

REPUBLIC OF KENYA



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REPORT

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ON

COUNTY ASSEMBLY OF KAKAMEGA

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

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KAKAMEGA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024.

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 90 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

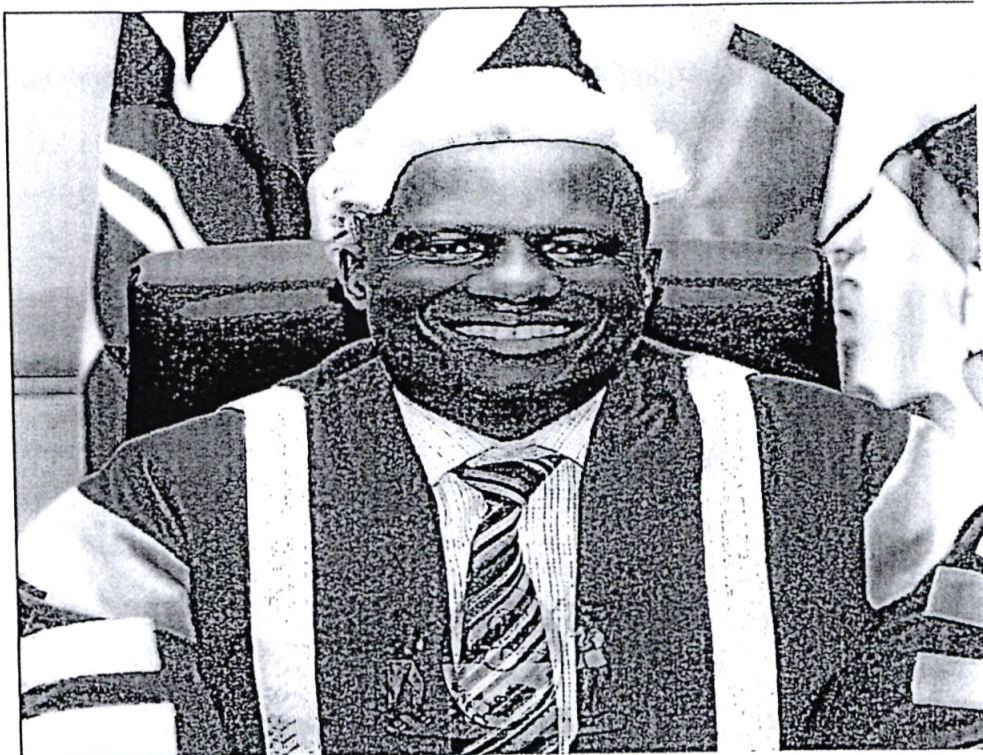
No.	Designation	Name
1.	Speaker of the County Assembly	Hon. James Wanzala Namatsi
2.	Clerk of the County Assembly	Dr. Donald Keya Manyala, Ph.D
	Head of Departments	-
NO.	Departments	Head
1.	Legislative and committee services	Mr. Nicholus Anywa
2.	Human Resource and Administrative Services	Ms. Judith Makokha
3.	Legal Services	Ms. Doreen Wesonga
4.	Public Communications	Mr. Gilbert Ongachi
5.	Hansard	Ms Grace Wekesa
6.	Information Communication and Technology	Mr Peter Mutoka
7.	Research Services & Library	Ms. Susan Adhiambo
7.	Finance and Accounting	CPA. Beatrice Ilavonga
8.	Purchases and Supplies	Mr Ernest Makhulo
9.	Serjeant at Arms	Mr Patrick Litaba

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

County Assembly of Kakamega Leadership

1. Speaker – Hon. James



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

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

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

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

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

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

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



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

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



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

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

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



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

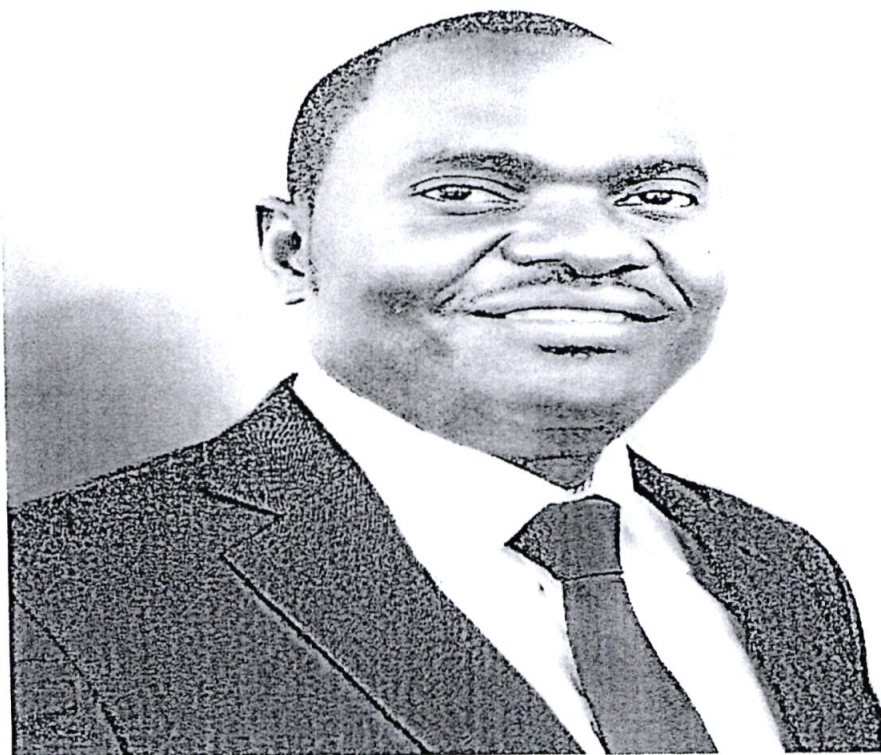
In the third Assembly 2022-2027) Hon. Ndakwa is serving in the same capacity

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

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

He is a businessman on several fronts.

5. Clerk – Dr. Donald Keya Manyala, Ph.D



Dr. Donald Keya Manyala is the third substantive Clerk at the County Assembly of Kakamega since inception of devolved system of governance in 2013.

Dr. Manyala, holds a Doctorate (PhD) degree in Governance and Leadership from the Jomo Kenyatta University of Agriculture & Technology (JKUAT), 2021, a Master Degree of Business Administration in Strategic Management (2010) and a Bachelor of Science Degree in Tourism and Travel Management (2007) from United States International University (USIU). He sat for his Kenya Certificate of Secondary Education (KCSE) in 2003 at Musingu School and attended Mukumu Boys Primary School up to 1999. The Clerk is a member and subscribes to two Professional Bodies namely: African Association of Public Administration and Management (AAPAM) and Professional Trainers Association of Kenya (PTAK).

As Clerk, Dr. Manyala is the chief administrative officer of the county assembly; and responsible for the day-to-day management and functioning of the county assembly. The Clerk also renders expert, non-partisan and impartial advice to the members of the county assembly on the legislative process, and parliamentary procedure and practice; and carry's out such other duties and

exercising powers as may be conferred on him or her by law or by the Standing Orders and practices of the county assembly.

Dr. Manyala possesses a wide range of knowledge and skills in: Communication and Report writing; Policy Formulation, Analysis and Management, Curriculum Development and Content Standardization, Leadership and Governance, Parliamentary Practices and Procedure, Research and Data Analysis, Legislative and Policy Research for Parliaments, Strategic Change Management, Monitoring & Evaluation Fundamentals, Results Based Management, Corporate Governance among many other areas.

The key management personnel who held office during the period ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Dr. Donald Keya Manyala, Ph.D
2.	Director Finance and Accounting Services	CPA.Beatrice ilavonga
3.	Director Legislative,Procedure and committee services	Mr Nicholas Anywa
4.	Director Human Resource and Administration	Ms.Judith Makokha
5	Principal Procurement Officer	Mr Ernest Makhulo

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

- Audit committee activities

The assembly has an audit committee in place which looks at the Internal audit reports and gives recommendations on them.

- Finance committee activities

The committee looks at all financial bills brought to the assembly, oversees all matters related to county treasury and revenue.

