OAG
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

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KEY OFFICE OF THE AUDITOR GENERAL INFORMATION AND MANAGEMENT

(a) **Background information**
The Office of Auditor General (OAG) is an independent office established under Article 229 of the Constitution of Kenya, 2010.

The Office is charged with the primary oversight role of ensuring accountability within the three arms of government (the Executive, the Legislature, Judiciary) as well as the Constitutional Commissions and the other Independent Offices.

OAG is headed by the Auditor-General (AG) who is appointed by the President after approval by the National Assembly, in line with the Constitution and the Public Audit Act, 2015.
The AG serves for a non-renewable term of eight years.

Mandate of OAG

The mandate of the Auditor-General as stipulated in the Constitution of Kenya, 2010 and the Public Audit Act, 2015 is to carry out audits of all public funded entities and report to Parliament and the relevant County Assemblies within statutory timelines. Specifically;

I. Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to audit all accounts of the Government including:

a) The accounts of the National and County governments;
b) The accounts of all funds and authorities of the National and County governments;
c) The accounts of all courts;
d) The accounts of every Commission and Independent Office established by the Constitution of Kenya;
e) The accounts of the National Assembly, the Senate and the County assemblies;
f) The accounts of political parties funded from public funds;
g) The public debt; and
h) The accounts of any other entity that legislation requires the Auditor-General to audit.

II. Article 229(6) requires the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way. This requires the Auditor-General:

a) to conduct compliance audits;
b) to perform work that addresses the economy, efficiency and effectiveness with which public resources have been applied and utilized; and
c) to evaluate the impact of government funded programs on the lives of citizens.

III. The Public Audit Act Section 7(1), 2015 states that the Auditor-General shall:

a) give assurance on the effectiveness of internal controls, risk management and overall governance at National and County government.

b) undertake audit activities in state organs and public entities to confirm whether or not public money has been applied lawfully and in an effective way. Satisfy himself or herself that all public money has been used and applied to the purposes intended and that the expenditure conforms to the authority for such expenditure.

c) confirm that all reasonable precautions have been taken to safeguard the collection of revenue and the acquisition, receipt, issuance and proper use of assets and liabilities; and collection of revenue and acquisition, receipt, issuance and proper use of assets and liabilities conforms to the authority.

d) issue an audit report in accordance with Article 229 of the Constitution.

e) perform any other function as may be prescribed by any other written legislation.

IV. As an Independent Office, the Office of the Auditor General is expected to meet the objectives and authority of the Commissions and the Independent Offices as stipulated in Article 249(1) of the Constitution of Kenya, 2010, namely:

a) protect the sovereignty of the people;
b) secure the observance by all State organs of democratic values and principles; and
c) promote constitutionalism.

Vision

Accountability and effective management of Public Resources.

Mission

To Audit and report on the management of public resources for improved service delivery to the Kenyan people.

Core values

Integrity: We are committed to honesty, reliability, and trustworthiness in our professional and personal conduct.

Objectivity: Our professional judgment is fair and is not unduly influenced by personal bias, conflict of interest or influence by others.

Professional Competency: Our work is based on appropriate professional knowledge, skills, experience, up-to-date techniques and leading practices.

Innovation: We strive to continually improve on our delivery of services by being open to new ideas that are responsive to a rapidly changing operating environment.

Team spirit: We have a strong sense of mutual commitment which creates the synergy needed to achieve our goal.

KEY OFFICE OF THE AUDITOR GENERAL INFORMATION AND MANAGEMENT

(b) **Management**
The day-to-day management of the Office of the Auditor General is under the following key organs:
- Auditor -General
- Leadership and Strategy Committee

(c) **Fiduciary Management**
The key management personnel who held Office during the financial year ended 30 June 2015 and who had direct fiduciary responsibility were:

Auditor General/Accounting Officer	Edward Ouko (Upto 26 August 2019) Nancy Gathungu (From 17 July 2020)
Deputy Auditor General-Corporate Services (CS)	Agnes Mita (Retired 30 June 2019) Joyce Mbaabu (From 1 July 2019)
Director Finance	Charles Mwitari

(d) **Headquarters**
P.O. Box 30084 00100,
Anniversary Towers,
University Way, Nairobi, Kenya.

(e) **Contacts**
Telephone: (254) 20 3342330
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

(f) **Bankers**
Central Bank of Kenya,
Haile Selassie Avenue,
P.O. Box 60000,
City Square 00200,
Nairobi, Kenya.

Kenya Commercial Bank,
Moi Avenue Branch,
P.O. Box 30081-00100,
Nairobi, Kenya.

(g) **Independent Auditor**
PKF Kenya LLP,
Certified Public Accountants,
Kalamu House, Westlands,
P.O. Box 14077-00800,
Nairobi, Kenya.

(h) **Principal Legal Advisor**
The Attorney General,
State Law Office, Harambee Avenue,
P.O. Box 40112, City Square 00200,
Nairobi, Kenya.

FOREWORD BY THE AUDITOR GENERAL

As an Office charged with enhancing accountability in the management and use of public resources, under the provision of Article 229 of the Constitution, we continue to be innovative and professional in discharging our mandate. In an environment of increased public expectation on accountability, the Office is anchoring its operations on four pillars of Independence, Credibility, Relevance and Accountability to adequately address the needs of the citizens and the expectations of other stakeholders.

These pillars feed into the legal framework that establishes the Office and outlines its mandate, and are therefore very critical in our work. The pillars will be catalysts for revamped operations that will ensure we execute our work with an independent mind and produce credible audit reports that are evidence based and stand the test of time. We will also continue adhering to the principle of timeliness so that our reports remain relevant to stakeholders, not only on timeliness but also by addressing issues that resonate with their needs. We hold this Office in public trust and we must be accountable for our actions as well as being open and transparent for scrutiny.

The Office is also focusing on audit work that responds directly to the Bill of Rights and social economic rights of the citizens who are impacted by the development and implementation of programmes addressing issues of health, clean and safe water, education, housing and social security. It is our hope that these interventions will provide value and benefits to the citizens through the management of public resources and will lead to transformed lives.

In order to execute our mandate effectively and professionally, we continue to equip our staff with the relevant skills and knowledge, while tapping into the advancement of technology to automate our processes. We always strive to offer opportunities to enhance knowledge and skills through seminars and in-house trainings and prioritize staff development and retention.

In the coming year, the Office will focus primarily on implementing the key areas of focus identified in our Strategic Plan to effectively deliver on our mandate. We cannot do much without support from our stakeholders. On this score, we are grateful for the continued support from Parliament, the National Treasury and development partners for the financial and technical assistance they have accorded the Office. We are also grateful for the invaluable support of the National Government, Constitutional Commissions, Parliament and affiliate regional and international organisation of Supreme Audit Institutions in helping us achieve our mandate and we shall continue to count on them for continued support and cooperation.

