading to lack of approved processes and guidelines for mitigating operational, legal and financial risks. Further, the Party did not have a Disaster Recovery Plan or a Business Continuity Plan and therefore, crucial information may not be recoverable in the event of a disaster. This was contrary to Regulation 165(1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015, which requires the Accounting Officer to ensure that every National Government entity develops risk management strategies, which include fraud prevention mechanisms and a system of risk management and internal controls that build robust business operations.

In the circumstances, Management may not be able to identify key risks, estimate the likelihood of occurrence and implement appropriate control measures.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 Party's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015, and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December 2025

(KADU ASILI)
Annual Report and Financial Statements
for the year ended June 30, 2024.

8. Statement of Financial Performance for the year ended 30 June 2024

	Notes	2024	2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	6	245,353	239,916
Public contributions and donations	8		10,966
Total revenue		245,353	341,882
Expenses			
Publication	16	25,000	
Employee costs	17	180,000	222,000
Board Expenses	18		132,080
Depreciation and amortization expense	19	12,401	19041
Repairs and maintenance	20	8,000	206,40
Contracted services	21	220,776	304,330
Travelling ex	22	5,075	
Finance costs	23	NIL	3,249
Total expenses		451,102	701,340
Net Surplus for the year		(205,749)	(359,458)
Surplus/(deficit) attributable to minority interest		NIL	NIL
Surplus attributable to owners of the controlling Entity		NIL	NIL
		NIL	NIL

The notes set out on pages 1 to 12 form an integral part of these Financial Statements. The Financial Statements set out on pages xxx to xxx were signed on behalf of the Board of Directors by:




 Name: Jimmy F. Kibuka Name: Hannah Lynet Gwigo Name: Joshua K. Korokoro
 Accounting Officer Head of Finance Chairman of the Board

Date

Date

Date

(KADU ASILI)

**Annual Report and Financial Statements
for the year ended June 30, 2024.**

15 Statement of Financial Position as at 30 June 2024

	Notes	2024	2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	29	6,409	75,157
Receivables from Exchange Transactions	30 (a)		
Receivables from Non-Exchange Transactions	31		
Inventories	32		
Investments in financial assets	33		
Total Current Assets			75,157
Non-Current Assets			
Property, Plant and Equipment	34	61,128	73,529
Investments	33	98,649	98,649
Receivables	35	810,276	810,276
Investment Property	36		
Receivables from Exchange Transactions	30 (b)		
Total Non- Current Assets		970,253	982,454
Total Assets		976,462	1,057,611
Liabilities			
Current Liabilities			
Trade and Other Payables	37	143,196	18,576
Refundable Deposits from Customers	38		
Current Provision	39		
Finance Lease Obligation	40		
Current Portion of Borrowings	43		
Deferred Income	41		
Employee Benefit Obligation	42		
Social Benefits	46		
Taxation	48		
Total Current Liabilities		143,196	18,576
Non-Current Liabilities			
Non-Current Employee Benefit Obligation	42	000	000
Non-Current Provisions	43	000	000

KADU ASILI)
Annual Report and Financial Statements
for the year ended June 30, 2024.

	Notes	2024	2023
		Kshs	Kshs
Total Liabilities		143,196	18,596
Net Assets		833,266	1,039,015
Reserves			
Accumulated Surplus		(205,749)	(359,458)
Capital Fund		1,039,015	1,398,453
Total Net Assets			
Total Net Assets and Liabilities		833,266	1,039,015

The financial statements set out on pages xxx to xxx were signed on behalf of the Board of Directors
 1039015by:

		
.....
Name Jimmy F.C. Ngala	Name Hannah Lynet Guro	Name Joshua N. Korolwa
Accounting Officer	Head of Finance	Chairman of the Board

Date

Date

Date

(KADU ASILI)

**Annual Report and Financial Statements
for the year ended June 30, 2024.**

16. Statement of Changes in Net Assets for the year ended 30 June 2024

Description	Retained earnings	Proposed dividends	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs
Surplus for the year as at 1 st July 2023	(359,459)			(359,458)
Surplus/ deficit for the year	205,749	NIL	NIL	205,749
Transfer of depreciation/amortisation from capital fund to retained earnings	12,401	NIL	NIL	124,01
As at June 30,th June 2024	(205,749)	NIL	NIL	(205,749)

17. Statement of Cash Flows for the year ended 30 June 2024

		2024	2023
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities		245,353	239,916
Levies, fines, and penalties			
Public contributions and donations		NIL	100,966
Finance income			1,000
Total receipts		245,353	341,882
Payments			
Use of goods and services			165,770
Adminstration exp		301201	222,000
Publication		25000	132,080
Repairs and maintenance			20,640
Contracted services		112500	138,560
Bank charges			3,249
Total payments		438701	682,299
Net cash flows from/(used in) operating activities	50	(193166)	(340,417)
Cash and cash equivalents at 1 July 2023	29	75157	398,243
Cash and cash equivalents at 30 June 2024	29	6,409	75,157

(KADU ASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from Other Governments entities	245,353	205,749	451,102	451,102	205,749	46.61%
Levies, Fines and Penalties						
Public Contributions and Donations						
Property Taxes Revenue						
Licenses and permits						
Rendering of Services						
Sale of Goods						
Rental Revenue from Facilities and Equipment						
Finance Income						
Agency Income						
Other Income						
Total Income	245,353		451,102	451,102	205,749	46.61%
Expenses						
Use of Goods and Services						
Board exp	60,000	NIL	60,000	60,000	00	100%
Employee costs	180,000	NIL	180,000	180,000	00	100%
Remuneration of Directors	240,000	NIL	240,000	240,000	00	100%
Repairs and Maintenance	8,000	NIL	8,000	8,000	00	100%
Contracted Services	112,500	NIL	112,500	112,500	00	100%
100Rent	76,200	NIL	76,200	76,200	00	100%
Total Expenditure	451,102	NIL	451,102	451,102	00	100%
Surplus for the period	-205,749	NIL	-205,749	-205,749	00	100%
Capital Expenditure						

(KADU ASILI)
Annual Reports and Financial Statements
for the year ended June 30, 2024

19. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *Entity's* accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Entity*. *The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (include any other applicable legislation), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.*

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

Budget information (continued)

The *Entity's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and

(KADUASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

a) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the *Entity* operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

c) Cash and cash equivalents

(KADUASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

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 authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

d) Comparative figures

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

e) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

(KADU ASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

2. Use of Goods and Services

Description	2024	2023
	Kshs	Kshs
Electricity	4,500	6,950
Water		
Security		
Professional Services		
Subscriptions		7,000
Advertising		
Admin Fees(STAFF)	180,000	222,000
Audit Fees		20,000
Conferences and Delegations		
Consulting Fees		
Consumables		
Fuel and Oil		
Insurance		
Legal Expenses	2,000	
Licenses and Permits		
Chemicals		
Water Purification Cost		
Postage	3,376	15,720
Printing and Stationery	1,850	10,900
Rent expenses	79,200	125,299
Telecommunication	3,376	15,720
Bank charges	3,249	3,249

**Travel, accommodation, subsistence and other allowances- Where this cost has been budgeted under employee costs, please report it under note 17. (Provide brief explanation expenditure variations compared to the previous year)*

3. Employee Costs

Description	2024	2023
	Kshs	Kshs
Salaries and wages	180,000	222,000
Employee costs	180,000	222,000

* Other employee related costs- please provide a brief explanation for these costs.