- Public Accounts and Investment committee

Examines reports accounts and workings of the county public investments

- Budget and Appropriation committee

It investigates inquire and report on all matters related to coordination control and monitoring of county budget. All committee reports are deliberated in the house for resolutions

(e) County Assembly Contacts

Telephone: (254) 715521221

E-mail: kakamegacountyassembly@gmail.com

Website: www.kakamega-assembly.go.ke

(f) Entity Bankers

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

2. Other Commercial Banks
Cooperative bank of Kenya Kakamega.
Family Bank of Kenya Kakamega

(g) Independent Auditor

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

(h) Principal Legal Adviser

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

(i) County Legal Adviser

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

3. Governance Statement

The County Assembly

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

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

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

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

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held meetings in FY 2024. The committee members during FY 2024 were:

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

b) Audit Committee

The audit committee was constituted in September 2021. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held meetings in FY 2024. The committee members during FY 2024 were:

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

c) Public Accounts/Investment Committee

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

Member	Designation	Ward
Hon. Kevin Mahelo	Chairperson	Butali / Chelugo
Hon. Pius Barlex	V/Chairperson	Chevaywa
Hon. Titus Kwomah	Member	Chekalini
Hon. Daphniey Lihavi	Member	Nominated
Hon. David Ndakwa	Member	West Kabras
Hon. Philip Maina	Member	Marama Central
Hon. Sebastian Juma Mang'eni	Member	Bunyala West
Hon. Ali Okomba Nyangweso	Member	Mumias Central
Hon. Ann Mulwale	Member	Nominated

d) Budget and Appropriations Committee

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

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

e) Finance Committee

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

Member	Designation	Ward
Hon. Bonface Lubanga Osanga	Chairperson	Khalaba
Hon. Kennedy Sudi Lutilo	V/Chairperson	Sango
Hon. Robert Kundu Makhanu	Member	Kongoni

Hon. Helemina Shikokoti Llanziva	Member	Isukha North
Hon. Collins Sifuna Chapurukha	Member	Nzoia
Hon. Ali Okomba Nyangweso	Member	Mumias Central
Hon. Barlex Pius Juma	Member	Chevaywa
Hon. Ruth Ombayo	Member	Nominated
Hon. Kivishi David	Member	Manda / Shivanga
Hon. Boniface Akosi	Member	Shinoyi/ Shikomari
Hon. Dickson Lovegah	Member	Butsotso East
Hon. Joseph Handman Saya	Member	Kisa Central
Hon. Archeadious Likhako Liyayi	Member	Idakho Central
Hon. Bervelyne Lilian Osiema	Member	Nominated
Hon. Sarah Watsula Netia	Member	Nominated

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

Communication with all Stakeholders

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

The County Assembly also subjected bills through public participation .

ACT PASSED	EXPECTED EFFECIENCY IMPROVEMENT
1. The supplementary budget 2	Realign the budget for proper absorption

Risk management

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

Compliance

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Notes of these financial statements.

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

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

4. Foreword By the Clerk of The Assembly

It is my pleasure to present the County Assembly of Kakamega Financial Reports and Statements for the year ended 30th June,2024. The statements present the financial performance of the County Assembly.

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

Kakamega County Assembly has 90 Members of County assembly, 60 are elected and 30 nominated. In the Financial period ended 30th June ,2024, the Assembly had a staff establishment of 92 members of staff.

The performance of the Assembly in period ended 30th June ,2024 had so many challenges like late funding and challenges related to the elections. The performance has been explained below:

(i) Budget performance

The County assembly had a budget of Kshs 1,400,821,103 .The actual expenditure for the period ended 30th June 2024 was Kshs 1,326,581,205 Leaving a Deficit of Kshs (16,738,680)

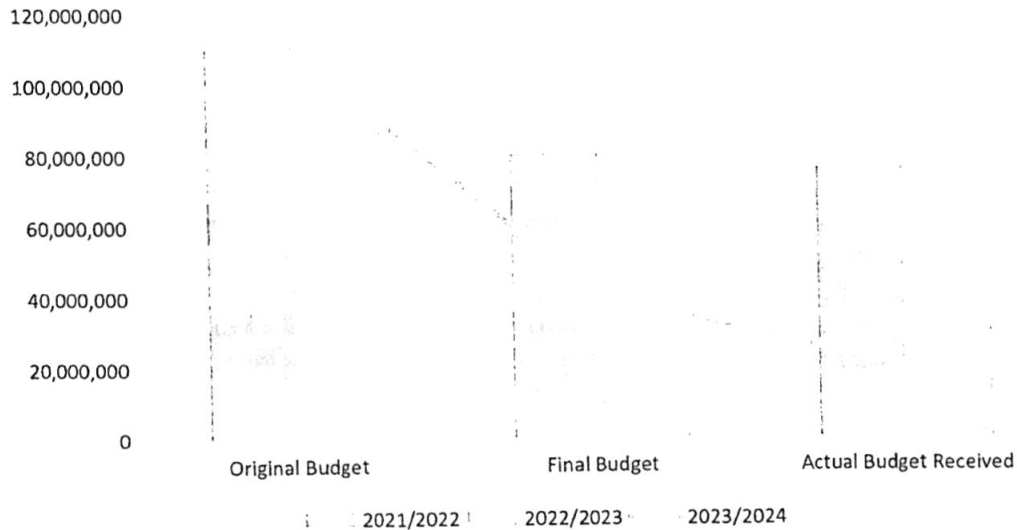
Over the last three years, the operational and financial performance of the Kakamega County Assembly has been shaped by both internal and external factors influencing our strategies and outcomes. The following is an analysis of the key performance indicators, including original budget versus actual/final budget, and an examination of the challenges encountered and the mitigating measures employed to address these challenges.

Budget Performance: A Three -Year Perspective

The table below shows a three year comparison of the original budget versus final budget and actual budget received over this period:

Year	Original Budget	Actual Budget Received	% of Utilization
2021/2022	1,278,878,607	1,278,878,607	100%
2022/2023	1,257,867,932	1,227,482,154	96%
2023/2024	1,400,821,103	1,309,842,525	94%

Kakamega County Assembly Budget Performance Three year perspective



As illustrated in the table, it showed a downward trend, primarily driven by delays in exchequer disbursements which fell short of budgeted targets and affected the planned Kakamega County Assembly activities.

(ii) Operational Performance

- a) The County Assembly of Kakamega passed its budget on 25th May 2023.
- b) County Assembly had 25 committees as shown below and as stipulated in the Standing orders.

No.	Committee Name	Success over the period
1.	County Assembly Business Committee	The committee jointly or independently helped to
2.	Committee on Selection	
3.	Liaison Committee	
4.	County Assembly powers, privileges and Immunity Committee	
5.	Committee on Appointments	
6.	County Public Accounts and Investments committee	
7.	County Budget and Appropriations Committee	
8.	County Assembly Procedure and Rules Committee	
9.	Committee on Finance and Economic planning	

10.	Committee on Monitoring and Implementation	pass the Laws named above.
11.	Committee on Delegated County Legislation	
12.	County Assembly Broadcasting and library Committee	
13.	County Assembly Justice and Legal affairs committee	
14.	County Assembly Speaker's Panel Committee	
15.	County Assembly Liaison committee	
16.	Agriculture, Livestock, Fisheries and Cooperatives Committee	
17.	Committee on Health services	
18.	Committee on Physical planning, Lands, Housing and Urban areas	
19.	Committee on Early Childhood Education and Vocational training	
20.	Committee on Labour, Social Services, Culture, Youth and Sports	
21.	Committee on Public Service and County Administration	
22.	Committee on Environment, Natural Resources, Water and Forestry	
23.	Committee on Trade, Tourism and Industrialization	
24.	Committee on Transport and Infrastructure	
25.	Committee on Ward Development Fund	
26.	Facilities	

(iii) Performance of key development projects

County Assembly planned to undertake one development project of Hansard Equipment and E-Parliament Infrastructure; however this was to be implemented in the consecutive Financial Year.

(iv) Comment on value-for-money achievements

In the Financial period ended 30th June 2024 the Assembly did not have any development project. The assembly in all its activities has achieved value for money. Oversight has increased which has indirectly benefited the community through improved infrastructure and medical care and services.

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

(v) Challenges and Recommended Way Forward

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

The way forward on this challenge is enactment of Laws to allow the assembly receive its exchequer directly from the National treasury and not through the county executive.

The assembly has new management, and we are looking forward to construction of a new Assembly Chamber to create more space for MCAs and members of staff.

The assembly has ensured staff welfare is number one and it has allowed the staff to have a welfare. It has also ensured that all members of staff are on medical scheme.



.....
Name: Dr. Donald Keya Manyala, Ph.D

Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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

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

Strategic development objectives

The key mandate of the County Assembly of Kakamega is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 2023/2024 MCA were trained on bill generation and oversight of funds
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	standing orders were reviewed

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) *Sustainability strategy and profile*

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. Kakamega County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on Kakamega county assembly pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

b) *Environmental performance*

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

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

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

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

• **National Environment Policy, 2013**

This policy touches on various aspects including:

- **Public participation**

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

- **Climate Change**

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

- **Environmental Monitoring and assessment**

Ensure periodic reporting on county and national status of environment.

- **Institutional Arrangement**

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

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

• **County Environmental Management Act, 2019**

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

• **Draft County Climate Change Policy**

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

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

Some of the shortcomings include:

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

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

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

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

c) Employee welfare

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

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

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

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

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

d) Market place practices

a) Responsible Supply chain and supplier relations-

Using appropriate procurement methods that ensure equity and transparency.

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

(i) Treating Suppliers Responsibility by honoring Contract

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

(ii) Respecting Payment Practice

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

b) Responsible ethical practices-

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

c) Stewardship of goods and services

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

e) *Community Engagements*

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

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

collaboration between the two levels of Governments which helps the County to understand issues affecting its residents' livelihoods and discuss how well to address them. Further, the County ensures that all disaster/ emergency cases in the County have proper interventions.

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

7. Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

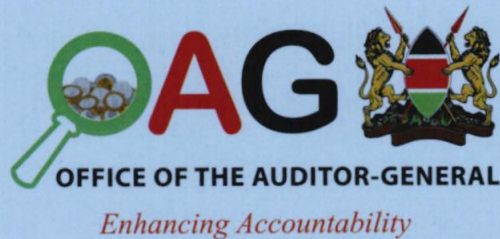
The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 26/09 2024.