Auditor-General

MANAGEMENT DISCUSSION AND ANALYSIS

During the year 2015/2016 the Office of the Auditor General had a recurrent budget allocation of Kshs.3.8 Billion and a development budget allocation of 135 million. During the year the Office absorbed Kshs. 3.7 Billion (99%) and 107.8 million (80%) of the Recurrent and development budget respectively.

For the second year, the Auditor-General as mandated by the Constitution audited the 47 County Governments, the National Government, the state Corporations, donor funded projects and all other entities funded by public funds. This called for strengthening of the Office through hiring of more staff and acquisition of land on which to put Office Blocks to decentralize audit services.

During the year, the Office commissioned the construction of its offices in Garissa and also purchased land for future development in Eldoret. It also operationalised a staff mortgage and car loan scheme which is administered by the Housing Finance Company Ltd.

Due to the expanded mandate the Office continues to seek support from The National Treasury and Parliament in order to enhance its funding and expand its presence in the counties for more efficient and effective audit services.

STATEMENT OF THE OFFICE OF THE AUDITOR GENERAL MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Office of the Auditor General (OAG) is responsible for the preparation and presentation of the OAG's financial statements, which give a true and fair view of the state of affairs of the OAG for and as at the end of the financial year ended on June 30, 2016. 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 OAG;
(v) selecting and applying appropriate accounting policies; and
(vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of OAG accepts responsibility for OAG's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the OAG's financial statements give a true and fair view of the state of OAG's transactions during the financial year ended June 30, 2015, and of OAG's financial position as at that date. The Accounting Officer in charge of the OAG further confirms the completeness of the accounting records maintained by OAG, which have been relied upon in the preparation of OAG's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the OAG confirms that the entity has complied fully with applicable Government Regulations, and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Accounting Officer confirms that OAG's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

The Accounting Officer acknowledges that the independent audit of the financial statements does not relieve them of their responsibilities.

Approval of the financial statements

The OAG's financial statements were approved and signed by the Accounting Officer on 19 October 2020.

Auditor-General

Deputy Auditor General CS

REPORT OF THE INDEPENDENT AUDITOR
ON THE FINANCIAL STATEMENTS OF THE OFFICE OF THE AUDITOR GENERAL

Parliamentary Service Commission,
P.O Box 41882 - 00100,
Nairobi, Kenya.

Report on the financial statements

We have audited the accompanying financial statements of the Office of the Auditor General, set on pages 8 to 19, which comprise the statement of receipts and payments and statement of cash flows for the period from 1 July 2015 to 30 June 2016, the statement of assets and liabilities as at 30 June 2016 and notes to the financial statements.

Accounting Officer's responsibility for the financial statements

The accounting officer is responsible for the preparation of financial statements that give a true and fair view in accordance with International Public Sector Accounting Standards and the requirements of the Public Audit Act 2015 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit qualified opinion.

Basis for qualified opinion

We were unable to determine whether the requirements of the Public Finance Management Act, 2012 (PFM Act) and the Public Procurement and Disposal Act, 2005 (PPDA) were complied with and the validity of:

a) Expenditure amounting to Kshs. 2,461,310 included with expenditure for which we were not provided with supporting documentation and procurement file;

PKF

REPORT OF THE INDEPENDENT AUDITOR ON THE FINANCIAL STATEMENT OF THE OFFICE OF THE AUDITOR GENERAL (CONTINUED)

b) Expenditure amounting to Kshs. 23,123,468 included within use of goods and services for which we were not provided with supporting documentation; and

c) Expenditure amounting to Kshs. 52,168,455 as included in total payments that was not recorded as payments within the payment register under the Integrated Financial Management Information System (IFMIS). We were not provided with a reconciliation or explanation as to why the payments did not appear in IFMIS register.

We were therefore unable to determine whether, in respect of a) and b) above the expenditure was valid and in respect of a), b) and c) above, whether the requirements of the Public Finance Management Act, 2012 and the Public Procurement and Disposal Act, 2005 were complied with.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the accompanying financial statements give a true and fair view of the assets and liabilities of the Office of the Auditor General as at 30 June 2016, and of its receipts and payments and cash flows for the year then ended in accordance with the cash basis of accounting under the International Public Sector Accounting Standards (IPSAS) as described in Note 1 and the requirements of the Public Audit Act, 2015.

Report on other matters prescribed by the Public Audit Act, 2015

As required by the Public Audit Act, 2015 Section 45 (4a), we report to you that except for the matters referred to in the basis for qualified opinion paragraph of our report on above:

a) the information and explanations that were required to perform the examination and audit were received;

b) proper books of accounts have been kept and the accounts are in agreement therewith; and

c) the accounts present a true and fair view of the financial position of the office of the Auditor-General.

With respect to the matters referred to in the basis for qualified opinion paragraph, we are notable to state whether:

a) money has been spent in a way that was lawful, economical, efficient and effective; and whether

b) the rules and procedures followed or the records kept were adequate to safeguard assets, liabilities and the collection of revenue

PKF Kenya LLP

Certified Public Accountants

NAIROBI

26 October, **2020**

CPA Chaudhry Mohamed Asif, Practicing Certificate No P/2059
Signing Partner Responsible for the independent audit

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STATEMENT OF RECEIPTS AND PAYMENTS

Receipts	Notes	2015 - 2016 KShs	2014 - 2015 KShs
Exchequer releases	1	3,627,900,000	2,672,400,000
Other receipts	2	193,389,492	139,884,000
Total receipts		3,821,289,492	2,812,284,000
Payments			
Compensation of employees	3	2,118,679,102	1,510,999,999
Use of goods and services	4	1,326,880,141	1,258,609,409
Transfers to other government units	5	120,000,000	18,245,000
Acquisition of assets	6	321,256,670	96,197,000
Total payments		3,886,815,913	2,884,051,408
(Deficit) for the year		(65,526,421)	(71,767,408)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19 October 2020 and signed by:

Auditor-General

Deputy Auditor General CS

STATEMENT OF ASSETS AND LIABILITIES

Financial assets	Note	As at 30 June 2016 KShs	As at 30 June 2015 KShs
Cash and cash equivalents	7	60,280,942	992,066
Accounts receivables (outstanding imprest)	8	14,974,341	23,836,301
Total financial assets		75,255,283	24,828,367
Financial liabilities			
Accounts payables (deposits and retentions)	9	118,287,630	2,334,293
Net financial position		(43,032,347)	22,494,074
Fund balance brought forward	10.3	22,494,074	94,261,482
(Deficit) for the year		(65,526,421)	(71,767,408)
Net financial position		(43,032,347)	22,494,074