4. Board Expenses

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Chairman/Directors' Honoraria	NIL	NIL
Sitting Allowances	NIL	NIL
Medical Insurance	NIL	NIL
Induction and Training	NIL	NIL
Travel and Accommodation	5,075	NIL
Other Allowances	NIL	NIL
Total	5,075	NIL

(Provide brief explanation expenditure variations compared to the previous year)

5. Depreciation and Amortization Expense

Description	2024	2023
	Kshs	Kshs
Property, plant and equipment	12,401	19,041
Total depreciation and amortization	12,401	19,041

(Provide brief explanation expenditure variations compared to the previous year)

6. Repairs and Maintenance

Description	2024	2023
	Kshs	Kshs
Furniture and Fittings	8,000	5,200
Computers and Accessories		3,500
Others (specify) Office)		11,940
Total Repairs and Maintenance	8,000	20,640

(Provide brief explanation expenditure variations compared to the previous year)

7. Contracted Services

Description	2024	2023
	Kshs	Kshs

(KADU ASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

Others (specify)	112,500	304,330
Total Contracted Services	112,500	304,330

Provide brief explanation expenditure variations compared to the previous year)

8. Cash and Cash Equivalents

Description	2024	2023
	Kshs	Kshs
Current Account	6,409	75,157
Total Cash And Cash Equivalents	6,409	75,157

Notes to the Financial Statements (Continued)

9. Property, Plant and Equipment

Cost	Furniture and fittings	Computers	Other Assets (specify)	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2023	31,345	51,247	23,153	NIL	105,745
As at 30 th June 2024	31,345	51,247	23,153	NIL	105,745
Depreciation And Impairment					
At 1 July 2024	6,661	17,595	7,960	NIL	32,216
Depreciation	2,468	8,413	1,520	NIL	12,401
As At 30 th 2024	9,129	26,008	9,480	NIL	44,617
Depreciation	2,743	11,233	5,065	NIL	19,041
As at 30 th June 2024					
Net Book Values					
As at 30 th June 2023	24,684	33,652	15,193		73,529
As at 30 th June 2024	22,216	25,239	13,673		61,128

(KADU ASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

Notes to the Financial Statements (Continued)

34 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Computers And Related Equipment	74,400	35,488	38,912
Office Equipment, Furniture, And Fittings	31,345	9,129	22,216
Total	105,745	44,617	61,128

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
Computers and Related Equipment	74,400	25,555
Office Equipment, Furniture and Fittings	31,345	6,661
Total	105,745	32,216

10. Trade and Other Payables

Description	2024		2023	
	Kshs	% of the Total	Kshs	% of the Total
Employee payables	40,000		NIL	
Other payables	103,196		18,596	
Total trade and other payables	143,196		18,596	
Ageing analysis: (Trade and other payables)	2024	% of the Total	2023	% of the Total
Under one year	143,196		18,596	
Total (tie to above total)	143,196		18,596	

The payables were high because the funding was insufficient

The Surplus Remission has been computed as follows:

Description	2024		2023	
	Kshs		Kshs	
Surplus for the period	(205,749)		(359,458)	
Less: Allowable deductions by NT			(NIL)	
90% Computation (Included in Statement of Financial Performance)	(205,749)		(359,458)	

Notes To The Financial Statements (Continued)

11. Cash Generated from Operations

(KADU ASILI)

**Annual Reports and Financial Statements
for the year ended June 30, 2024**

Description	2024	2023
	Kshs	Kshs
Surplus for the year before tax	(205,749)	(359,458)
Adjusted for:		
Depreciation	12,401	19,041
Working capital adjustments		
Increase in payables	124,600	17,331
Net cash flow from operating activities	(68,748)	(323,086)

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

Description	2024	2023
	Kshs	Kshs
a) Expenses incurred on behalf of related party		
Payments of salaries and wages for ONE employees	180,000	222,000
Total	180,000	222,00

12. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

20. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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)

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.

.....
 Director General/C.E.O/M.D (enter title of head of Entity)

Date:

(KADU ASILI)
**Annual Reports and Financial Statements
for the year ended June 30, 2024**

KADU ASILI

TRIAL BALANCE

0-2024

TRIAL BALANCE AS AT 30TH JUNE 2024

PARTICULARS		DEBIT	CREDIT
CAPITAL FUND	GL1		1,039,015.00
INVESTMENTS A/C	GL1	98,649.00	
RECEIVABLES	GL1	810,276.00	
INCOME	CB 1		245,353.00
PAYABLES			
SALARIES	GL 3		40,000.00
BIKEEPING AND AUDIT FEE			45,000.00
OFF RENT PAYABLE	GL 2		58,196.00
FIXED ASSETS A COST	GL1	105,745.00	
ACCUMULATED DIPRECIATION	GL1		44,617.00
DEPRECIATION		12,401.00	
PUBLICATION COSTS	GL 1	25,000.00	
ELECTRICITY A/C	GL1	4,500.00	
SALARIES A/C	GL3	180,000.00	
ZUKU AC	GL1	19,200.00	
TRAVELLING EXP	GL2	5,075.00	
TELEPHONE	GL2	3,376.00	
STATIONERY	GL2	1,850.00	
LEGAL EXP	GL2	2,000.00	
OFF RENT	GL3	79,200.00	
ACCOUNTANCY FEE	GL2	67,500.00	
PAYABLES			2,000.00
BANK BALANCE			
AC/C011343945300	CR1	5,010.00	
AC/C011349204303		1,399.00	
ACCOUNTS AND AUDITING 2024		45,000.00	
REPAIRS AND MAINT	GL2	8,000.00	
TOTALS		1,474,181.00	1,474,181.00

KEKAYA DEMOCRATIC UNION ASILI

KADUASILI

PETTY CASH VOUCHERS

PAGE 1

R/c VOUCHERS

PAYMENT VOUCHERS ANALYSIS FOR JULY 2023

DATE	PARTICULARS	TOTAL	PUBLICATION	ACCOUNTANCY	ELECTRICITY	SALARIES & WAGES	ZUKU
7/12/2023	THE START PUBLICATIONS	25,000.00	EXP 25,000.00				
7/13/2023	SHABANI LOKAH	10,000.00		10,000.00			
7/13/2023	SHABANI LOKAH	12,500.00		12,500.00			
7/27/2023	KENYA POWER	1,000.00			1,000.00		
7/27/2023	JOYCE MWATELA	15,000.00				15,000.00	
7/27/2023	ZUKU FIBER	2,000.00					2,000.00
TOTALS		65,500.00	25,000.00	22,500.00	1,000.00	15,000.00	2,000.00

PAYMENT VOUCHERS FOR AUGUST 2023

DATE	PARTICULARS	TOTAL	PUBLICATION	ELECTRICITY	SALARIES	ZUKU	LEGAL	TRAVELLING	POSTAGES	OFF RENT
8/21/2023	COMMISSIONER OF OATHS	2,000.00					2,000.00			
8/29/2023	JIMMY NGALA	1,200.00						1,200.00		
8/29/2023	FRANCIS CARRER	300.00							300.00	
8/30/2023	KENYA POWER	500.00		500.00						
8/30/2023	ZUKU	2,000.00				2,000.00				
8/30/2023	DOCKWORKERS UNION	6,600.00								6,600.00
8/30/2023	JOYCE MWATELA	15,000.00			15,000.00					
TOTALS		27,600.00		500.00	15,000.00	2,000.00	2,000.00	1,200.00	300.00	6,600.00