Dr. Donald Keya Manyala, Ph.D
CLERK OF THE COUNTY ASSEMBLY

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KAKAMEGA FOR THE YEAR ENDED 30 JUNE, 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.
- 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on 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

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kakamega set out on pages 1 to 27, which comprise the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Kakamega for the year ended 30 June, 2024

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Kakamega 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 (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Transfers from County Revenue Fund (CRF)

The statement of receipts and payments reflects transfers from the CRF amounting to Kshs.1,309,842,525 and as disclosed in Note 1 to the financial statements. However, the County Revenue Fund-County Government of Kakamega financial statements reflects a corresponding transfer to County Assembly of Kakamega amounting to Kshs.1,406,249,234, resulting in an unexplained and unreconciled variance of Kshs.96,406,709.

In the circumstances, the accuracy and completeness of transfers from the CRF amounting to Kshs.1,309,842,525 could not be confirmed.

2. Inaccuracy in the Statement of Cash Flows

The statement of cash flows indicates an adjustment of operating activities by decrease in imprests and advances of Kshs.52,675,455. However, the adjustment should not be made since imprests were surrendered using surrender payment vouchers which do not involve changes in cash flows to the County Assembly.

In the circumstances, the accuracy and completeness of the negative cash and cash equivalents balance of Kshs.2,972,782 as at 30 June, 2024 could not be confirmed.

3. Unconfirmed Training Expenses

The statement of receipts and payments reflects use of goods and services amounting to Kshs.498,749,482, which as disclosed in Note 5 to the financial statements includes training expenses amounting to Kshs.2,048,761. However, the general ledger and payment vouchers supporting the training expenses reflect an amount of Kshs.3,241,209, resulting to an unreconciled and unexplained variance of Kshs.1,192,448.

In the circumstances, the accuracy and completeness of training expenses amounting to Kshs.2,048,761 could not be confirmed.

4. Unconfirmed Cash and Cash Equivalents Balance

The statement of financial asset and liabilities reflect a negative balance of Kshs.2,972,783 in respect of cash and cash equivalents which, as disclosed in Note 13A to the financial statements, includes two cash book balances of Kshs.53,578,197 and Kshs.28,280, and additional two overdrawn cash book balances of Kshs.15,184,053 and Kshs.41,395,207. However, the direct offsetting of assets and liabilities is not permitted by the accounting standards which requires the separate disclosure of assets and liabilities.

In the circumstances, the accuracy and completeness of the negative cash and cash equivalents balance of Kshs.2,972,783 could not be confirmed.

5. Incomplete Budget Execution by Programmes and Sub-Programmes Statement

The statement of comparison of budget and actual amounts: recurrent and development reflects final receipts budget and actual on comparable basis amounting to Kshs.1,400,821,103 and Kshs.1,309,842,525, respectively. Similarly, the statement indicates that the County Assembly incurred expenditure amounting to Kshs.1,326,581,205 against an approved budget of Kshs.1,400,821,103. However, the statement of budget execution by programmes and sub-programmes reflects Nil budget and actual amounts.

In the circumstances, the statement of execution of budget by programmes and sub-programmes is incomplete and incorrect.

6. Unconfirmed Pending Staff Payables

Note 2 on Other Disclosures to the financial statements reflects Nil pending staff payables, which differs in comparison with the supporting Annex 2 to the financial statements which indicates a balance of Kshs.47,173,970 comprising pending committee bills of Kshs.23,495,850, special committees of Kshs.10,716,900 and pending staff payables of Kshs.12,961,220.

Further, Annex 2 to the financial statements on analysis of pending staff payables does not include staff job group, the date, original amount, amount paid to date, outstanding balance brought forward and comments as required by the reporting template.

In the circumstances, the validity, accuracy and completeness of pending staff payables Nil balance could not be confirmed.

7. Unsupported Standing Imprests

The statement of financial assets and liabilities reflects imprests and advances balance of Kshs.173,000, which as disclosed in Note 14 to the financial statements relates to Government imprests. During the year under review, the County Assembly issued standing imprests amounting to Kshs.2,460,000 for office operations. However, there were no authorized floats and a detailed memorandum cash book for accountability purposes. Further, the updated imprest register for recording standing imprests was not provided for audit review.

In the circumstances, the accuracy and completeness of imprests and advances balance of Kshs.173,000 could not be confirmed.

8. Unsupported Legal Fees

The statement of receipts and payments reflects use of goods and services amounting to Kshs.498,749,482, which as disclosed in Note 5 to the financial statements includes other operating expenses amounting to Kshs.115,581,803. The latter amount includes a total of Kshs.13,695,404 paid to advocate firms. However, procurement documents including approved requisitions, evaluation committee minutes, tender award letters and tender acceptance letters were not provided for audit review. Further, instructions to advocates by legal officer to take up legal cases, the justification on why the legal officer did not take up the cases to save the County Assembly on legal expenses and computation of the advocates fees were not provided for audit review.

In the circumstances, the propriety, accuracy and completeness of legal expenses amounting to Kshs.13,695,404 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kakamega Management in accordance with ISSAI 130 on 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 qualified 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 matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the report for the previous year, several issues were raised under Report on the Financial Statements and Report on Lawfulness and Effectiveness in use of Public Resources. However, the issues have not been resolved and Management did not provide satisfactory reasons for the delay in resolving the issues.

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, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Regularity of Human Resources Management Practices

1.1. Violation of One-Third Basic Salary Rule

Review of the payroll for the month of June, 2024 revealed that four (4) Members of the County Assembly (MCAs) earned net salaries which were below one third of their basic salaries, contrary to the requirements of Section 19(3) of the Employment Act, 2007 which provides that the total deductions from salaries of employees shall not exceed two-thirds of their respective basic salaries.

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

1.2. Noncompliance with Law on Ethnic Composition of Staff

Review of records for the County Assembly for the month of June, 2024 revealed that the County Assembly had 191 staff out of which 187 employees or 98% were from one dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

1.3. Unsupported Employment of Ward Staff

During the year under review, thirty-four (34) ward staff were recruited and appointed by the County Assembly Service Board. However, the announcement of vacancies, applications for jobs, recruitment files, schemes of service, job descriptions, and Salaries and Remuneration Commission (SRC) approved salary scales for Ward staff were not provided for audit review.

In addition, the personal files of employees did not contain copies of academic and professional qualifications, whereas the positions of office manager, office assistant and security guard required at least a diploma or a post-secondary school qualification, or a holder of a professional qualification recognized in Kenya.

In the circumstances, the regularity of the Ward staff recruitment could not be confirmed.

2. Irregular Subscriptions Fees to County Assemblies Forum (CAF)

During the year under review, the County Assembly made a payment of Kshs.3,000,000 in respect to subscription fees to County Assemblies Forum (CAF). However, CAF does not draw its mandate from the Constitution of Kenya or an Act of Parliament.

In the circumstances, the regularity of payment of Kshs.3,000,000 to CAF could not be confirmed.

3. Unaccounted for Bank Loan

The County Assembly acquired a bank overdraft facility amounting to Kshs.37,000,000 from a local bank in the year 2022. The loan principal had attracted accrued interest amounting to Kshs.4,395,207 as at 28 February, 2024 resulting in an accumulated balance of Kshs.41,395,207. However, the loan agreement and approval were not provided for audit review.

In the circumstances, the regularity of the overdraft facility could not be confirmed.

4. Unaccounted for Stores

Physical inspection of the County Assembly stores carried out on 2 September, 2024 revealed that there were no store bin cards. Therefore, the receipt and issue of consumable stores amounting to Kshs.4,088,250 could not be confirmed. Further, the store was congested, not arranged well and it was not easy to locate the store items.

In the circumstances, the effectiveness of utilization of consumable stores amounting to Kshs.4,088,250 could not be confirmed.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weaknesses in Internal Controls

During the year under review, the County Assembly did not have an Information Communication Technology (ICT) continuity plan, risk management policy, ICT security policy, ICT strategic plan and ICT operational plans. Further, there was no formal risk assessment carried out during the year under review. In addition, the training needs of ICT staff were not identified and implemented.

In the circumstances, the effectiveness of the County Assembly's internal controls could not be confirmed.

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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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 County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease its operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 County Assembly'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 also 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/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

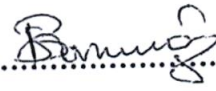
23 December, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2024.