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19 October 2020 and signed by:

Auditor-General

Deputy Auditor General CS

STATEMENT OF CASHFLOWS

	Notes	2015 - 2016 KShs	2014 - 2015 KShs
Receipts of operating income			
Exchequer releases	1	3,627,900,000	2,672,400,000
Other revenues	2	193,389,492	139,884,000
		3,821,289,492	2,812,284,000
Payments of operating expenses			
Compensation of employees	3	(2,118,679,102)	(1,510,999,999)
Use of goods and services	4	(1,326,880,141)	(1,258,609,409)
Transfers to other government units	5	(120,000,000)	(18,245,000)
		(3,565,559,243)	(2,787,854,408)
Cash from;			
Imprest and staff advances to Staff		(378,801,011)	(195,590,916)
Imprest and staff advances from Staff		387,662,970	194,110,454
Cash from deposits and retentions		115,953,338	2,334,293
Net cash flow from operating activities		124,815,297	853,831
Cash flow from investing activities			
Acquisition of assets	6	(321,256,670)	(96,197,000)
Net cash (used in) investing activities		(321,256,670)	(96,197,000)
Net increase/(decrease) in cash and cash equivalents		59,288,876	(70,913,577)
Cash and cash equivalent at beginning of the year		992,066	71,905,643
Cash and cash equivalents at the end of the year	7	60,280,942	992,066

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19 October 2020 and signed by:

Auditor-General

Deputy Auditor General CS

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilisation difference	% of utilisation
	a	b	c= a+b	d	e=c-d	f=d/c %
Receipts	**KShs**	**KShs**	**KShs**	**KShs**	**KShs**	%
Exchequer releases	4,028,273,176	(235,535,225)	3,792,737,951	3,627,900,000	164,837,951	96%
Other receipts-AIA	110,400,000	60,000,000	170,400,000	193,389,492	(22,989,492)	113%
Total	**4,138,673,176**	**(175,535,225)**	**3,963,137,951**	**3,821,289,492**	**141,848,459**	**96%**
Payments						
Compensation of employees	2,119,830,000	-	2,119,830,000	2,118,679,102	1,150,898	100%
Use of goods and services	1,403,987,700	53,364,775	1,457,352,475	1,326,880,141	130,472,334	91%
Transfers to other government units	-	-	-	120,000,000	(120,000,000)	0%
Acquisition of assets	614,855,476	(228,900,000)	385,955,476	321,256,670	64,698,806	83%
Total	**4,138,673,176**	**(175,535,225)**	**3,963,137,951**	**3,886,815,913**	**76,322,038**	**98%**

The entity financial statements were approved on 19 October 2020 and signed by:

Auditor-General

Deputy Auditor General CS

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	**KShs**	**KShs**	**KShs**	**KShs**	**KShs**	%
Exchequer releases	3,626,090,000	31,464,775	3,657,554,775	3,520,065,226	137,489,549	96%
Other receipts – AIA	110,400,000	60,000,000	170,400,000	193,389,492	(22,989,492)	113%
Total	**3,736,490,000**	**91,464,775**	**3,827,954,775**	**3,713,454,718**	**114,500,057**	**97%**
Payments						
Compensation of employees	2,119,830,000	-	2,119,830,000	2,118,679,102	1,150,898	100%
Use of goods and services	1,403,987,700	53,364,775	1,457,352,475	1,326,880,141	130,472,334	91%
Transfers to other government units	-	-	-	120,000,000	(120,000,000)	0%
Acquisition of assets	212,672,300	38,100,000	250,772,300	213,583,103	37,189,197	0%
Total	**3,736,490,000**	**91,464,775**	**3,827,954,775**	**3,779,142,346**	**48,812,429**	**99%**

The entity financial statements were approved on 19 October 2020 and signed by:

Auditor-General

Deputy Auditor General CS

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	**KShs**	**KShs**	**KShs**	**KShs**	**KShs**	**KShs**
Exchequer releases	402,183,176	(267,000,000)	135,183,176	107,834,774	27,348,402	80%
Total	**402,183,176**	**(267,000,000)**	**135,183,176**	**107,834,774**	**27,348,402**	**80%**
Payments						
Acquisition of Assets	402,183,176	(267,000,000)	135,183,176	107,834,774	27,348,402	80%
Total	**402,183,176**	**(267,000,000)**	**135,183,176**	**107,834,774**	**27,348,402**	**80%**

The entity financial statements were approved on 19 October 2020 and signed by:

Auditor-General

Deputy Auditor General CS

SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

   The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

2. **Recognition of revenue and expenses**

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

3. **In-kind contributions**

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

4. **Cash and cash equivalents**

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

5. **Accounts Receivable**

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

6. **Accounts Payable**

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. **Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. **Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The OAG's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the OAG's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. **Comparative figures**

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

11. **Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. **Exchequer releases**	**2015 - 2016 KShs**	**2014 - 2015 KShs**
Total exchequer releases for quarter 1	706,000,000	518,400,000
Total exchequer releases for quarter 2	670,000,000	674,000,000
Total exchequer releases for quarter 3	900,000,000	820,000,000
Total exchequer releases for quarter 4	1,351,900,000	660,000,000
Total	3,627,900,000	2,672,400,000

2. **Other receipts**

Receipts from administrative fees and charges - collected as Appropriation in Aid	191,477,725	139,884,000
Receipts from Sale of Tenders	1,435,767	-
Receipts from Rents on Land	476,000	-
	193,389,492	139,884,000

3. **Compensation of employees**

Basic salaries of permanent employees	1,081,294,001	941,603,999
Personal allowances paid as part of salary	1,037,385,101	569,396,000
Total	2,118,679,102	1,510,999,999

4. **Use of goods and services**

Utilities, supplies and services	2,457,604	29,017,462
Communication, supplies and services	67,572,723	68,568,976
Domestic travel and subsistence	378,802,788	195,590,916
Foreign travel and subsistence	55,933,639	13,180,335
Printing, advertising and information supplies and services	9,271,867	16,312,467
Rentals of produced assets	147,315,387	131,955,639
Training expenses	95,866,457	56,806,119
Hospitality supplies and services	10,135,712	8,108,926
Insurance costs	190,685,525	148,497,983
Specialized materials and services	24,114,583	3,360,788
Office and general supplies and services	33,708,705	23,365,374
Other operating expenses*	292,648,431	533,875,198
Maintenance – vehicles and other transport equipment	12,104,827	12,270,828
Maintenance – other assets	1,089,519	6,587,398
Membership fees and dues and subscriptions	1,080,675	6,000,000
Government pension and retirement benefits	4,091,699	5,111,000
Total	1,326,880,141	1,258,609,409

* Other operating expenses comprise mainly of contracted professional services for audit services that the auditor general outsourced during the year..