GL 1

GL 1

GL 1

GL 2

GL 2

GL 2

PETTY CASH VOUCHERS
PAGE NO 3

PETTY CASH VOUCHERS FOR DECEMBER 2023

DATE	PARTICULARS	TOTALS	PUBLICATIONS	CREDITORS	ELECTRICITY	SALARIES	ZUKU	LEGAL EXP	AVELLING	POSTAGES	OFF RENT
KADU ASILI											
PETTY CASH VOUCHERS FOR JANUARY 2024											
DATE	PARTICULARS	TOTALS	PUBLICATIONS	CREDITORS	ELECTRICITY	SALARIES	ZUKU	LEGAL EXP	AVELLING <td>POSTAGES</td> <td>OFF RENT</td>	POSTAGES	OFF RENT

KADU ASILI

PETTY CASH VOUCHERS FOR FEBRUARY 2024

DATE	PARTICULARS	TOTALS	PUBLICATIONS	REP & MAINT	ELECTRICITY	SALARIES	ZUKU	AVELLING	POSTAGES	OFF RENT	BIKEEPING
02/02/2024	JOYCE MWATELA	15,000.00				15,000.00					
02/02/2024	JOYCE MWATELA	15,000.00				15,000.00					
06/02/2024	JOYCE MWATELA	20,000.00				20,000.00					
07/02/2024	DOCKWORKERS UNION	13,200.00								13,200.00	
09/02/2024	KENYA POWER	1,000.00			1,000.00						
09/02/2024	WANANCHI GROUP	2,000.00					2,000.00				
12/02/2024	GIBRAN MWALIKU	9,000.00									9,000.00
15/02/2024	GIBRAN MWALIKU	11,000.00									11,000.00
02/02/2024	JIMMY NGALA	8,000.00		8,000.00							
	TOTALS	94,200.00		8,000.00	1,000.00	50,000.00	2,000.00			13,200.00	20,000.00

GL 2 GL1 GL1 GL1 GL2 GL2

KADU ASILI

PETTY CASH VOUCHERS
PAGE NO 4

PETTY CASH VOUCHERS MARCH 2024

DATE	PARTICULARS	TOTALS	PUBLICATIONS	ELECTRICITY	SALARIES	ZUKU	LEGAL EXP	TRAV EXP	POSTAGES	OFF RENT	BIKEEPIING
02/03/2024	JOYCE MWATELA	15,000.00			15,000.00						
04/03/2024	CASH	875.00									
04/03/2024	MWANANCHI GROUP ZUKU	750.00				750.00					
07/03/2024	DANKA RESTAURANT	2,000.00						2,000.00			
07/03/2024	CASH	450.00						350.00	100.00		
11/03/2024	MWANANCHI GROUP ZUKU	3,000.00				3,000.00		375.00	500.00		
3/11/2024	KENYA POWER	1,000.00		1,000.00							15,000.00
3/12/2024	GIBRAN MWALIKO	15,000.00									
3/25/2024	TITO ATEBE	4,950.00				4,950.00					NIL
3/28/2024	DOCKWORKERS UNION	6,600.00								6,600.00	
	TOTALS	49,625.00		1,000.00	15,000.00	8,700.00		2,725.00	600.00	6,600.00	15,000.00
				GL1	GL1	GL1		GL2	GL2	GL2	GL2

PETTY CASH VOUCHERS FOR APRIL 2024

DATE	PARTICULARS	TOTALS	PUBLICATIONS	ELECTRICITY	SALARIES	ZUKU	LEGAL EXP	TRAV	POSTAGES	OFF RENT	BIKEEPIING
4/3/2024	GIBRAN MWALIKO	10,000.00									10,000.00
4/24/2024	CASH	1,450.00						100.00	1,350.00		
4/25/2024	DOCKWORKERS UNION	6,600.00								6,600.00	
4/29/2024	JOYCE MWATELA	15,000.00			15,000.00						
4/29/2024	ZUKU FIBER	2,500.00				2,500.00					NIL
4/29/2024	KENYA POWER	500.00		500.00							
	TOTALS	36,050.00		500.00	15,000.00	2,500.00		100.00	1,350.00	6,600.00	10,000.00
				GL1	GL1	GL1		GL2	GL2	GL2	GL2

PETTY CASH VOUCHERS
PAGE NO 5

KADU ASILI

PETTY CASH VOUCHERS MAY 2024

DATE	PARTICULARS	TOTALS	PUBLICATIONS	ELECTRICITY	SALARIES	ZUKU	LEGAL EXP	TRAV	POSTAGES	OFF RENT
5/8/2024	CASH	450.00							450.00	
5/11/2024	CASH	850.00						300.00	550.00	
5/11/2024	CASH	750.00						750.00		
5/30/2024	JOYCE MWATELA	15,000.00			15,000.00					
	TOTALS	17,050.00			15,000.00			1,050.00	1,000.00	

GL 1

GL 2

:

KADU ASILI

PETTY CASH VOUCHERS FOR JUNE 2024

DATE	PARTICULARS	TOTALS	PUBLICATIONS	ELECTRICITY	SALARIES	ZUKU	TRAV	POSTAGES	OFF RENT	BUKEEPING
03/06/2024	ERIKO SOLUTIONS	500.00								
03/06/2024	KENYA POWER	500.00		500.00						
04/06/2024	CASH	450.00						450.00		
30/06/2024	CASH	1,026.00						1,026.00		
	TOTALS	2,476.00						1,476.00		

GL 1

GL 2

KADU ASILI
 GENERAL LEDGER ACCOUNTS FOR
 THE YEAR 2024

GENERAL LEDGER
PAGE 1

INVESTMENTS ACC
 AS AT 1/7/2023 B/F

98,649.00
 98,649.00

CREDITORS ACC
 B/F AS AT 1/7/2023

18,596.00
 45,000.00
 40,000.00
 58,196.00
 2,000.00

PROPERTY PLANT & EQUIPMENT

B/F AS AT 1/7/2023 73,529.00
 Wear and tear for the yr 12,401.00
 Net book value 3/31/2024 61,128.00

RECEIVABLES
 B/F AS AT 1/7/2023

810,276.00
 810,276.00

CAPITAL FUND
 B/F AS AT 1/7/2023

1,039,015.00

OVERHEADS LEDGER ACCOUNTS

PUBLICATION ACC		ELECTRICITY	
7/31/2023	PC 1	7/31/2023	PC 1
	25,000.00		1,000.00
	25,000.00	8/31/2024	PC 1
			500.00
		2/28/2024	PC 3
			1,000.00
		3/31/2024	PC 4
			1,000.00
		4/30/2024	PC 4
			500.00
		5/31/2024	PC 5
			500.00
			4,500.00

ZUKU A/C

7/31/2023 PC 1	2,000.00	
8/31/2023 PC1	2,000.00	
9/30/2023 PC 2	2,000.00	
2/28/2024 PC 3	2,000.00	
3/31/2024 PC 4	6,700.00	
4/30/2024 PC 4	2,500.00	
	<u>19,200.00</u>	

KADU ASILI

GENERAL LEDGER

PAGE 2

GENERAL LEDGER ACCOUNTS CONTI

FOR YEAR 2024

TRAVELLING A/C

8/31/2023 PC 1	
8/31/2024 PC 4	
4/30/2024 PC5	
31/05/2024 PC5	

TEL POSTAGES

1,200.00	8/31/2023 PC 1	300.00
2,725.00	3/31/2024 PC4	600.00
100.00	5/31/2024 PC5	1,000.00
1,050.00	6/30/2024 PC5	1,475.00
<u>5,075.00</u>		<u>3,375.00</u>