		2023-2024	2022-2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,309,842,525	1,227,482,154
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		1,309,842,525	1,227,482,154
Payments			
Compensation of employees	4	586,924,072	497,900,738
Use of goods and services	5	498,749,482	406,175,294
Subsidies	6	-	-
Transfers to other government entities	7	45,237,964	193,423,642
Other grants and transfers	8	195,669,687	117,342,521
Social security benefits	9	-	-
Acquisition of assets	10	-	17,118,765
Finance costs	11	-	-
Other payments	12	-	-
Total payments		1,326,581,205	1,231,960,960
Surplus/deficit		(16,738,680)	(4,478,806)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/2024 and signed by:



.....
Name: Dr. Donald Keya Manyala, Ph.D
Clerk of the Assembly


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

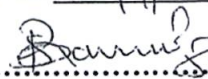
10. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2023-2024	2022-2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	(2,972,783)	(38,909,557)
Cash balances	13B	-	-
Total cash and cash equivalents		(2,972,783)	(38,909,557)
Imprests and Advances	14	173,000	52,848,455
Total financial assets		(2,799,783)	13,938,898
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		(2,799,783)	13,938,898
Represented by			
Fund balance b/fwd	16	13,938,898	18,417,703
Prior year adjustment	17	-	-
Surplus/(deficit) for the year		(16,738,680)	(4,478,806)
			-
Net Financial Position		(2,799,783)	13,938,898

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/2024 and signed by:



Name: Dr. Donald Keya Manyala, Ph.D
Clerk of the Assembly



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

11. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,309,842,525	1,227,482,154
Miscellaneous receipts	3	-	-
Total receipts from operating income		1,309,842,525	1,227,482,154
Payments for operating expenses			
Compensation of employees	4	(586,924,072)	(497,900,738)
Use of goods and services	5	(498,749,482)	(406,175,294)
Subsidies	6	-	-
Transfers to other government entities	7	(45,237,964)	(193,423,642)
Other grants and transfers	8	(195,669,687)	(117,342,521)
Social security benefits	9	-	-
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		(1,326,581,205)	(1,214,842,195)
Net receipts/(payments) from operating activities		(16,738,680)	12,639,960
Adjusted for:			
Prior year adjustment		-	-
Decrease/(increase) in accounts receivable:	18	52,675,455	(39,072,025)
Increase/(decrease) in accounts payable:		-	-
Net cash flows from operating activities		35,936,775	(26,432,065)
Cashflow from investing activities			
Acquisition of assets	10	-	17,118,765
Net cash flows from investing activities		-	(17,118,765)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign		-	-

County Government of Kakamega
 Kakamega County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
borrowing			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		35,936,775	(43,550,830)
Cash & cash equivalent at Start of the year	13A	(38,909,557)	4,641,273
Cash & cash equivalent at end of the year	13A	(2,972,782)	(38,909,557)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/2024 2024 and signed by:



Name: Dr. Donald Keya Manyala, Ph.D
Clerk of the Assembly




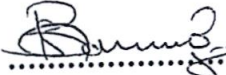
Name: Cpa Beatrice Ilavonga
Director of Finance and Accounting –
County Assembly
ICPAK Member Number:12121

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,400,821,103	-	1,400,821,103	1,309,842,525	90,978,578	94
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	1,400,821,103	-	1,400,821,103	1,309,842,525	90,978,578	94
Payments						
Compensation of employees	590,591,044	-	590,591,044	586,924,072	3,666,972	99
Use of goods and services	500,894,059	-	500,894,059	498,749,482	2,144,577	100
Transfers to other government entities	47,468,000	-	47,468,000	45,237,964	2,230,036	95
Other grants and transfers	196,868,000	-	196,868,000	195,669,687	1,198,313	99
Acquisition of assets	65,000,000	-	65,000,000	-	65,000,000	
Total	1,400,821,103	-	1,400,821,103	1,326,581,205	74,239,898	95
Surplus/ deficit				(16,738,680)		

The entity financial statements were approved on 26/9/2024 and signed by:

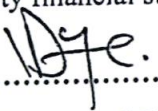

 Name: Dr. Donald Keya Manyala, Ph.D
 Clerk of the Assembly

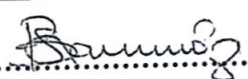

 Name: Cpa Beatrice Ilavonga
 Director of Finance and Accounting – County Assembly
 ICPAK Member Number:12121

12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,400,821,103	-	1,400,821,103	1,309,842,525	90,978,578	94
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	1,400,821,103	-	1,400,821,103	1,309,842,525	90,978,578	94
Payments						
Compensation of employees	590,591,044	-	590,591,044	586,924,072	3,666,972	99
Use of goods and services	500,894,059	-	500,894,059	498,749,482	2,144,577	100
Transfers to other government entities	47,468,000	-	47,468,000	45,237,964	2,230,036	95
Other grants and transfers	196,868,000	-	196,868,000	195,669,687	1,198,313	99
Acquisition of assets	65,000,000		65,000,000	-	65,000,000	
Total	1,400,821,103		1,400,821,103	1,326,581,205	74,239,898	95
Surplus/ deficit				(16,738,680)		

The entity financial statements were approved on 26/9/2024 and signed by:


 Name: Dr. Donald Keya Manyala, Ph.D
 Clerk of the Assembly


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

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis*	% Utilization difference
	a	b	C=(a+b)	d	f=d/c%
	KShs	KShs	KShs	KShs	
Receipts					
Transfers from the CRF	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Opening balance for Non-refundable bank balances-Special Purpose Deposit Accounts	-	-	-	-	-
Total	-	-	-	-	-
Payments					
Other grants and transfers	-	-	-	-	-
Other Payments -Development	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Total	-	-	-	-	-
Surplus/ Deficit	-	-	-	-	-

The entity financial statements were approved on 26/9/2024 and signed by:

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	-	-	-	-	-

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from the Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1st July 2023 to 30 June 2024 as required by law. There was a number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer From CRF

	2023-2024	2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	281,296,614	123,693,115
Transfers from the county treasury for Q2	450,658,278	409,432,041
Transfers from the county treasury for Q3	317,920,065	220,474,630
Transfers from the county treasury for Q4	317,920,065	473,882,368
Cumulative amount	1,309,842,525	1,227,482,154

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

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Total	-	-

3. Miscellaneous receipts

	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)	-	-
Total	-	-

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	476,551,284	465,583,942
Personal allowances paid as part of salary	4,110,000	-
Employer contribution to compulsory national social schemes	4,532,358	28,538,149
Employer contribution to compulsory national health insurance schemes	2,429,400	3,778,648
Pension and other social security contributions	98,798,737	-
Other personnel payments	502,293	-
Total	586,924,072	497,900,739

5. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	996,512	346,630
Communication, supplies and services	1,595,191	3,621,903
Domestic travel and subsistence	240,368,682	176,119,862
Foreign travel and subsistence	3,323,219	27,683,670
Printing, advertising and information supplies & services	10,876,729	22,029,945
Rentals of produced assets	11,800,272	13,985,716
Training expenses	2,048,761.2	3,668,488
Hospitality supplies and services	32,082,906	59,641,172
Insurance costs	36,035,286	36,249,327
Specialized materials and services	14,031,686	300,000
Office and general supplies and services	17,872,344	9,613,382
Fuel, oil and lubricants	6,418,817	8,353,033
Other operating expenses (Include Bank charges)	115,581,803	28,763,276
Donations	2,611,637	-

Routine maintenance – vehicles and other transport equipment	2,692,227	5,153,673
Routine maintenance – other assets	413,410	10,645,217
Total	498,749,482	406,175,294

6. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies To County Corporations	-	-
Subsidies To Private Enterprises	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to other county assembly entities		
Car loan scheme fund	45,189,255	193,423,642
Transfer to CRF	48,709	-
Total	45,237,964	193,423,642

8. Other Grants And Transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Car Reimbursement	194,516,000	-
Membership fees and dues and subscriptions to organizations	-	1,249,320
Burial grant	-	3,425,000
Ward Office floats	-	59,261,868
KRA -Agency Notice	1,153,687	53,406,333
Total	195,669,687	117,342,521

Notes To The Financial Statements (Continued)

9. Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Total	-	-

10. Acquisition Of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Communication Equipment	-	-
Purchase of computers ,Printers and IT Equipment's	-	17,118,765
Construction of roads	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	-	17,118,765

11. Finance Costs

	2023-2024	2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
<i>Specify</i>	-	-
Total	-	-

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep.e.t.c	2023-2024	2022-2023
			Kshs	Kshs
Central Bank Recurrent (CBK)-Kshs.	100020101018	Reccurent	53,578,197	48,709
Coop Bank Operations-Kshs.	01141545120500	Recurrent	28,280	(953,462)
Coop Bank Salary -Kshs.	0124A54520500	Recurrent	(15,184,053)	1,262,560
Family Bank Salary-Kss.	078000056916	Recurrent	(41,395,207)	(39,267,364)
Total			(2,972,783)	(38,909,557)

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

13B. Cash In Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

14. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests-Coop Bank	20,000	52,848,455
Government Imprests-CBK	153,000	-
Salary Advances	-	-
Total	173,000	52,848,455

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

15. Third Party Deposits and Advances

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Retentions	-		-	
Total	-		-	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

16. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	(38,909,557)	4,641,273
Cash In Hand	-	-
Imprests and advances	52,848,455	13,776,430
Total	13,938,898	18,417,703

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

17. Prior Year Adjustments

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

18. Changes In Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	52,848,455	13,776,430
Closing Imprests and Advances As At 30 th June 2024 (Disclosed in statement of Financial position)	173,000	52,848,455
Change In Imprests and Advances (Disclosed in the Cashflow statement)	52,675,455	(39,072,025)

19. Changes In Third-Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023.	-	-
Closing Third Party Deposits and Retention As At 30 th June 2024.	-	-
Change In Third Party Deposits and Retention	-	-

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods and Services	-	317,835,142	61,602,708	256,232,434
Total	-	317,835,142	61,602,708	256,232,434

2. Pending Staff Payables (See Annex 2)

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

3. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Total	-	-

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

Payments made by third parties	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Total	-	-

4. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	45,237,964	194,788,580
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	45,237,964	194,788,580
<u>Transfers from related parties</u>		
Transfers from the CRF	1,309,842,525	1,227,482,154
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	1,355,080,489	1,422,270,734

5. Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

6. Program for Results (PforR) Disclosure

This disclosure note is for entities that are implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of the PforR:	
Financing Partners:	
Purpose of the PforR:	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	-
2. <i>Use of goods and Services</i>	-
3. <i>Grants and Subsidies</i>	-
4. <i>Building of ECDE facilities</i>	-
5. <i>Others (specify)</i>	-
Sub-total	-
Cumulative Actual Expenditures to date	-

7. Progress On Follow On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor		Management comments	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion				
1.	<p>Undisclosed Expenditure on Casual Workers-Records maintained by the County Assembly, including the manual payroll, indicate that the County Assembly engaged eleven (11) casual workers during the year each earning Kshs.14,000 per month totaling Kshs.154,000 per month and translating to Kshs.1,848,800 during the year. However, the expenditure has not been disclosed in the financial statements amount of Kshs.497,900,739 in respect of compensation of employees in Note 4. Further, the personal files of the workers do not include their contract renewal letters. In addition, it is not clear how casuals were engaged since there was no evidence of approval by the County Assembly Service Board.</p> <p>In the circumstances, the accuracy and completeness of the expenditure of Kshs.497,900,739 on compensation of employees could not be confirmed.</p>		Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
2	<p>Failure to Disclose Previous Pending Accounts Payables-The audited financial statements for the year ended 30 June, 2022 reflected, under Note 1 on Other Disclosures, a pending accounts payables balance of Kshs.53,028,597. However, the financial statements for the year ended 30 June, 2023 reflect pending bills of Kshs.88,000,000 being additions during the year under review. No explanation and</p>		Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024

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	Documentary evidence was provided on how the previous year's balance was cleared. In the circumstances, the accuracy and completeness of pending accounts payables balance of Kshs.88,000,000 could not be confirmed.		
3	Un-Supported Expenditure		
3.1	Foreign Travel Payments -The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.27,683,670 relating to foreign travel and subsistence. Further, the amount of Kshs.27,683,670 includes Kshs.1,044,700 paid as reimbursement of per diem and air tickets to facilitate two officers attend a 5-day institute of Certified Public Accountants of Kenya (ICPAK) seminar on leadership, governance and accountability in Dubai, United Arab Emirates. However, relevant supporting documents such as travel clearance by the Authorized Officer, boarding passes, signed list of participants for each day of the meeting, programme of the event and training certificates were not provided for audit review.	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
3.2	Hospitality Supplies and Services -The statement of receipts and payments reflects expenditure on use of goods and services totaling Kshs.406,175,294 which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.59,641,172 relating to hospitality supplies and services, out of which an amount of Kshs.6,870,000 was paid to various contractors and suppliers. However, the payments were not supported by electronic tax registers, local purchase/service orders, delivery notes, goods received notes, inspection and acceptance certificates and quotations.	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
3.3	Office and General Supplies and Services -The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.9,613,382 relating to office and general supplies and services. However, the amount of Kshs.9,613,382 includes Kshs.2,457,500 incurred on purchase of various items that was not supported with procurement documents and stores records.	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
3.4	Routine Maintenance - Other Assets -The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as	Management has put in place strategies	By December 2024

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	<p>disclosed in Note 5 to the financial statements, includes an amount of Kshs.10,645,217 relating to routine maintenance - other assets. The amount of Kshs.10,645,217 includes Kshs.9,985,037 paid to various contractors to repair hansard equipment, office furniture, painting of building and supply of materials for the County Assembly. However, it was not possible to confirm whether work was done to satisfaction of the Assembly as there were no inspection and acceptance certificates or reports.</p> <p>In the circumstances, the accuracy and completeness of the expenditure under use of goods and services amounting to Kshs.406,175,294 could not be confirmed.</p>	to reconcile and provide attachments for audit review	
4	<p>Inaccuracy of Outstanding Imprest-The statement of assets and liabilities reflects an outstanding balance of Kshs.52,848,455 in respect of imprests and advances as disclosed in Note 14 and Annex 5 to the financial statements. However, the balance differs from the Kshs.43,250,696 shown in the imprest register and imprest warrants resulting to an unexplained and unreconciled variance of Kshs.9,597,759. In addition, no explanation was provided for failure to have the imprests surrendered or accounted for in time.</p> <p>In the circumstances, the accuracy and completeness of the imprest and advances balance of Kshs.52,848,455 could not be confirmed.</p>	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
	Basis for Conclusion		
1.	<p>Irregular Salary Incremental Credits to Staff-Review of the payroll revealed that staff members specifically those in Job Groups Q and S (equivalent of CASB 4 and CASB 2 respectively) in the County Assembly earned special salaries in the form of incremental credits amounting to Kshs.1,201,840. This was done despite the staff having reached their maximum annual incremental limits.</p> <p>No evidence was provided of concurrence from the Salaries and Remuneration Commission to support the payment of the incremental credits, contrary to the Salaries and Remuneration Review Commission review of salaries for County Government employees at the County Assemblies as supported by Phase IV of the Salaries Review Commission review of salaries which was effective from 1 July,2020. In the circumstances, Management was in breach of the law.</p>	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
2	<p>No-Remittance of Statutory Dues-Review of the payroll revealed that a total of</p>	Management has put in place strategies	By December 2024

	<p>Kshs.2,385,100 was deducted from employees in respect of National Hospital Insurance (NHIF) contributions and Kshs.36,670,569 in respect of LAPFUND. However, only Kshs.1,906,650 and Kshs.22,148,672 were remitted to the Funds leaving unremitted balances of Kshs.478,450 and 14,521,897 respectively. This is contrary to Regulation 22(2)(a) of the Public Finance Management (County Governments) Regulations, 2015, which requires Accounting Officers to comply with any tax, levy, duty, pension, commitments and audit commitments as may be provided for by legislation.</p> <p>In the circumstances, Management was in breach of the law.</p>	to reconcile and provide attachments for audit review	
3	<p>Lack of Staff Ethnic Diversity-Review of human resource records including the payroll indicated that during the year under review, the County Assembly had eighty-seven (87) employees, out of which eighty-four (84) employees or 97% were from one ethnic community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".</p> <p>In the circumstances, Management was in breach of the law.</p>	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024
4	<p>Failure to Construct the Speaker's Official Residence-During the year under review, the Assembly paid a total amount of Kshs.960,000 as house allowances to the Speaker at a rate of Kshs.80,000 per month. However, the Salaries and Remuneration Commission had set and communicated a housing benefit for County Governors, Deputy Governors and County Assembly Speakers. The Commission, through subsequent Circulars Ref. SRC/TS/COG/6/61/48 VOL II dated 20 May, 2019 and Circular Ref. SRC/TS/CGOW3/61NOL.V(44) dated 14 August, 2020 extended the deadline for meeting the directive to 30 June, 2022 on which date the option for Counties paying rent or leasing houses for the eligible State Officers' official residential houses would cease. However, the County Assembly of Kakamega is yet to comply with the directive.</p> <p>In the circumstances, Management was in breach of the law</p>	Management has put in place strategies to reconcile and provide attachments for audit review	By December 2024

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5	<p>Failure to Withhold VAT on Consultancy Services-The statement of receipts and payments reflects an amount of Kshs.406,175,294 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.28,763,276 relating to other operating expenses out of which Kshs.11,766,474 was incurred on consultancy services. However, the providers of the consultancy services were paid in full without withholding 5% VAT contrary to Section 4(1) and (2) of the Income Tax Act, Cap.470.In the circumstances, Management was in breach of the law.</p>	<p>Management has put in place strategies to reconcile and provide attachments for audit review</p>	<p>By December 2024</p>
6	<p>Unsupported Overdrawn Bank Balances-The statement of financial assets and liabilities reflects a negative balance of Kshs.38,909,557 in respect of cash and cash equivalents which, as disclosed in Note 13A to the financial statements, includes two overdrawn bank accounts, one by Kshs.953,462 and the other by Kshs.39,267,364. No explanation was provided for overdrawing the bank accounts. This is contrary to Section 119(4) of the Public Finance Management Act, 2012, which prohibits an accounting officer of a County Government entity from causing a bank account to be overdrawn beyond the limit authorized by the County Treasury. No evidence was provided to show that the County Treasury had authorized any limit hence it was not possible to confirm whether the two overdrawn balances were within authorized limits. In the circumstances, Management was in breach of the law.</p>	<p>Management has put in place strategies to reconcile and provide attachments for audit review</p>	<p>By December 2024</p>