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	2015 - 2016 Kshs	2014 - 2015 Kshs
5. Transfers to other government units		
Transfers to national government entities (National Treasury)	120,000,000	18,245,000

6. Acquisition of assets

Non-Financial Assets		
Purchase of vehicles and other transport equipment	98,009,142	-
Purchase of office furniture and general equipment	25,572,978	20,913,600
Purchase of ICT equipment, software and other ICT assets	68,860,576	-
Purchase of specialized plant, equipment and machinery	20,979,200	75,283,400
Construction of Buildings	47,834,774	
Acquisition of land	60,000,000	-
Total	321,256,670	96,197,000

7. Cash and cash equivalents

Bank balances				
CBK, 1000181327*	KShs	Recurrent	(59,247,157)	(4,983,923)
CBK, 1000182218	KShs	Development	165,225	-
CBK, 100182598	KShs	Recurrent	5,100,000	700,000
KCB, 1107839173	KShs	Recurrent	113,187,630	1,634,292
Total			59,205,698	(2,649,631)
Cash in hand			1,075,244	3,641,697
Total			60,280,942	992,066

Cash in hand is analysed as follows:

Head Office	1,075,244	3,641,697

*The above comprises of book overdraft. The book overdraft arose as a result of cheques and transfers issued but not effected by the bank as at end of year. The total unpresented cheques were totalling to Shs. 78,071,310 (2015: Shs. 115,916,805).

8. Accounts receivable - outstanding imprest

Outstanding imprest	13,649,776	23,836,301
Outstanding advances	1,324,565	-
	14,974,341	23,836,301

9. Accounts payable

Deposits	118,287,630	2,334,293

This represents a contra account for funds held on account of suppliers as shown below:

CBK, 100182598	KShs	Recurrent	5,100,000	700,000
KCB, 1107839173	KShs	Recurrent	113,187,630	1,634,292
Total			118,287,630	2,334,292

10. Other important disclosures

10.1 Pending accounts payable (Annex 3)	2015 - 2016 KShs	2014 - 2015 KShs
Supply of goods	8,321,969	25,521,657
Supply of services	66,296,389	
Total	74,618,358	25,521,657

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. **Other important disclosures (continued)**

10.2 **Related party disclosures**

The following comprise of related parties to the Office of the Auditor General. Key management personnel that include the Auditor General and Deputy Auditor Generals

	2015 - 2016 KShs	2014 - 2015 KShs
Key Management Compensation	35,199,220	34,174,000

Key Management Compensation excludes compensation to the Auditor General whose salary is paid through the consolidated fund directly by the National Treasury.

Transfers from and to related parties		
Transfers from the exchequer	3,627,900,000	2,672,400,000
Fees charged to State and County Corporations and other Agencies	193,389,492	139,884,000
Payments to State and County Corporations and other Agencies	27,102,547	131,693,952

10.3 **Fund balance brought forward**	2015 - 2016 KShs	2014 - 2015 KShs
Bank Accounts	(2,649,631)	68,494,927
Cash in Hand	3,641,697	3,410,716
Accounts Receivable	23,836,301	22,355,839
Accounts Payable	(2,334,292)	-
Total	22,494,075	94,261,482

These financial statements are prepared on the IPSAS Cash basis of accounting. Not included in these financial statements are debtors amounting to Shs 178,437,917 which are owed to the Organisation by the Defunct Local Authorities. On July 2014, the Chairman of the Defunct Transitional Authority requested the Office of the Auditor General to temporarily suspend the request for payments until such a time the exercise of verifying the assets and liabilities will have been completed.

Subsequent to the year, a publication by Intergovernmental Relation Technical Committee (IGRTC) for the year 2018 recommended that all debts owed by other Government Institutions consider writing off any debts owed by the Defunct Local Authorities.

ANNEX 1 - PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor in the audit of the financial statements for the year ended 30 June 2014, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external Audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
Finding 2	Shortcomings of IFMIS financial management and accounting software	OAG constantly consults with the IFMIS directorate in order to ensure continuous improvement of the different functions in IFMIS. The National treasury requires all payments to have been posted in IFMIS and transferred to the payment module before they can issue exchequer. Delay's in exchequer payments inevitably results into unpaid payments at the end of the period.	AG	Not Resolved	2021

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost KShs 2015/16	Historical Cost KShs 2014/15
Land	585,000,000	525,000,000
Buildings and structures	47,834,774	-
Transport equipment	301,402,657	203,394,000
Office equipment, furniture and fittings	314,043,968	309,384,000
ICT Equipment, Software and Other ICT Assets	492,363,824	498,625,000
Intangible assets	26,745,896	5,767,000
Total	**1,767,391,119**	**1,542,170,000**
Intangible assets	5,767,000	5,767,000
Total	**1,773,158,119**	**1,547,937,000**