STATIONERY A/C

4/30/2024 PC4 1,350.00
6/30/2024 PC5 500.00

1,850.00 RENT ACCOUNT

LEGAL EXPENSES A/C

8/31/2023 PC 1

2,000.00
2,000.00

B/F 1/17/2023

8/31/2023 PC 1 18,596.00
9/30/2023 PC 2 6,600.00
2/28/2023 PC3 6,600.00
3/31/2024 PC4 13,200.00
4/30/2024 PC 4 6,600.00

58,196.00

ACCOUNTANCY FEE

7/31/2023 PC1 22,500.00
2/28/2024 PC 3 20,000.00
3/31/2024 PC 4 15,000.00
4/3/2024 PC4 10,000.00

REPAIRS AND MAINTENANCE

2/28/2024

22,500.00 8,000.00
20,000.00 8,000.00
15,000.00
10,000.00

67,500.00

JIMMYNGAL A/C

CHEQUE 018
REF UNID REC 04

8,000.00
10,000.00
2,000.00

LEDGER 3

RENT A/C

Jul-23	6,600.00
Aug-23	6,600.00
Sep-23	6,600.00
Oct-23	6,600.00
Nov-23	6,600.00
Dec-23	6,600.00
Jan-24	6,600.00
Feb-24	6,600.00
Mar-24	6,600.00
Apr-24	6,600.00
May-24	6,600.00
Jun-24	6,600.00
	<hr/>
	79,200.00

SALARIES A/C

JUL 23	15,000.00
Aug-23	15,000.00
Sep-23	15,000.00
Oct-23	15,000.00
Nov-23	15,000.00
Dec-23	15,000.00
Jan-24	15,000.00
Feb-24	15,000.00
Mar-24	15,000.00
Apr-24	15,000.00
May-24	15,000.00
Jun-24	15,000.00
	<hr/>
	180,000.00

LEDGER 3

RENT AC

JUL-23	6,600.00
AUG-23	6,600.00
SEPT-23	6,600.00
OCT-23	6,600.00
NOV-23	6,600.00
DEC-23	6,600.00
JAN-24	6,600.00
FEB-24	6,600.00
MAR-24	6,600.00
APR-24	6,600.00
MAY-24	6,600.00
JUN-24	6,600.00
	<hr/>
	79,200.00

SALARIES AC

JUL-23	15,000.00
AUG-23	15,000.00
SEPT-23	15,000.00
OCT-23	15,000.00
NOV-23	15,000.00
DEC-23	15,000.00
JAN-24	15,000.00
FEB-24	15,000.00
MAR-24	15,000.00
APR-24	15,000.00
MAY-24	15,000.00
JUN-24	15,000.00
	<hr/>
	180,000.00

RENT PAYABLE A/C

RENT A/C	31/06/2024
8/31/2023 PC 1	79,200.00
3/31/2024 PC 2	6,600.00
3/31/2024 PC 3	6,600.00
4/30/2024 PC 4	13,200.00
	6,600.00
	6,600.00
	<u>39,600.00</u>

SALARIES PAYABLE A/C

	12/30/2024
7/31/2023 PC1	180,000.00
8/31/2023 PC1	15,000.00
9/30/2023 PC2	15,000.00
2/28/2024 PC3	15,000.00
1/31/2024 PC3	50,000.00
4/30/2024 PC4	15,000.00
5/31/2024 PC5	15,000.00
	<u>40,000.00</u>

Reza R

KADU ASHU

CASH BOOK 1

RECEIPTS ANALYSIS FOR 2023/2024

DATE	PARTICULARS	RECEIPT NO	TOTALS	PPE FURD	P/CASH
04/07/2023	REGISTRAR OF POLITICAL PARTIES	01	47,592.00	47,592.00	
31/01/2023	REGISTRAR OF POLITICAL PARTIES	02	119,907.00	119,907.00	
08/03/2024	REGISTRAR OF POLITICAL PARTIES	03	77,854.00	77,854.00	
29/02/2024	JIMMY NGALA	04	10,000.00	NIL	10,000.00
	TOTALS		255,353.00	245,353.00	10,000.00

CHEQUE PAYMENTS ANALYSIS

2023/2024

DATE	PARTICULARS	RECEIPT NO	TOTALS	P/CASH
07/01/2023	JIMMY NGALA	000005	12,500.00	12,500.00
7/12/2023	JIMMY NGALA	000006	25,500.00	25,500.00
7/21/2023	JIMMY NGALA	000007	2,000.00	2,000.00
7/27/2023	JIMMY NGALA	000008	20,000.00	20,000.00
8/25/2024	JIMMY NGALA	000009	2,000.00	2,000.00
8/30/2024	JIMMY NGALA	000010	25,900.00	25,900.00
8/18/2024	JIMMY NGALA	000011	10,500.00	10,500.00
9/28/2024	JIMMY NGALA	000012	21,600.00	21,600.00
2/7/2024	JIMMY NGALA	000013	23,000.00	23,000.00
2/5/2024	JIMMY NGALA	000014	20,000.00	20,000.00
2/17/2024	JIMMY NGALA	000015	27,200.00	27,200.00
2/15/2024	JOYCE MATISI	000016	7,500.00	7,500.00
2/19/2024	JOYCE MATISI	000017	2,500.00	2,500.00
2/23/2024	JIMMY NGALA	000018	8,000.00	8,000.00
2/23/2024	CANCELLED	000019	CANCELLED	CANCELLED
3/27/2024	JIMMY NGALA	000020	17,850.00	17,850.00
3/6/2024	JIMMY NGALA	000021	7,000.00	7,000.00
3/12/2024	JIMMY NGALA	000022	15,000.00	15,000.00

3/28/2024	JIMMY NGALA		000023	21,450.00	21,450.00
4/3/2024	JIMMY NGALA		000024	12,500.00	12,500.00
4/25/2024	JIMMY NGALA		000025	21,500.00	21,500.00
5/11/2024	JIMMY NGALA		000026	22,000.00	22,000.00
TOTALS				325,500.00	325,500.00

RECONCILIATION

OPENING BALANCE AS AT 1/07/2023				75,157.00
ADD : RECEIPTS				255,353.00
LESS: PAYMENTS				330,510.00
BALANCE PER BANK STATEMENT				325,500.00
		AS AT 30TH JUNE 2024		5,010.00

KADU ASILI

EXPENSES ANALYSIS FOR YEAR 2023 AND 2024

DATE	PARTICULARS	INV NO	AMMOUNT	OFF RENT	SALAIEDS
17/07/2023	JOYCE		15,000.00		15,000.00
30/07/2023	DOCKWORKERS UNION		6,600.00	6,600.00	
30/08/2023	DOCKWORKERS UNION	0172	6,600.00	6,600.00	
28/09/2023	DOCKWORKERS UNION		15,000.00		15,000.00
28/09/2023	DOCKWORKERS UNION	132	6,600.00	6,600.00	
28/09/2023	DOCKWORKERS UNION	187	6,600.00	6,600.00	
07/02/2024	DOCKWORKERS UNION		15,000.00		15,000.00
02/02/2024	JOYCE	0183	6,600.00	6,600.00	
28/03/2024	DOCKWORKERS UNION		15,000.00		15,000.00
30/03/2024	DOCKWORKERS UNION	0121	6,600.00	6,600.00	
07/02/2024	DOCKWORKERS UNION	0326	13,200.00	13,200.00	
07/02/2024	JOYCE	0147	6,600.00	6,600.00	
05/02/2024	JOYCE		15,000.00		15,000.00
05/02/2024	JOYCE		15,000.00		15,000.00
02/03/2024	JOYCE		15,000.00		15,000.00
28/03/2024	JOYCE		15,000.00		15,000.00
25/04/2024	DOCKWORKERS UNION		15,000.00		15,000.00
29/04/2024	JOYCE	0158	6,600.00	6,600.00	
30/05/2024	DOCKWORKERS UNION		15,000.00		15,000.00
30/05/2024	JOYCE	0212	6,600.00	6,600.00	
30/06/2024	JOYCE		15,000.00		15,000.00
	TOTALS		252,600.00	72,600.00	180,000.00