Dr. Donald Keya Manyala, Ph.D
 Clerk of the County Assembly

16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

SUPPLIERS AND MEMBERS OUTSTANDING BILLS		FINANCIAL YEAR				
2023/2024						
NAME	DETAILS	AMOUNT	PAID	BALANCE	DATE	LPONUMBER
KAKAMEGA SPORTS CLUB	CONFERENCE	1,997,500	980,000	1,017,500	4.3.2024	VARIOUS
DOUBLE SHASA	PRINTING AND PHOTOCOPY	3,219,230	2,126,870	1,092,360	7.11.2023	VARIOUS
DOUBLE SHASA	STATIONERY	727,500		727,500	6/11/2023	4157864
CAF	SUBSCRIPTIONS	5,000,000	2,034,000	2,966,000	01.07.2023	
EXPONUS AGENCIES	CASA UNIFORMS	1,342,000	900,000	442,000	07.08.2023	415795
GANARAZ CONTRACTORS	SUPPLY OF PRINTING PAPERS	675,000	300,000	375,000	25.10.2023	4157857
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	TRAINING	301,600		301,600	16.10.2023	2071080
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	TRAINING	72,500		72,500	03.11.2023	2120209
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	TRAINING	118,000		118,000		
OKONG'O WANDAGO & CO. ADVOCATES	PUBLIC SERVICE	1,180,000		1,180,000	28.02.24	
ICPAK	TRAINING	385,000		385,000	01.9.2023	2071055
ICPAK	TRAINING	118,000		118,000	13.09.23	
ICPAK	TRAINING	118,000		118,000	29.09.2023	2071074
ICPAK	TRAINING	227,200		227,200	21.09.2023	2071070
KENYA INSTITUTE OF PUBLIC POLICY	TRAINING	650,000	350,000	300,000	04.09.2023	2120186
LAW SOCIETY OF KENYA	TRAINING	2,772,500	1,000,000	1,772,500	07.08.2023	4157904
MUZINTH INVESTMENT	SUPPLY OF SPORTS WEAR	1,050,000	350,000	700,000	28.10.2023	VARIOUS
NANGAMI SECURITY	SECURITY SERVICES	62,513		62,513		
OKEND ENTERPRISE	PHOTOCOPY AND PRINTING	501,600	425,000	76,600	14.9.2023	2071063
OKEND ENTERPRISE	PRINTING AND PHOTOCOPY	2,302,325	1,500,000	802,325	07.08.2023	VARIOUS
OUTDAYS TOURS & TRAVEL	AIR TRAVEL	70,000		70,000	01.09.2023	25071056
PUBLIC SECTOR ACCOUNTING BOARD	TRAINING					

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THE COMPUTER SOCIETY OF KENYA	TRAINING	81,200		81,200	29.9.2023	2071073
TERANNOVA AUTOSPARES LTD	MOTOR VEHICLE SERVICING	50,496		50,496	15.03.24	
TERANNOVA AUTOSPARES LTD	MOTOR VEHICLE SERVICING	54,978		54,978	18.03.24	
TERANNOVA AUTOSPARES LTD	MOTOR VEHICLE SERVICING	53,568		53,568	3.4.24	
TERANNOVA AUTOSPARES LTD	MOTOR VEHICLE SERVICING	48,034		48,034	29.04.24	
JIMALE ENTERPRISES	CATERING SERVICES	770,000		770,000		
JIMALE ENTERPRISES	CATERING SERVICES	667,500		667,500		
THE CPST	TRAINING	300,800		300,800	17.10.2023	2071086
THE STAR PUBLICATIONS	ADVERTISEMENT	1,310,923		1,310,923	31.8.2023	2071053
THE STAR PUBLICATIONS	ADVERTISEMENT	169,360		169,360	14.4.2024	2120373
THE STAR PUBLICATIONS	ADVERTISEMENT	169,360		169,360	10.4.2024	2120371
WELYTE LINK	SUPPLY OF WATER	650,000		650,000	08.09.2023	2120190
WESTON HOTEL	CONFERENCE FACILITIES	380,000	294,000	86,000	31.07.2023	2120201
WESTON HOTEL	CONFERENCE FACILITIES	608,000		608,000	21.02.2024	9843
WESTON HOTEL	CONFERENCE FACILITIES	425,600		425,600	21.02.2024	9844
INVEST AND GROW SACCO	KATECO RENT	19,075,065	7,400,000	11,675,065	07.08.2023	
KENYA SCHOOL OF GOVERNMENT	TRAINING	242,200		242,200	29.9.2023	2071072
KENYA SCHOOL OF GOVERNMENT	TRAINING	65,000		65,000	6.9.2023	2071058
KENYA SCHOOL OF GOVERNMENT	TRAINING	120,640		120,640	10.11.2023	2071091
GERVASE B KAKHAABI	SUPPLY OF STATIONERY	76,000		76,000	26.09.23	
GERVASE B KAKHAABI	SUPPLY OF STATIONERY	635,000		635,000	03.11.2023	
KNOCO AGENCIES	SUPPLY OF STATIONERY	1,400,800		1,400,800	21.03.23	
KNOCO AGENCIES	SUPPLY OF DRINKING WATER	1,483,000		1,483,000		
MIGRATE GENERAL ENTERPRISES	ASSORTED MEDICAL EQUIPMENTS	279,800		279,800	15.8.23	4157919
MIGRATE GENERAL ENTERPRISES	SPORT WEARS	97,060		97,060	8.7.23	4157915
MIGRATE GENERAL ENTERPRISES	SWIMMING COSTUMES	650,000		650,000	8.7.24	4157916
MIGRATE GENERAL ENTERPRISES	NETBALL COSTUMES	115,500		115,500	8.7.24	4157914
NYIBO AGENCIES	CASA EQUIPMENT	1,536,200		1,536,200		VARIOUS
TRIDENT INSURANCE	MEDICAL COVER	42,778,677	32,500,000	10,278,677	11.10.23	CONTRACT

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JOHN CELLE BROKERS	WIBA&GPA COVER	10,978,346	3,050,000	7,928,346	23.11.23	CONTRACT
CIALA RESORT	CONFERENCE FACILITIES	15,319,100	1,500,000	13,819,100	1.3.2023	VARIOUS
GESTERED TRAVEL& TOURS	AIR TRAVEL	1,947,000		1,947,000		VARIOUS
DESTINY WORLD TOURS	AIR TRAVEL	1,875,000		1,875,000		
CHAYIL VENTURES	HOSPITALITY SERVICES	440,000		440,000		
CHAYIL VENTURES	HOSPITALITY SERVICES	602,000		602,000		
CHAYIL VENTURES	HOSPITALITY SERVICES	315,000		315,000		
HELLENIS GUEST HOUSE	CONFERENCE FACILITIES	695,000	395,000	300,000		
HELLENIS GUEST HOUSE	CONFERENCE FACILITIES	650,000		650,000		
DIAMOND ROCK MOTEL	CONFERENCE FACILITIES	1,923,100	500,000	1,423,100		
THE KHALIVE ENTERPRISES	OFFICE SUPPLIES	306,000		306,000	22.2.24	
THE KHALIVE ENTERPRISES	OFFICE SUPPLIES	480,000		480,000	22.2.24	
THE KHALIVE ENTERPRISES	OFFICE SUPPLIES	484,000		484,000	22.2.24	
CHOSEN REAGENTS ENTERPRISES	SUPPLY OF STATIONERY	650,000	300,000	350,000		
CHOSEN REAGENTS ENTERPRISES	SUPPLY OF STATIONERY	749,000		749,000		
KAMSA ENTERPRISES	OFFICE MAINENANCE	821,948	250,000	571,948		
KENYA REVENUE AUTHORITY	TAX ASSESMENT 2020/21	32,145,975		32,145,975		
PROVIDENT FUND	MEMBERS SAVINGS ARREARS	17,039,111	4,285,038	12,754,073		
PROVIDENT FUND	ACCRUED INTEREST	21,316,627		21,316,627		
BRANO INVESTMENT LIMITED	SUPPLY OF HANSARD EQUIPMENT	50,000,000		50,000,000		
BRANO INVESTMENT LIMITED	SUPPLY OF E-PARLIAMENT	12,902,700		12,902,700		
SPECIAL COMMITTEES	(AUDIT,CASB,KYMCA,PLWDs,C AF)	10,716,900		10,716,900		
COMMITTEE PENDING BILLS FY 23/24	COMMITTEE BILLS	24,658,650	1,162,800	23,495,850		VARIOUS
STAFF PENDING BILLS FY 23/24	STAFF PENDING BILLS	12,961,220		12,961,220		VARIOUS
GARNISHEE ORDER E067 OF 2022 (DEBORAH)		673,236		673,236		
TOTAL		317,835,142	61,602,708	256,232,434		