ANNEX 3 - OUTSTANDING IMPREST

PF Number	Names	Imprest date	Imprest warrant number	Expected surrender date	Outstanding imprest KShs
1993044069	Elijah Okenye Kenyanya	02/01/2014	1885512	15/02/2014	252,000.00
2005028346	Wilberforce Githinji Muriithi	25/07/2014	1937546	30/08/2014	50,000.00
2005028346	Wilberforce Githinji Muriithi	12/08/2014	2067632	10/09/2014	16,000.00
1991038478	Samson Odhiambo Otunga	25/08/2014	2067724	30/08/2014	74,000.00
2005022586	Francis Muyonga Mwimali	17/10/2014	2126404	20/11/2014	230,000.00
1990143636	Peter Gachira Mbugua	30/10/2014	2126438	05/12/2014	184,000.00
2008088044	Francis Waweru Ngani	09/07/2015	2327117	20/07/2015	24,700.00
2014282945	Mutai Philip Kipngeno	15/07/2015	2327139	03/08/2015	14,000.00
2011280098	Michael Kingiri Mwaura	04/08/2015	2336058	28/08/2015	2,293,814.00
2006043519	David Obwaya Gichana	17/08/2015	2336065	05/10/2015	29,400.00
1991038478	Samson Odhiambo Otunga	25/08/2015	2336175	30/10/2015	252,000.00
1981051068	Mwinzi Ngondu Kisee	28/08/2015	2344828	30/10/2015	165,200.00
2014282951	Peter Kimani Njoroge	28/08/2015	2344821	30/10/2015	35,950.00
2006043519	David Obwaya Gichana	01/09/2015	2336198	30/11/2015	145,000.00
2015282978	Elisha Oguma Okung	02/09/2015	2344864	30/11/2015	42,000.00
1988062646	Peter Maina Ndegwa	09/09/2015	2400005	30/11/2015	175,000.00
1987044954	Samuel Nzioka Kasyima	14/09/2015	2400585	30/11/2015	331,800.00
1999001467	Eric Onyango Odero	14/09/2015	2400579	30/11/2015	654,800.00
2006043519	David Obwaya Gichana	18/09/2015	2406511	30/11/2015	42,000.00
2006043519	David Obwaya Gichana	22/09/2015	2406583	30/11/2015	81,600.00
1989057377	Nelson Munga Kairu	29/09/2015	2406653	30/11/2015	270,200.00
2006043519	David Obwaya Gichana	21/10/2015	2418023	21/12/2015	186,000.00
2014282887	Alecia Elizabeth Okungu	06/11/2015	2418082	05/01/2016	10,000.00
2006043519	David Obwaya Gichana	09/11/2015	2418201	05/01/2016	88,200.00
2014282887	Alecia Elizabeth Okungu	09/11/2015	2418192	05/01/2016	72,800.00
1991060158	Charles Otieno Oduor	11/11/2015	2447031	04/01/2016	69,000.00
2005022586	Francis Muyonga Mwimali	11/11/2015	2447034	04/01/2016	57,000.00
1984042767	Florence Kalekye Kiriinya	16/11/2015	2447162	21/12/2015	25,200.00
2005022586	Francis Muyonga Mwimali	04/12/2015	2469783	29/01/2016	140,000.00
1992030465	Josiah Edwin Otieno	14/12/2015	2469820	29/01/2016	28,000.00
2006043519	David Obwaya Gichana	17/12/2015	2418048	29/01/2016	25,200.00
1979233060	James Patrick Wanjohi	21/12/2015	2469843	29/02/2016	27,000.00
1991078410	Ebby Asalwa Adika	21/12/2015	2469842	29/02/2016	27,000.00
2000005107	Daniel Odhiambo Nduga	21/12/2015	2469844	29/02/2016	21,000.00
2015283015	Kimani Rahab Ngendo	21/12/2015	2469845	29/02/2016	27,000.00
2011282748	George Otieno Odhiambo	14/01/2016	2459971	29/02/2016	337,700.00
2011282789	David Mutinda Kamanza	04/02/2016	2507758	31/03/2016	503,700.00
1991060784	John Otieno Aroko	03/03/2016	2487149	29/04/2016	26,200.00
2005028370	Philip Benson Sumbwa Atingo	03/03/2016	2507716	27/05/2016	33,900.00
1993072389	Maurice Ouma Otieno	04/03/2016	2507724	30/05/2016	39,500.00
2006043519	David Obwaya Gichana	09/03/2016	2522973	30/05/2016	52,500.00
1992030538	David Osiemo	14/03/2016	2522753	30/05/2016	240,000.00

ANNEX 3 - OUTSTANDING IMPREST (CONTINUED)

PF Number	Names	Imprest date	Imprest warrant	Expected surrender	Outstanding KShs
2015282969	John Buluma Duncan	14/03/2016	2522766	30/05/2016	126,000.00
2015283061	Odanga Wycliffe Onyango	14/03/2016	2522758	30/05/2016	210,000.00
1989009099	Kalinda Boniface Mulli	15/03/2016	2522991	30/05/2016	48,159.00
2000005296	Tom Ayieko Opiyo	18/03/2016	2507750	30/05/2016	108,080.00
2015282998	Martin Luther Mwangi Kamu	30/03/2016	2543434	30/05/2016	42,000.00
2015283039	Kamar Edwin Kipkoech	01/04/2016	2543282	30/05/2016	380,142.00
2011282789	David Mutinda Kamanza	13/04/2016	2522807	31/05/2016	216,800.00
1996001379	Raphael Muigai Ikame	15/04/2016	2543372	31/05/2016	291,402.00
2015283041	Onanda Jessica Rachier	28/04/2016	2522836	30/06/2016	2,480,285.00
2014282890	Morris Muthomi Murira	10/05/2016	2543454	10/06/2016	20,000.00
2000006933	Albin Ngole Mwajedi	16/05/2016	2522852	30/06/2016	92,750.00
1991041683	Catherine Nafula Mwasho	17/05/2016	2581521	31/07/2016	762,400.00
1991044110	Richard Nyangau Nyachieo	17/05/2016	2581518	31/07/2016	551,248.00
1996021874	Charles Mbugua Kinuthia	17/05/2016	2543479	20/06/2016	350,000.00
2000005385	Josephine Achieng Warega	17/05/2016	2581522	31/07/2016	742,965.00
2005046823	John Kariuki Kagondu	17/05/2016	2581516	31/07/2016	612,192.00
2014282875	Fredrick Oluoch Odhiambo	17/05/2016	2581517	31/07/2016	1,048,428.00
2015283019	Christine Ochieng Nita	17/05/2016	2581524	31/07/2016	383,600.00
2000004753	Lydia Amondi Kwanya	18/05/2016	2581629	20/06/2016	145,600.00
2000006894	Charles Gisemba Macheneri	18/05/2016	2581630	20/06/2016	145,600.00
1987062627	Ruth Wanjiku Gachie	31/05/2016	2543492	31/07/2016	58,100.00
1990143660	Charity Wairimu Wanjau Muthungu	31/05/2016	2591011	25/06/2016	20,000.00
2012282823	Morgan Fundi Mutui	31/05/2016	2543493	31/07/2016	100,800.00
2014282936	Awiti Millicent Awino	31/05/2016	2543495	31/07/2016	136,500.00
1988127878	Samuel Mathare Otieno	07/06/2016	2591035	25/06/2016	81,900.00
1989019743	Rose Kiloko Mwasaa	07/06/2016	2591037	25/06/2016	81,900.00
1993046697	Kennedy Orori Ongoi	07/06/2016	2591033	25/06/2016	81,900.00
2005059135	Kennedy Kiarie Karanja	07/06/2016	2591034	25/06/2016	81,900.00
2014282941	Kintu Andrew Micael	07/06/2016	2591038	25/06/2016	81,900.00
2015282963	Dickens Owuor Odhiambo	07/06/2016	2591105	25/06/2016	81,900.00
2015283104	Chado Hawa Mikael	07/06/2016	2591036	25/06/2016	81,900.00
2014282941	Kintu Andrew Micael	08/06/2016	2522892	25/06/2016	80,400.00
1989146778	Anthony Goko Waiganjo	14/06/2016	2581591	30/06/2016	299,600.00
1996001379	Raphael Muigai Ikame	16/06/2016	2581548	30/06/2016	31,500.00
2015282974	Erick Ouma Otieno	22/06/2016	2591047	22/06/2016	19,900.00
1981140095	Joshua Mulu Muindi	24/06/2016	2591138	31/07/2016	94,000.00
1991078216	Lawrence Muinami Kiruri	24/06/2016	2591060	31/07/2016	33,600.00
2000004622	Simon Njuguna Kamau	24/06/2016	2591136	31/07/2016	94,000.00
2000004981	Ndumbi Njoroge Murigi	24/06/2016	2591059	31/07/2016	71,700.00
2000005199	Anna Anyango Obudho	24/06/2016	2591135	31/07/2016	173,000.00
2011282791	Maryida Atieno Nyamwaya	24/06/2016	2591069	31/07/2016	4,000.00
2014282917	Oluoch Judith Apondi	24/06/2016	2591137	31/07/2016	94,000.00
2014282941	Kintu Andrew Michael	24/06/2016	2591139	31/07/2016	48,000.00
1986097556	Alfred David Sumaili	27/06/2016	2581643	10/06/2016	153,200.00
2005022528	Rosemary Wanja Koigi	27/06/2016	2591063	31/07/2016	54,900.00
2010131332	Philip Ouma Owidi	27/06/2016	2581639	20/06/2016	25,200.00
2014282938	Maurice Odhiambo Otieno	27/06/2016	2581640	10/06/2016	21,000.00
2014282942	Pino Faith Kendi	27/06/2016	2581642	10/06/2016	21,000.00
2015283040	Mutua Kevin Kilonzo	29/06/2016	2522898	31/07/2016	21,000.00
Total					**13,649,776.00**