Name: NATIONAL TREASURER ASILI WOTEI 1
KADU - K.A.D.U. - KWA WOTEI
Date: 04-7-2023

Received From: Registrar of Political Parties

The sum of Kshs. 47,572.00

Being payment of Political Parties Fund for year (2023)

Payment Ref: 506909586

Kshs. 47,592.00 Sign:

Name: NATIONAL TREASURER ASILI WOTEI 3
KADU - K.A.D.U. - KWA WOTEI
Date: 08-3-2024

Received From: Registrar of Political Parties

The sum of Kshs. 77,854.00

Being payment of Political Parties Fund for the year 2023/24

Payment Ref: 597220780

Kshs. 77,854.00 Sign:

Name: NATIONAL TREASURER ASILI WOTEI 2
KADU - K.A.D.U. - KWA WOTEI
Date: 31-1-2024

Received From: Registrar of Political Parties

The sum of Kshs. 119,907.00

Being payment of Political Parties Fund for the year 2023/24

Payment Ref: 585261669

Kshs. 119,907.00 Sign:

Name: NATIONAL TREASURER ASILI WOTEI 4
KADU - K.A.D.U. - KWA WOTEI
Date: 29-2-2024

Received From: Treasury HCAH-t

The sum of Kshs. 10,007.00

Being payment of

Payment Ref: CB0340365

Kshs. 10,007.00 Sign:

Receipt

REPUBLIC OF KENYA
PAYMENT VOUCHER
 (VOTED PROVISION)

1126/13
 5.1

Payee's Name and Address Pottcaul

Particulars	L.P.O./L.S.O. No.	Invoice No.	AMOUNT	
			Sh.	cts.
Being payment for the following:			150	00
- photocopy			600	00
- Travelling (C/O) 2 days			200	00
- Office telephone airtime			126	00
- Water			50	00
- Pens				
			1026	00

Amount payable (in words)

1026 One thousand one hundred and twenty six
 Shs. only

Authority Reference No.

EXAMINATION
 Voucher Examined by [Signature]
 Date

Internal Audit

VBC CERTIFICATE
 I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below

AIE HOLDER CERTIFICATE
 I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to this item shown here below.

Approved Estimates/Allocation—

Item No. KSh

Less: Total Expenditure plus commitments KSh

Balance KSh

Less: This ENTRY—Vch.

No. KSh

Balance vch

Date Signature

Signature
 Date 3/16/2024

[Signature] Clerk
 Designation of AIE Holder

AUTHORIZATION

I certify that the expenditure charged to this account in accordance to regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged to this account. Where appropriate a certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature [Signature]
 Date
 Account Officer/Inspector Accountant

Vote	Head	Sub-Head	Item	Cash Book		AMOUNT	
A.I.E. No.	Account No.	Dept. Vch. No.	Station	Vch. No.	Date	Sh.	cts.

*Delete inapplicable title.

Pubmeshu 5

25000

REPUBLIC OF KENYA

PAYMENT VOUCHER

001

(VOTED PROVISION)

THE STAR PUBLICATIONS

Payee's Name and Address

Particulars

LPO/LSO No.

Invoice No.

Amount

Sh.

cts.

Being payment for publications of our accounts for years 2015/2022

25,000

TOTAL

Sh.

25,000

Amount payable (in words)

Shillings

Twenty Five Thousand Shillings

Priority Reference No.

Internal Audit

Voucher Examined by

EXAMINATION
[Signature]

Date

12/07/2023

VBC CERTIFICATE

AIE HOLDER CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds are available against the chargeable item as shown here below

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.

Approved Estimates/Allocation

Item No. KSh.

Balance commitments KSh.

Balance KSh.

This ENTRY - Veh. No. KSh.

Balance KSh.

Date

Signature

Accountant in Charge

Signature

Date 12/7/2023

Designation of AIE Holder

AUTHORIZATION

I certify that the rate/price charged is in accordance with regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate a certificate of completion has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature

Accounting Officer/District Accountant*

Date

Vote

Sub-Head

Item

A.I.E No.

Account No.

Dept. Vch. No.

Station

CASH BOOK

Vch. No.

Date

AMOUNT

Sh.

cts.

*Delete inapplicable title.

Date	10/7/2023
Page 1	
No	SQ0000850

Pro Forma -Invoice	
VAT Reg. No.	0173425U
PIN Number	60012002000

Your Reference	WINNIE
----------------	--------

Deliver to	KADU ASLI
------------	-----------

Customer No.	
--------------	--

Code	Description	Qty	Unit of Measure	Unit Price	Comm %	Tax	Nett Price
	1/4 page advert	1		21,552.00		12,932	21,552.00
	FINANCIAL						

	Total KSH Excl. VAT	21,552.00
	18% VAT	3,448.32
	Total KSH Incl. VAT	25,000.32
CASH		
CHEQUE/TRANSFER	EQUITY	

DOCK WORKERS UNION

P.O. BOX 98207 MOMBASA

No. 0142

Date 31/03/2024

RECEIVED from KADU ASILI

Shillings (in words) Thirteen thousand and Two hundred Shillings

Collector's Receipt Serial Numbers to which amount refers:	Monthly Subscription.....
	Entrance Fees
	Donations.....
Nos. C/R..... To NOS. C/R.....	Others <u>Don't 4 October Monday 13,2001=</u>

TSIAK MUMBA
 P.O. BOX 5201
 MOMBASA

13,2001 =
 (TREASURER)

Rent

020

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address *Docbukorok Union*

Particulars	LPO/LSO No.	Invoice No.	AMOUNT	
			Sh.	cts.
<i>Payment for the Rent of the office</i>			<i>13,200</i>	

Amount payable (in words) *Thirteen thousand two hundred* ^{TOTAL} Sh. *13,200*
 Shillings *Shillings*

Authority Reference No.

EXAMINATION
 Voucher Examined by *[Signature]*
 Date *7/02/2024*

Internal Audit

VBC CERTIFICATE
 I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below.

AIE HOLDER CERTIFICATE
 I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.

Approved Estimates/Allocation—
 Item No. KSh.
 Less: Total Expenditure plus commitments KSh.
 Balance — KSh.
 is ENTRY—Vch. No. KSh.
 Date Signature
 Accountant *vc VBC*

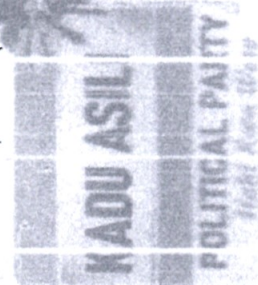
[Signature] *ckrL*
 Signature Designation of AIE
 Date *7/02/2024*

AUTHORIZATION
 I certify that the rate/price charged is/are according to regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate a certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above with any interest.
 Signature *[Signature]*
 Date

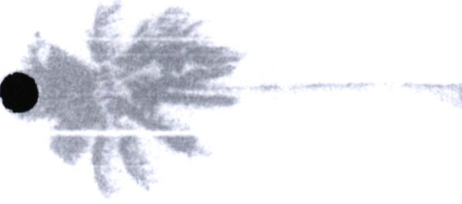
Vote	Head	Sub-Head	Item

A.I.E No.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT	
				Vch. No.	Date	Sh.	cts.