Annex 2 – Analysis Of Pending Staff Payables

PENDING COMMITTEE BILLS FY 2023/2024				
	DATE	COMMITTEE	PURPOSE	AMOUNT
1	24/05/2024	FINANCE COMMITTEE	TRAINING ON REALIZING FULL POTENTIAL IN COLLECTING OWN REVENUE	307,200
2	5/7/2024	WOMEN CAUCUS(MODESTA AUKA)	AFRICAN WOMEN SUMMIT IN NAIROBI	86,750
3	15/05/2024	BUDGET AND APPROPRIATION COMMITTEE	REPORT WRITING ON SUPPLEMENTARY 2 FY 2023-24	3,431,200
5	16/04/2024	CAUCUS OF MAJORITY PARTY LEADERS	CAUCUS OF MAJORITY PARTY LEADERS	48,000
6	12/4/2024	PUBLIC ACCOUNTS COMMITTEE	OVERSIGHT ON AUDITED PROJECTS	372,200
7	26/02/2024	TRADE INDUSTRIALISATION AND TOURISM	CONSULTATIVE MEETING ON CAIP	2,039,000
8	2/1/2024	DISABILITY CAUCUS	FINAL VALIDATION OF MEDIA TOOLKITS	72,900
9	12/4/2023	BUDGET AND APPROPRIATION COMMITTEE	REPORT COMPILATION ON SUPPLEMENTARY 1 2023/24	2,349,600
10	18/12/2023	BUDGET AND APPROPRIATION COMMITTEE	REPORT WRITING ON MILIMANI ESTATE DEMOLITIONS	1,857,000
11	11/6/2023	FINANCE COMMITTEE	KAKAMEGA COUNTY ANNUAL DEVELOPMENT PLAN REPORT WRITING	2,860,000
12	23/11/2023	CARNAC	MEMBERS INDUCTION	1,243,000
13	17/11/2023	FINANCE COMMITTEE	HOST THE SENATE DELAGATION ON FINANCE AND ECONOMIC PLANNING	238,000
14	12/10/2023	ODM PARTY WOMEN CAUCUS	ATTEND A WORKSHOP BY FNF	774,000
15	25/09/2023	PUBLIC INVESTMENT COMMITTEE	INDUCTION ON MANDATE OF THE COMMITTEE.	1,200,000
16	9/4/2023	SELECTION COMMITTEE	RESTRUCTURE MEMBERSHIP TO COMMITTEES	1,280,000
17	13/09/2023	LANDS COMMITTEE	BENCHMARK WITH NAIROBI COUNTY ASSEMBLY	1,857,000
19	8/9/2023	LIASON COMMITTEE	CAPACITY BUILDING	3,480,000
				23,495,850

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SPECIAL COMMITTEES FY 2023/2024				
	DATE	COMMITTEE	PURPOSE	AMOUNT
1	17/04/2024	COUNTY ASSEMBLY SERVICE BOARD	BUNGOMA GROUND BREAKING	534,800
2	2/1/2024	MEMBERS OF STAFF	SEXUAL GENDER BASED VIOLENCE BILL	196,000
3	21/11/2023	DISABILITY CAUCUS	WORKSHOP-INTERNATIONAL DAY OF PEOPLE WITH DISABILITY	190,200
4	7/11/2023	ADHOC INVESTIGATION COMMITTEE	REPORT WRITING	235,000
	9.5.24	COUNTY ASSEMBLY SERVICE BOARD	MEETING WITH SENATE FINANCE & BUDGET COMMITTEES	1,126,800
5	17/10/2023	AUDIT COMMITTEE	SENSITIZATION FORUM	270,000
6	16/10/2023	WORLD SCOUT PARLIAMENTARY UNION	WSPU EXCHANGE PROGRAMME	927,600
7	6/10/2023	TENDER EVALUATION COMMITTEE	GROUP LIFE AND LAST EXPENSE COVER EVALUATION	904,000
8	2/10/2023	EVALUATION COMMITTEE	VARIOUS INSURANCE COVERS	1,808,800
9	27/09/2023	AUDIT COMMITTEE	AUDIT MEETINGS	98,900
	15.9.2023	EVALUATION COMMITTEE	MEDICAL IN SURANCE COVER	1,042,800
10	15/09/2023	EVALUATION COMMITTEE	MEDICAL IN SURANCE COVER	1,042,800
11	30/08/2023	EVALUATION COMMITTEE	PROVISION OF AUDIT CHARTER	188,400
12	23/08/2023	WORLD SCOUT PARLIAMENTARY UNION	MOU SIGNING CEREMONY	613,800
13	4/8/2023	CASA TECHNICAL COMMITTEE	SITTING ALLOWANCE COMPUTATION	185,000
14	2/8/2023	CASA TECHNICAL COMMITTEE	IDENTIFICATION OF VENUES.	1,110,000
15	18/07/2023	KYMCA	PROGRESS TRACKING	242,000
18	8/8/2023	KYMCA	LAUNCH OF STRATEGIC PLAN AND IMPLEMENTATION PLANNING	76,000
			TOTAL	10,716,900.00

KAKAMEGA COUNTY ASSEMBLY
STAFF 'S PENDING BILLS FY 2023/2024

DATE	NAME	ACTIVITY	AMOUNT
4/9/2023	ALEX MAKOKHA	LSK TRAINING	56,000
7/8/2023	ALEX MAKOKHA	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	33,600
23/11/2023	ALEX MAKOKHA	CAPACITY BUILDING ON CONTRACTING OUT OF TIER 2 CONTRIBUTIONS	22,400
3/11/2023	ALEX MAKOKHA	OFFICIAL DUTY WITH CLERK	22,400
26/10/2023	ALEX MAKOKHA	OFFICIAL DUTY WITH CLERK	22,400
11/9/2023	ALEX MAKOKHA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	28,000
13/06/2024	AMINA MUKONZO	REPORT WRITING ON PROJECT PLAN AND SYSTEM DESIGN	37,600
28/09/2023	ARNOLD WANGILA	PHOTOCOPYING OF FINANCE BILL REPORT	4,300
11/9/2023	BARABARA ADAGALA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	27,400
9/5/2024	BEATRICE ILLAVONGA	SENSITIZATION FORUM-CASH TO ACCRUAL	90,000
9/2/2024	BEATRICE ILLAVONGA	EACC STATEMENT RECORDING	46,000
10/1/2024	BEATRICE ILLAVONGA	PREPARATION OF WARD BASED CEILINGS	90,000
5/12/2023	BEATRICE ILLAVONGA	CBK REQUISITION	76,000
18/12/2023	BEATRICE ILLAVONGA	TENDER OPENING AND EVALUATION COMMITTEE	18,000
9/11/2023	BEATRICE ILLAVONGA	ICPAK TRAINING	59,000
10/11/2023	BEATRICE ILLAVONGA	CBK DSA REQUISITION	76,000
24/11/2023	BEATRICE ILLAVONGA	REPORT WRITING ON FUND MANAGEMENT	46,000
23/11/2023	BEATRICE ILLAVONGA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
19/10/2023	BEATRICE	PREPARATION OF QUARTER 1 REPORT	46,000

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	ILLAVONGA		
30/10/2023	BEATRICE ILLAVONGA	BUDGET TO MOMBASA	76,000
29/09/2023	BEATRICE ILLAVONGA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	74,000
15/09/2023	BEATRICE ILLAVONGA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/29	74,000
22/09/2023	BEATRICE ILLAVONGA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/29	74,000
11/9/2023	BEATRICE ILLAVONGA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	33,000
13/12/2023	BENARD ICHECHI	WORKING OVER THE WEEKEND	3,500
7/8/2023	BENARD OMONDI	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	37,600
24/11/2023	BENARD OMONDI	REPORT WRITING ON FUND MANAGEMENT	37,600
29/09/2023	BENARD OMONDI	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	60,000
15/09/2023	BENARD OMONDI	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/33	60,000
22/09/2023	BENARD OMONDI	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/33	60,000
13/06/2024	BENARD OMONDI	REPORT WRITING ON PROJECT PLAN AND SYSTEM DESIGN	37,600
18/12/2023	BENARD OMONDI	TENDER OPENING AND EVALUATION COMMITTEE	15,200
13/12/2023	BRAXIDES WEJULI	WORKING OVER THE WEEKEND	3,500
4/9/2023	BRIAN MINISHI	LSK TRAINING	76,000
14/06/2024	BRIAN OMONDI	LAUNCH OF MODEL TARRIFFS	33,600
4/9/2023	BRIAN OMONDI	LSK TRAINING	56,000
4/1/2024	CAROLINE MAKHANU	LUNCHES FOR HANSARD OFFICERS	17,500
4/9/2023	CAROLYNE MAKHANU	WORKING OVER THE WEEKEND	7,000
19/10/2023	CAROLINE MAKHANU	PREPARATION OF QUARTER 1 REPORT	37,600
30/10/2023	CAROLINE MAKHANU	BUDGET TO MOMBASA	62,000
6/9/2023	CAROLINE MAKHANU	LAUNDRY SERVICES	33,000
19/10/2023	CAROLINE MASABA	PREPARATION OF QUARTER 1 REPORT	16,600
7/8/2023	CAROLINE OKATO	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	46,000