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Date	Payee	Voucher No.	Amount
	AGPO SUPPLIERS		
27.07.2016	banco Agencies	16170475	1,378,224.15
05.07.2016	Aarafa communication Solutions	16170075	1,236,313.00
05.07.2016	Syprus Engineering Company	16170074	1,056,379.00
05.07.2016	Gypse LTD	16170062	982,740.00
05.07.2016	Putula Enterprises	16170067	724,000.00
04.07.2016	Ovation Enterprises	16170009	607,600.00
05.07.2016	Jualink Enterprises	16170061	343,276.00
05.07.2016	Dehomm General supplies	16170068	314,800.00
25.07.2016	Silver Bird Tours & Travel	16170416	275,975.00
05.07.2016	Silverbird Tours and Travel	16170076	236,090.00
20.07.2016	Globus Tours & Travel	16170314	34,420.00
05.07.2016	Beyond Boarders Tours & Travel	16170084	29,987.00
05.07.2016	Silverbird Tours and Travel	16170079	26,790.00
05.07.2016	Beyond Boarders Tours & Travel	16170089	23,510.00
20.07.2016	Rex Kiosk	16170302	215,162.00
25.07.2016	Globus Tours & Travel	16170422	156,460.00
26.07.2016	Njemwa General Supplies	16170443	146,000.00
05.07.2016	Galop Investments	16170064	107,500.00
05.07.2016	Racar Agencies	16170066	107,500.00
05.07.2016	Silverbird Tours and Travel	16170080	82,030.00
27.07.2016	Globus Tours & Travel	16170474	57,190.00
26.07.2016	Gurnet Enterprises	16170446	53,613.00
05.07.2016	Ride On Agencies	16170091	41,225.00
25.07.2016	Globus Tours & Travel	16170423	23,335.00
20.07.2016	Globus Tours & Travel	16170309	23,220.00
05.07.2016	Ride On Agencies	16170090	19,860.00
05.07.2016	Silverbird Tours and Travel	16170077	18,770.00
	SUBTOTAL		**8,321,969.15**
	OTHER SUPPLIERS		
20.07.2016	Commissioner Of Domestic Taxes	16170311	12,149,471.00
13.07.2016	Task force on constitution Audit	16170185	6,498,250.00
13.07.2016	Commissioner Of Domestic Taxes	16170186	3,007,560.00
19.07.2016	67 Airport Hotel	16170283	2,191,300.00
19.07.2016	67 Airport Hotel	16170284	2,116,300.00
05.07.2016	NHIF	16170048	1,972,650.00
05.07.2016	67Airport Hotel	16170092	1,938,086.00
26.07.2016	Kenya forestry college	16170445	1,837,277.00
13.07.2016	Karen Hospital	16170202	1,834,573.00
11.07.2016	Commissioner Of Domestic Taxes	16170158	1,688,339.00
19.07.2016	Omega Opticians Ltd	16170275	1,313,314.65
25.07.2016	Karen Hospital	16170424	1,241,066.00
22.07.2016	Optica Limited	16170392	1,018,572.00
05.07.2016	Molars Dental limited	16170045	1,012,000.00
20.07.2016	Aga Khan Hospital	16170301	1,004,782.60
25.07.2016	Mombasa Hospital	16170434	940,125.00
27.07.2016	Aga Khan Hospital	16170479	827,636.20
18.07.2016	Total (K) LTD	16170253	782,934.20
19.07.2016	C.M.C Motors Group	16170298	741,515.69
29.07.2016	The Nairobi Hospital	16170509	712,379.00
05.07.2016	Milje Merchants Limited	16170065	638,000.00
11.07.2016	Baus Optical LTD	16170178	611,400.00
19.07.2016	M.P.Shah Hospital	16170270	600,684.00
20.07.2016	Nairobi Hospital	16170306	591,731.00
04.07.2016	Hardwood Furnitures	16170020	548,000.00

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)