*Delete inapplicable title.



KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Haki kwa Wote)

Mnazi

Serial No: 1122

This is to certify that

Is a Nominated KADU - ASILI Party Candidate for the position of
Member of County Assembly - Junju Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party

Nomination rules is hereby given the Party Nomination Certificate for clearance by the

Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections

John Wesley Muhtutsu

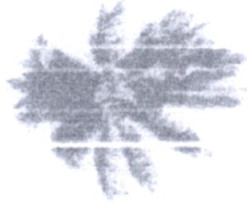
Director of Election
John Wesley Sullubu-wa-Muhtutsu

Jimmy F.C. Ngala
Secretary General
Jimmy F.C. Ngala

beavers 810276



KENYA AFRICAN DEMOCRATIC UNION - ASILI



ANAZI

KADU ASILI

P.O. BOX 83229 - 10100, MOMBASA

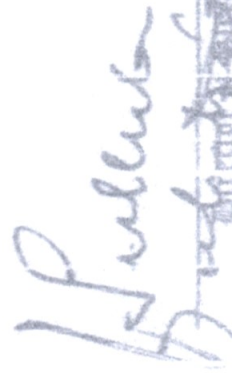
(Haki kwa Wote)

This is to certify that

Serial No:

_____ is a Nominated **KADU - ASILI** Party Candidate for the position of
Member of County Assembly - Mwingi Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party Nomination rules is hereby given the Party Nomination Certificate for clearance by the Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

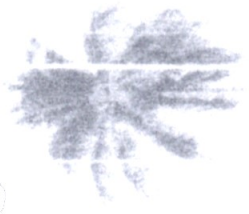


John Wesley Sullibu-w. I. Muhutsu



Secretary General

Jimmy F. C. Ngali



KADU ASILI

P.O. BOX 83279 - 80100, MOMEASA

This is to Certify that **JOSEPH CHIRO CHIFU** ID No. **10954001**

of Post Office, 27 Samburu has been registered as a Life Member No. of

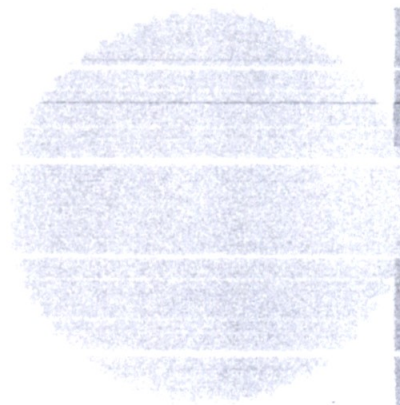
KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. **030**.

This certificate empowers the Member to contest for Presidency, Governorship, Senatorship, Parliament, Women Representative and Ward Representative within the Republic of Kenya.

DATE: 14th MARCH 2022

KOMBORA JOSHUA KOROKORO
KADU - ASILI





KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Fundi kwa Note)

MNAZI

This is to certify that

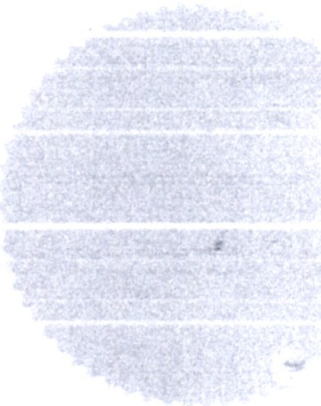
Serial No:

is a Nominated **KADU - ASILI** Party Candidate for the position of

Member of County Assembly - Mtopangi Ward

and pursuant to Article 11(4) of the Election Act 2011 and Article 16 of the Party Nomination rules is hereby given the Party Nomination Certificate for clearance by the Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

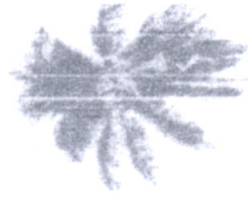
[Signature]
John Wesley Sullulu-wa-Mufu Isu
Secretary General



[Signature]
Secretary General
Jimmy F.C Ngala



KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Fidelis Kwa Wote)

Mtazi

Serial No:

This is to certify that

Is a Nominated KADU - ASILI Party Candidate for the position of

Member of County Assembly - Mitopanga Ward

and pursuant to Article 3 (4) of the Election Act 2011 and Article 15 of the Party Nominations Rules is hereby given the Party Nomination Certificate for clearance by the Independent Electoral and Boundaries Commission as a Candidate for the 5th August 2022 General Elections.

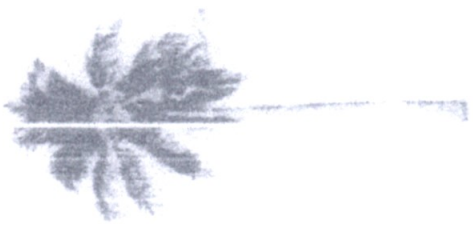
[Signature]
Director of Elections
John Waisley Kisumu J-wa-Machutuu



[Signature]
Secretary General
Jimmy F. C. Ngala



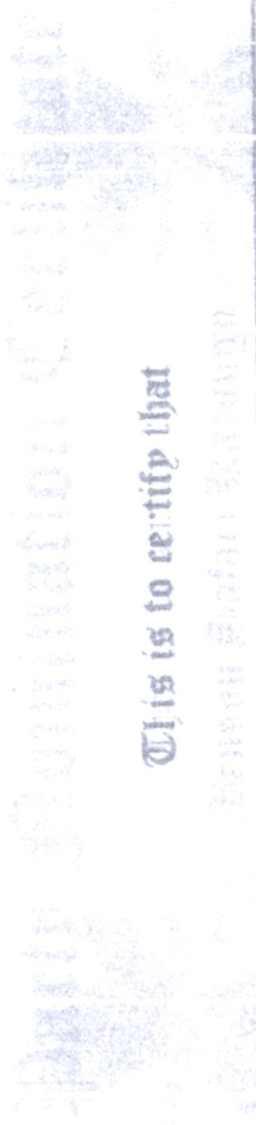
KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI
P.O. BOX 83229 - 80100, MOIMBASA
(Furki kwa Wote)

Mitazi

Serial No: 0000



This is to certify that

Is a Nominated KADU - ASILI Party Candidate for the position of
Member of County Assembly - Adu Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party Nominations Commission Act 2011, the Party Nominations Certificate for clearance by the Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

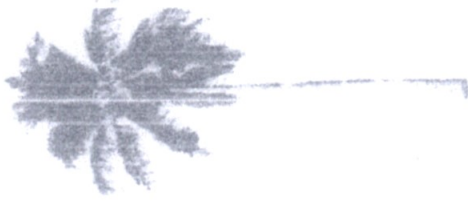
[Signature]
Director of Election
John Wanyoju Salluhwa-Muhutsu



[Signature]
Secretary General
Jimmy F.C. Ngala



KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Fiki kwa Wote)

Life Membership Certificate

This is to Certify that ENOCK MWACHALA MBOGHO ID No. 0153394

of Post Office, 98679-80100 Mombasa has been registered as a Life Member No. 117 of

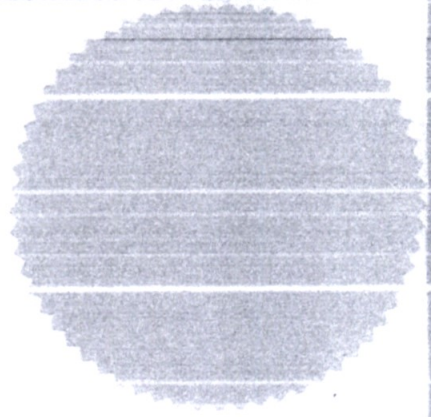
KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. 030.

This certificate empowers the Member to contest for Presidency, Governorship, Senatorship, Parliament, Women Representative and Ward Representative within the Republic of Kenya.

KOMBARA JOSHUA KOROKORO
KADU - ASILI
NATIONAL CHAIRMAN

DATE: - 14th APRIL 2022





KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Haki kwa Wote)

Life Membership Certificate

This is to Certify that **RICHARD MWAIKISHA MWABILI** ID No. 22856875 of Post Office, 10550 Bambui has been registered as a Life Member No. 54 B of

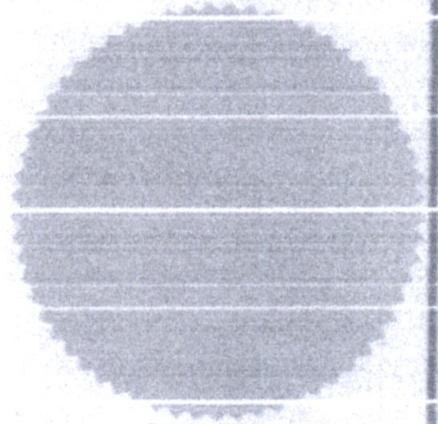
KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. 030.

This certificate empowers the Member to contest for Presidency, Governorship, Senatorship, Parliament, Women Representative and Ward Representative within the Republic of Kenya.

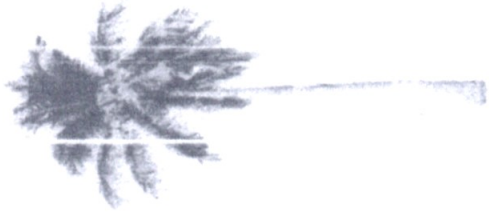
DATE: 14th APRIL 2022

KOMBORA JOSHUA KOROKORO
KADU - ASILI
NATIONAL CHAIRMAN





KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Haki kwa Wote)

Life Membership Certificate

This is to Certify that **ONESMUS GAMBO** ID No. **10831721** of Post Office, 370-11 Mtwapa has been registered as a Life Member No. 514 of

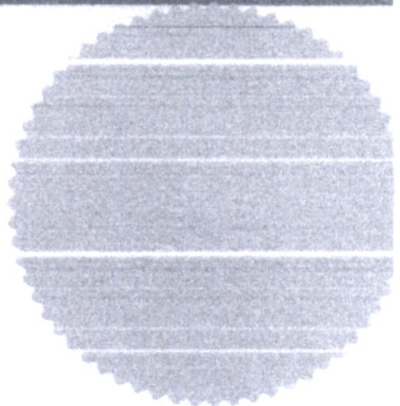
KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. **030**.

This certificate empowers the Member to contest for Presidency, Governorship, Senatorship, Parliament, Women Representative and Ward Representative within the Republic of Kenya.

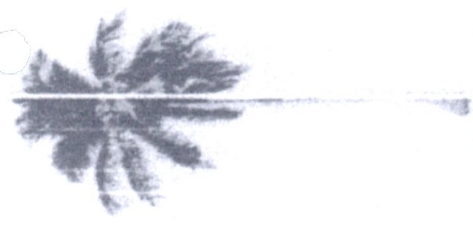
KOMBORA JOSEF UA KOROKORO
KADU - ASILI
NATIONAL CHAIRMAN

DATE: - 10th MARCH 2022





KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Fiki kwa Wote)

Party Nomination Certificate

Mnazi

Serial No: 0122

This is to certify that

Chesius Dambio Karisa

Is a Nominated **KADU - ASILI** Party Candidate for the position of
Member of County Assembly - Turju Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party

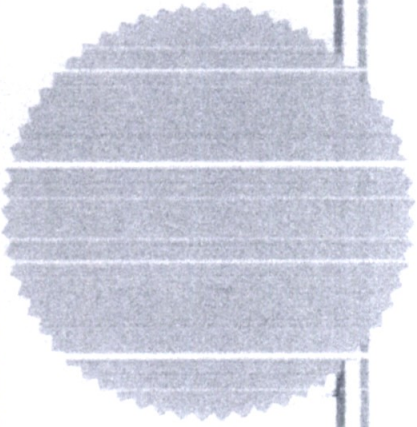
Nomination rules is hereby given the Party Nomination Certificate for clearance by the

Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

John Wesley Sullubu-wa-Muhutsu

Director of Election

John Wesley Sullubu-wa-Muhutsu



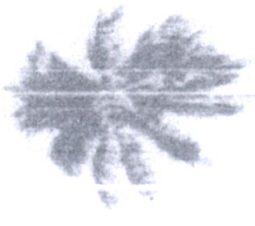
Jimmy F.C Ngala

Secretary General

Jimmy F.C Ngala



KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADIJ ASILI

P.O. BOX 83229 · 80100, MOMBASA

(Haki kwa Wote)

Mnazi

Serial No: 0114



This is to certify that

_____ Is a Nominated KADU - ASILI Party Candidate for the position of _____ Member of County Assembly - Bamba Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party Nomination rules is hereby given the Party / Nomination Certificate for clearance by the Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

Director of Election

John Wesley Sullubu-wa-Muhutsi

Secretary General
Jimmy F. Njala



KENYA AFRICAN DEMOCRATIC UNION - ASILI



KADU ASILI
P.O. BOX 83229 - 80100, MOMBASA
(Haki kwa Wote)

Mnazi

Serial No: 0174

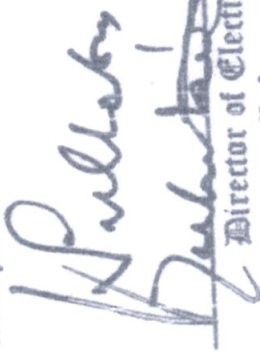
Party Nomination Certificate

This is to certify that

Daniel James Mwangi

Is a Nominated **KADU - ASILI** Party Candidate for the position of
Member of County Assembly - Bamba Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party
Nomination rules is hereby given the Party Nomination Certificate for clearance by the
Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.


Director of Election

John Wesley Sullubu-wa-Muhutsu


Secretary General
Jimmy F.C Ngala



KENYA AFRICAN DEMOCRATIC UNION - ASILI

KADU ASILI
P.O. BOX 83229 - 80100, MOMBASA
(Shabi kwa Wote)

Life Membership Certificate

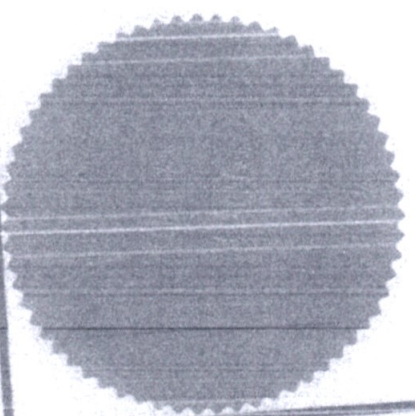
This is to Certify that **DANIEL MANGI JAMES** ID No. 3891287
of Post Office 142-1225 Bamba has been registered as a Life Member No. 515 of
KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. **030**.

This certificate empowers the Member to contest for Presidency, Governorship,
Senatorship, Parliament, Women Representative and
Ward Representative within the Republic of Kenya.