Date	Payee	Voucher No.	Amount
20.07.2016	Aga Khan Hospital	16170305	482,069.41
05.07.2016	Actsure Office Solutions	16170063	474,479.30
25.07.2016	Aga Khan Hospital	16170430	441,408.16
22.07.2016	The Nairobi Hospital	16170415	411,987.00
18.07.2016	Aga Khan Hospital	16170239	405,445.81
27.07.2016	Aga Khan Hospital	16170473	404,030.75
29.07.2016	Karen Hospital	16170517	400,927.00
04.07.2016	Auditor General	16170017	371,000.00
05.07.2016	KENATCO	16170097	370,078.88
13.07.2016	Nairobi Hospital	16170192	368,649.00
22.07.2016	Gertrudes Childrens Hospital	16170412	367,888.00
18.07.2016	Karen Hospital	16170236	360,876.00
11.07.2016	Leonard R Lari	16170180	336,000.00
13.07.2016	Income Tax	16170187	336,000.00
25.07.2016	Ideal Tours & Travel	16170419	317,434.00
22.07.2016	Lions sightfirst Eye Hospital	16170406	311,800.00
25.07.2016	African Touch Safaris	16170418	306,550.00
26.07.2016	Auditor General	16170460	302,500.00
25.07.2016	Molars Dental limited	16170437	299,500.00
05.07.2016	Leonard milgo	16170071	297,000.00
15.07.2016	The Auditor General	16170228	295,500.00
05.07.2016	Ideal Tours & Travel	16170078	288,320.00
05.07.2016	C.M.C motors	16170083	286,696.98
27.07.2016	Auditor General	16170466	252,450.00
22.07.2016	Pandya memorial Hospital	16170414	249,942.00
22.07.2016	Mater Hospital	16170413	248,152.00
18.07.2016	Erick Mwai Muchira	16170242	243,200.00
26.07.2016	Kenyatta National Hospital	16170447	235,705.00
13.07.2016	Mater Hospital	16170199	233,844.00
29.07.2016	Mater Hospital	16170510	220,214.00
25.07.2016	Aga Khan Hospital	16170431	212,724.00
19.07.2016	Aga Khan Hospital	16170269	208,965.79
05.07.2016	Mater Hospital	16170082	205,617.00
11.07.2016	Rose nyarangi	16170171	201,285.00
25.07.2016	Tabitha N Waweru	16170428	199,400.00
27.07.2016	Avenue Healthcare	16170476	194,503.00
20.07.2016	George R. Otieno	16170324	182,000.00
19.07.2016	Metropolitan Hospital	16170288	178,684.00
05.07.2016	Reabs Investment Ltd	16170073	171,000.00
18.07.2016	Mater Hospital	16170238	162,514.00
08.07.2016	Passed+B154:B165	16170150	160,467.25
22.07.2016	Omega Opticians Ltd	16170407	158,836.00
20.07.2016	Mombasa Hospital	16170317	158,698.00
29.07.2016	ISACA	16170513	154,000.00
19.07.2016	Eldoret Hospital Ltd	16170271	152,850.00
05.07.2016	Pandya memorial Hospital	16170087	150,717.00
18.07.2016	Nicodemus Nyangosi	16170244	148,600.00
26.07.2016	Capital Supplies LTD	16170444	144,000.00
05.07.2016	Baus Optical LTD	16170098	133,800.00
05.07.2016	Wamera Auto garage	16170042	125,917.76
27.07.2016	charles M.Mutua	16170469	122,711.00
27.07.2016	Mater Hospital	16170471	116,709.00

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)

Date	Payee	Voucher No.	Amount
29.07.2016	Aga Khan Hospital	16170503	116,638.00
27.07.2016	Baus Optical LTD	16170467	115,800.00
26.07.2016	Mater Hospital	16170442	114,197.00
13.07.2016	Embu Childrens Clinic	16170189	108,600.00
13.07.2016	Gertrudes Childrens Hospital	16170198	107,590.00
15.07.2016	The Auditor General	16170227	99,750.00
22.07.2016	Charles M mutua	16170333	97,921.00
13.07.2016	Jamaa Home & Mission Hospital	16170196	96,985.00
05.07.2016	Aga Khan Hospital	16170094	93,283.20
25.07.2016	Joseph M Muasa	16170429	88,800.00
27.07.2016	Toyota Kenya LTD	16170477	86,489.00
19.07.2016	Mombasa Hospital	16170272	85,430.00
04.07.2016	James P Kamau Wanjiru	16170011	83,900.00
25.07.2016	Ideal Tours & Travel	16170420	83,850.00
05.07.2016	Rosina W Musee	16170136	77,300.00
27.07.2016	Pandya memorial Hospital	16170472	75,877.00
27.07.2016	Solomon Kinyangi	16170480	75,780.00
26.07.2016	Office of The Auditor General	16170458	72,000.00
04.07.2016	Julius mutinda	16170029	70,000.00
05.07.2016	Sylvia Mayeka	16170047	70,000.00
22.07.2016	Dickson Shikanga	16170401	70,000.00
25.07.2016	Toyota Kenya LTD	16170432	68,514.00
05.07.2016	Rosemary atieno olongo	16170100	66,500.00
05.07.2016	C.M.C Motors LTD	16170054	65,859.86
04.07.2016	Naomi Wamoro Gachomo	16170022	63,700.00
25.07.2016	C.M.C Motors Group	16170433	60,907.76
19.07.2016	Outspan Hospital	16170268	60,328.20
19.07.2016	Justus Namonywa	16170264	57,400.00
15.07.2016	Goerge K Onkundi	16170216	56,000.00
20.07.2016	Gilbert Omogi	16170319	56,000.00
05.07.2016	African Touch Safaris	16170088	55,450.00
05.07.2016	Auditor General	16170070	55,000.00
25.07.2016	African Touch Safaris	16170417	53,800.00
26.07.2016	Fast Choice Ltd	16170448	52,000.00
19.07.2016	Mater Hospital	16170280	51,160.00
20.07.2016	Wycliffe Otieno	16170310	51,000.00
19.07.2016	Mediheal Hospital	16170274	50,560.00
05.07.2016	African Touch Safaris	16170086	50,100.00
05.07.2016	S.M.Ali	16170093	49,560.00
19.07.2016	John Aroko	16170296	49,300.00
11.07.2016	Telkom kenya Ltd	16170157	47,906.00
08.07.2016	KENATCO	16170151	46,200.00
27.07.2016	Ebrahim Electronics Ltd	16170478	45,000.00
11.07.2016	Barnabas Odok	16170165	44,800.00
05.07.2016	Antony kamau	16170112	44,100.00
20.07.2016	Francis Ngani	16170303	44,100.00
20.07.2016	Esther Ndegwa	16170304	44,100.00
20.07.2016	Joseph Ngari	16170323	44,100.00
22.07.2016	Adan Gababo	16170396	44,100.00
26.07.2016	Richard Tuda	16170451	44,100.00
26.07.2016	Adrew Kiyondi	16170452	44,100.00
29.07.2016	John Kagondu	16170515	43,020.00

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)