DATE: - 10th MARCH 2022

KOMBORA JOSHUA KOROKORO
KADU - ASILI
NATIONAL CHAIRMAN



POLITICAL PARTY
Haki Kwa Wote

KADU ASILI

KENYA AFRICAN DEMOCRATIC UNION - ASILI

KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Haki Kwa Wote)

Life Membership Certificate


ID No. 28302392

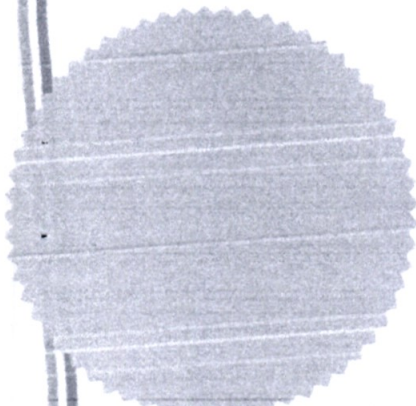
This is to Certify that **BENSON SAFARI KAZUNGU** ID No. 28302392
of Post Office, 34 Gongoni has been registered as a Life Member No. 546 of
KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. 030.

This certificate empowers the Member to contest for Presidency, Governorship,
Senatorship, Parliament, Women Representative and
Ward Representative within the Republic of Kenya.

DATE: - 22nd APRIL 2022


KOMIRA JOSHUA KOROKORO
KADU - ASILI
CHAIRMAN



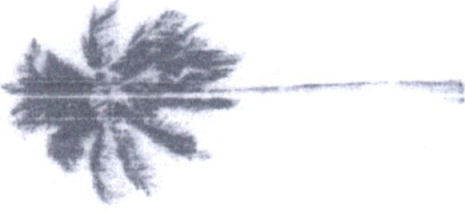


KENYA AFRICAN DEMOCRATIC UNION - ASILI

KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Haki kwa Wote)



Party Nomination Certificate

Mriazi

Serial No: 0127

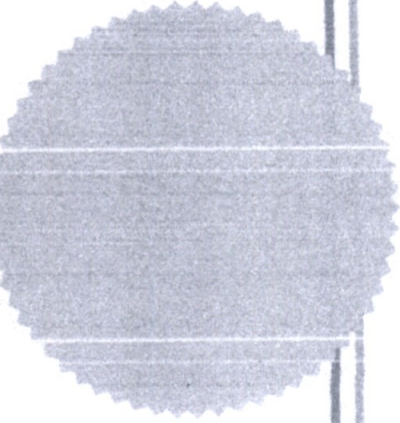
This is to certify that

Benson Safari Kazungu

Is a Nominated **KADU - ASILI** Party Candidate for the position of
Member of County Assembly - Abdu Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party Nomination rules is hereby given the Party Nomination Certificate for clearance by the Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

John Wesley Sullubu-wa-Muhutsu
Director of Election
John Wesley Sullubu-wa-Muhutsu



Jimmy F. C. Ngala
Secretary General
Jimmy F. C Ngala

KADU ASILI

POLITICAL PARTY
Haki Kwa Wote

KENYA AFRICAN DEMOCRATIC UNION - ASILI

KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Haki kwa Wote)

Life Membership Certificate

This is to Certify that **GEOFFRY RUWA HARE** ID No. **21137345**

of Post Office, 80100 Mombasa has been registered as a Life Member No. 513 of

KENYA AFRICAN DEMOCRATIC UNION - ASILI

Political Party Registration No. **030**.

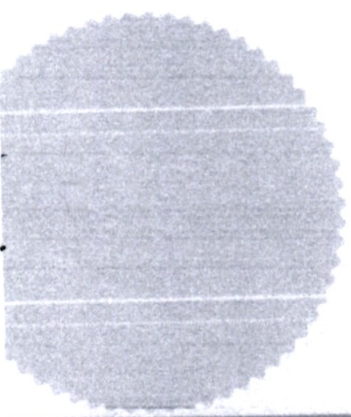
This certificate empowers the Member to contest for Presidency, Governorship,
Senatorship, Parliament, Women Representative and
Ward Representative within the Republic of Kenya.

DATE: - 10th MARCH 2022



KOMBORA JOSHUA KOROKORO
KADU - ASILI

KENYA AFRICAN DEMOCRATIC UNION - ASILI





KENYA AFRICAN DEMOCRATIC UNION - ASILI

KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Thabi kuu Mote)

Mnazi

Serial No: 0133

Party Nomination Certificate

This is to certify that

Richard Altabisha Altabishi

is a Nominated KADU - ASILI Party Candidate for the position of
Member of County Assembly - Meruuga Ward

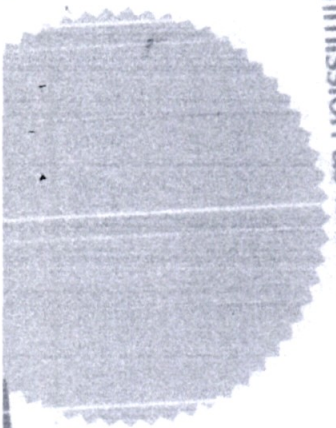
and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party

Nomination rules is hereby given the Party Nomination Certificate for clearance by the

Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

[Signature]
Secretary General

Waziri wa Mombasa
Waziri wa Mombasa



[Signature]
Secretary General

Jimmy F.C Ngala

KADU ASILI

POLITICAL PARTY
Kadi Kwa Wote



KENYA AFRICAN DEMOCRATIC UNION - ASILI

KADU ASILI

P.O. BOX 83229 - 80100, MOMBASA

(Kadi kwa Wote)

Mnazi

Serial No: 0143

Party Nomination Certificate

This is to certify that

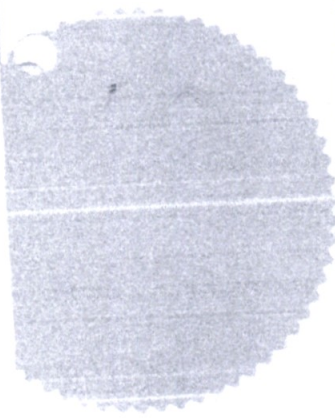
Geoffrey Ruben Mwangi

Is a Nominated KADU - ASILI Party Candidate for the position of

Member of County Assembly - Kitipangwa Ward

and pursuant to Article 31(4) of the Election Act 2011 and Article 16 of the Party
Nomination rules is hereby given the Party Nomination Certificate for clearance by the
Independent Electoral and Boundaries Commission as a Candidate for the 9th August 2022 General Elections.

Director of Election
John Wesley Sullubu-wa-Muhutsu



Secretary General
Jimmy F.C. Ngala



CO-OPERATIVE BANK

We are you

6409

The Co-operative Bank of Kenya Limited
Kenyatta Avenue - Mombasa
Next to Service Station,
Opp. Davis & Shirtliff.
P.O.Box 97976-80111, Mombasa
Tel: (041) 2491832
Mobile: 0717 969025, 0738-427032
Fax: (041) 2491847
Mombasa
Email: kenyattaavensabr@co-opbank.co.ke

05 NOV 2024

KADU ASILI

Dear Sir/Ma'am,

RE: CERTIFICATE OF BALANCES

We wish to confirm that your account balance as of 18th Aug 2017 was as indicated below:

1. 01134392045300 - Ksh. 1,393.50 / Cr.
2. 01134392045303-Ksh. KES 5,019/00 Cr.

Kindly note that this information is given in strict confidence and without liability on the part of the bank or any of its officers.

Yours Faithfully,

JOSEPH NZENGYA
SERVICE MANAGER
Kenyatta Avenue Mombasa