Date	Payee	Voucher No.	Amount
15.07.2016	Mediheal Hospital	16170209	41,694.00
19.07.2016	Agnes C. mita	16170254	39,700.00
27.07.2016	M.P.Shah Hospital	16170470	39,464.00
19.07.2016	Omega Opticians Ltd	16170297	38,879.00
13.07.2016	Philip Atingo	16170191	37,800.00
19.07.2016	Evans Sunrise Med. Centre	16170295	36,854.00
25.07.2016	M.P.Shah Hospital	16170436	36,190.00
27.07.2016	John Aroko	16170482	35,100.00
25.07.2016	Ideal Tours & Travel	16170421	34,860.00
27.07.2016	Outspan Hospital	16170468	30,846.00
26.07.2016	Edith Graro	16170459	30,100.00
05.07.2016	Mater Hospital	16170041	29,041.00
05.07.2016	Wemera Auto	16170095	28,245.34
04.07.2016	James Githaiga	16170031	28,000.00
04.07.2016	Peter Gitonga	16170032	28,000.00
11.07.2016	Wilson Kimeli Maiyo	16170166	28,000.00
19.07.2016	George Onkundi	16170281	28,000.00
18.07.2016	Mater Hospital	16170237	27,735.00
04.07.2016	Commcarrier Satellite Services	16170027	26,400.00
18.07.2016	David Samarere nyagaka	16170246	26,400.00
20.07.2016	Lucy Mugo	16170299	25,600.00
11.07.2016	Abner Nyaribo	16170159	24,600.00
01.07.2016	Peter O Opiyo	16170003	23,800.00
13.07.2016	John Aroko	16170190	23,400.00
15.07.2016	Chiromo Lane Medical centre	16170212	22,770.00
26.07.2016	KENATCO	16170457	22,758.60
26.07.2016	Smart Applications Intl Ltd	16170450	22,176.00
20.07.2016	Cannon Hygiene (K) Ltd	16170313	22,000.00
22.07.2016	Valley Hospital Ltd	16170337	20,995.00
13.07.2016	Medina Hospital	16170195	20,765.00
20.07.2016	ST. Luke Medical Centre	16170318	19,200.00
13.07.2016	Kakamega Cent. Nursing home	16170197	18,615.00
18.07.2016	Josiah Edwin Otieno	16170241	17,900.00
13.07.2016	Nala marternity & Nursing	16170188	15,800.00
04.07.2016	Julius mutinda	16170033	15,500.00
08.07.2016	KENATCO	16170152	15,400.00
22.07.2016	Joshua Muindi	16170408	15,000.00
22.07.2016	Simon Kamau	16170409	15,000.00
22.07.2016	Anna obudho	16170410	15,000.00
05.07.2016	Halima abdulah Jarso	16170099	14,400.00

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)

Date	Payee	Voucher No.	Amount
20.07.2016	Phoebe Khaguli	16170325	14,200.00
25.07.2016	George R Otieno	16170425	14,000.00
25.07.2016	Henry Makworo	16170426	14,000.00
04.07.2016	Patrick ndegwa	16170030	13,850.00
22.07.2016	Melyn Investment	16170331	13,670.00
19.07.2016	Nakuru War Memorial Hospital	16170293	13,379.00
04.07.2016	Edith Lubanga	16170034	13,300.00
01.07.2016	milka ondiek	16170002	13,100.00
04.07.2016	George Njuguna	16170028	12,600.00
05.07.2016	John M Mbogho	16170038	12,600.00
05.07.2016	Aloice O. Kabaraka	16170039	12,600.00
05.07.2016	Dominic Musyoki	16170096	12,600.00
05.07.2016	Calvince Ribba	16170103	12,600.00
15.07.2016	Nairobi West Hospital LTD	16170210	10,415.00
25.07.2016	Mohamed I Emol	16170427	10,400.00
05.07.2016	Caroline Mboya	16170085	10,000.00
29.07.2016	Office of The Auditor General	16170512	10,000.00
25.07.2016	Siloam Hospital	16170435	9,645.00
05.07.2016	Ali Hamisi Chimwaga	16170135	8,500.00
27.07.2016	Adrew Kintu	16170481	8,455.00
04.07.2016	Leonard R. Lari	16170010	8,000.00
13.07.2016	Boniface Kangethe	16170194	7,000.00
04.07.2016	Paul Gichuki	16170019	6,300.00
19.07.2016	Wycliffe Otieno	16170285	6,300.00
22.07.2016	Adrew Kintu	16170411	6,000.00
22.07.2016	Goerge muriithi Salesio	16170390	5,600.00
19.07.2016	Omar Mohamed Gedi	16170265	5,360.00
05.07.2016	Cherangany Nursing Home	16170072	5,205.00
29.07.2016	Kangai Miriti	16170511	5,000.00
18.07.2016	Mary mwangi	16170243	4,850.00
05.07.2016	Leonard R. Lari	16170056	4,366.00
18.07.2016	Charlene M Ndolo	16170240	4,200.00
08.07.2016	Mohamed I hassan	16170141	4,000.00
08.07.2016	John Wakaba Kuria	16170149	4,000.00
20.07.2016	Christopher Mwinamo	16170326	4,000.00
08.07.2016	Maryda Atieno Aboka	16170147	3,928.00
11.07.2016	Wiliam Wafula S	16170163	3,900.00
08.07.2016	Milly Khakayi Ekumba	16170148	3,850.00
11.07.2016	Jacqueline N Isaya	16170169	3,790.00
05.07.2016	David Nyangiye	16170104	3,000.00

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)

Date	Payee	Voucher No.	Amount
05.07.2016	Michael Mwaura	16170138	3,000.00
11.07.2016	Aloi ce Alal Omolo	16170172	3,000.00
11.07.2016	Paul Shikami Mushira	16170174	3,000.00
22.07.2016	Leah oech	16170336	3,000.00
22.07.2016	Leah koech	16170388	3,000.00
20.07.2016	Bishop U Kioko Catholic Hospital	16170316	2,740.00
19.07.2016	Diani Beach hospital	16170292	2,700.00
29.07.2016	Hema Hospital	16170498	2,100.00
04.07.2016	charles g mACHENERI	16170008	2,000.00
11.07.2016	Inviolata Tabu Chibata	16170181	1,800.00
05.07.2016	Fredrick K Mbindyo	16170126	1,675.00
11.07.2016	Fredrick Mbindyo	16170182	1,675.00
05.07.2016	Hosea Olemakario	16170036	1,600.00
18.07.2016	Miriam Jeruto	16170233	1,600.00
05.07.2016	Catherine Wanjiru Kungu	16170081	1,000.00
15.07.2016	Thika Nursing Home	16170211	800
13.07.2016	Herrie Njoroge Murage	16170204	600
	SUBTOTAL		**66,296,389.39**
	GRAND TOTAL		**74,618,358.54**

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