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9/2/2024	CAROLINE OKATO	EACC STATEMENT RECORDING	46,000
5/12/2023	CAROLINE OKATO	CBK REQUISITION	76,000
9/11/2023	CAROLINE OKATO	ICPAK TRAINING	64,000
10/11/2023	CAROLINE OKATO	CBK DSA REQUISITION	76,000
29/11/2023	CAROLINE OKATO	FACILITATION TO SIT FOR SENIOR MANAGEMENT COURSE EXAM AT KSG	76,000
19/10/2023	CAROLINE OKATO	PREPARATION OF QUARTER 1 REPORT	46,000
30/10/2023	CAROLINE OKATO	BUDGET TO MOMBASA	76,000
22/09/2023	CAROLINE OKATO	TRAINING ON IFMIS	62,000
11/9/2023	CAROLINE OKATO	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	33,000
25/09/2023	CAROLINE OKATO	LUNCH FACILITATION FOR SCRABBLE TEAM	14,000
4/1/2024	CHARITY MALALA	LUNCHES FOR HANSARD OFFICERS	17,500
11/9/2023	CHARITY MALALA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	27,400
29/09/2023	CLEOPHAS KWEYU	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	25,000
15/09/2023	CLEOPHAS KWEYU	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/35	25,000
22/09/2023	CLEOPHAS KWEYU	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/35	25,000
9/2/2024	COLLINS BULUMA	EACC STATEMENT RECORDING	37,600
29/11/2023	COLLINS BULUMA	FACILITATION TO SIT FOR SENIOR MANAGEMENT COURSE EXAM AT KSG	62,000
7/8/2023	CYNTHIA KANARI	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	18,000
29/09/2023	CYNTHIA KANARI	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	25,000
15/09/2023	CYNTHIA KANARI	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/34	25,000
22/09/2023	CYNTHIA KANARI	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/34	25,000
22/05/2024	DANIEL OKWARO	ACCOMPANYING SPEAKER TO FUNERAL	4,000
4/9/2023	DANIEL OKWARO	LSK TRAINING	56,000
13/9/2023	DANIEL OKWARO	OFFICIAL DUTY -MOMBASA	56,000
8/1/2024	DAVID MWIMA	PUBLICITY	30,000
4/8/2023	DAVID MWIMA	MEETING WITH REPRESENTATIVES FROM GERMAN AGENCIES	21,000
25/03/2024	DENIS LUVEMBE	ATTEND 6TH ANNUAL HANSARD CONFERENCE	50,800
4/1/2024	DENIS LUVEMBE	LUNCHES FOR HANSARD OFFICERS	17,500
24/11/2023	DOREEN WESONGA	REPORT WRITING ON FUND MANAGEMENT	46,000

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23/11/2023	DOREEN WESONGA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
24/11/2023	ELECTINE MAKAMBO	REPORT WRITING ON FUND MANAGEMENT	37,600
25/09/2023	ELECTINE MAKAMBO	LUNCH FACILITATION FOR SCRABBLE TEAM	14,000
12/7/2023	ELECTINE MAKAMBO	ATTEND CERTIFIED HR,AUDITOR CONFERENCE	84,400
21/11/2023	ERIC WANGILA	OFFICIAL DUTY TO BUNGOMA	18,000
11/9/2023	ERIC WANGILA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	33,000
7/8/2023	ERNEST MAKHULO	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	46,000
18/12/2023	ERNEST MAKHULO	TENDER OPENING AND EVALUATION COMMITTEE	18,000
24/11/2023	ERNEST MAKHULO	REPORT WRITING ON FUND MANAGEMENT	46,000
23/11/2023	ERNEST MAKHULO	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
29/09/2023	ERNEST MAKHULO	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	74,000
15/09/2023	ERNEST MAKHULO	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/30	74,000
22/09/2023	ERNEST MAKHULO	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/30	74,000
29/08/2023	ERNEST MAKHULO	REFUND FOR PURCHASE OF SCRABBLE BOARD	7,200
7/8/2023	ESTHER ARIKO	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	50,400
5/12/2023	ESTHER ARIKO	CBK REQUISITION	84,000
18/12/2023	ESTHER ARIKO	TENDER OPENING AND EVALUATION COMMITTEE	20,800
3/11/2023	ESTHER ARIKO	REIMBURSMENT FOR TRAVELLING OUT OF STATION	33,600
23/11/2023	ESTHER ARIKO	CAPACITY BUILDING ON CONTRACTING OUT OF TIER 2 CONTRIBUTIONS	33,600
24/11/2023	ESTHER ARIKO	REPORT WRITING ON FUND MANAGEMENT	52,000
23/11/2023	ESTHER ARIKO	PRODUCTIVITY MAINSTREAMING IN KISUMU	100,800
27/11/2023	ESTHER ARIKO	CONSULTATIVE MEETING WITH COUNTY EXECUTIVE ON BUDGET IMPLEMENTATION	50,400
19/10/2023	ESTHER ARIKO	PREPARATION OF QUARTER 1 REPORT	54,400
30/10/2023	ESTHER ARIKO	REIMBURSMENT FOR TRAVELLING OUT OF STATION	33,600
30/10/2023	ESTHER ARIKO	BUDGET TO MOMBASA	90,000
29/09/2023	ESTHER ARIKO	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	88,000
15/09/2023	ESTHER ARIKO	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/24	88,000
22/09/2023	ESTHER ARIKO	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/24	88,000
11/9/2023	ESTHER ARIKO	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	33,000

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4/9/2023	ESTHER ARIKO	LSK TRAINING	84,000
12/7/2023	ESTHER ARIKO	ATTEND CERTIFIED HR,AUDITOR CONFERENCE	117,600
14/06/2024	ESTHER ISIYE	LAUNCH OF MODEL TARRIFFS	37,600
24/11/2023	ESTHER ISIYE	REPORT WRITING ON FUND MANAGEMENT	37,600
25/09/2023	ESTHER ISIYE	LUNCH FACILITATION FOR SCRABBLE TEAM	14,000
4/9/2023	ESTHER ISIYE	LSK TRAINING	62,000
18/06/2024	EVANS KATAMU	KIPRA ANNUAL GENERAL CONFERENCE	48,800
23/01/2024	EVANS KATAMU	INDUCTION	60,000
18/12/2023	EVANS KATAMU	TENDER OPENING AND EVALUATION COMMITTEE	15,200
29/09/2023	EVANS KATAMU	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	60,000
15/09/2023	EVANS KATAMU	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/38	60,000
22/09/2023	EVANS KATAMU	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/38	60,000
23/11/2023	EVANS MBECHÉ	PRODUCTIVITY MAINSTREAMING IN KISUMU	71,200
3/10/2023	FANUEL OMULINDI	PENDING BILLS	168,000
27/11/2023	FESTUS LIKUYANI	CONSULTATIVE MEETING WITH COUNTY EXECUTIVE ON BUDGET IMPLEMENTATION	33,600
26/09/2023	FESTUS LIKUYANI	OFFICIAL DUTY IN KISUMU	11,200
11/9/2023	FESTUS LIKUYANI	OFFICIAL DUTY	22,400
4/8/2023	GILBERT ONGACHI	MEETING WITH REPRESENTATIVES FROM GERMAN AGENCIES	21,000
25/03/2024	GRACE WEKESA	ATTEND 6TH ANNUAL HANSARD CONFERENCE	62,000
4/1/2024	GRACE WEKESA	LUNCHES FOR HANSARD OFFICERS	17,500
19/01/2024	GRACE WEKESA	ROUTINE MAINTANANCE OF HANSARD MACHINE	80,000
4/12/2023	HENRY OKOTH	UNDERPAYMENT OF OFFICE FLOAT	7,800
18/12/2023	HILLARY WANGA	TENDER OPENING AND EVALUATION COMMITTEE	10,400
29/09/2023	HILLARY WANGA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	36,000
15/09/2023	HILLARY WANGA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/36	36,000
22/09/2023	HILLARY WANGA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/36	36,000
4/9/2023	HILLARY WANGA	WORKING OVER THE WEEKEND	7,000
19/10/2023	ISAAC ISABWA	PREPARATION OF QUARTER 1 REPORT	16,600
6/5/2024	JACK OBOTE	PENDING BILLS	200,100

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18/06/2024	JAKES OKANYA	KIPRA ANNUAL GENERAL CONFERENCE	20,800
14/09/2023	JAMES ETABALE	ELREB POLICY MAKERS WORKSHOP IN MOMBASA	28,000
14/06/2024	JAMES NAMATSI	LAUNCH OF MODEL TARRIFFS	54,600
23/11/2023	JAMES NAMATSI	CAPACITY BUILDING ON CONTRACTING OUT OF TIER 2 CONTRIBUTIONS	36,400
27/11/2023	JAMES NAMATSI	CONSULTATIVE MEETING WITH COUNTY EXECUTIVE ON BUDGET IMPLEMENTATION	54,600
18/06/2024	JANET MWOMBE	KIPRA ANNUAL GENERAL CONFERENCE	48,800
10/1/2024	JEAN OPANDA	WARD BASED PROJECT LAUNCH	35,000
10/1/2024	JEAN OPANDA	PREPARATION OF WARD BASED CEILINGS	90,000
7/8/2023	JOHN ANYANGA	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	37,600
18/12/2023	JOHN ANYANGA	TENDER OPENING AND EVALUATION COMMITTEE	15,200
24/11/2023	JOHN ANYANGA	REPORT WRITING ON FUND MANAGEMENT	37,600
29/09/2023	JOHN ANYANGA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	60,000
15/09/2023	JOHN ANYANGA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/31	60,000
22/09/2023	JOHN ANYANGA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/31	60,000
13/12/2023	JOSECK ONYANGO	WORKING OVER THE WEEKEND	3,500
13/06/2024	JOSELYNE MUGOYA	REPORT WRITING ON PROJECT PLAN AND SYSTEM DESIGN	37,600
12/7/2023	JUDITH DONDE	ATTEND CERTIFIED HR,AUDITOR CONFERENCE	104,000
6/5/2024	JUDITH MAKOKHA	AUTHENTICATION OF CERTIFICATES	187,920
23/11/2023	JUDITH MAKOKHA	CAPACITY BUILDING ON CONTRACTING OUT OF TIER 2 CONTRIBUTIONS	24,000
24/11/2023	JUDITH MAKOKHA	REPORT WRITING ON FUND MANAGEMENT	46,000
23/11/2023	JUDITH MAKOKHA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
12/7/2023	JUDITH MAKOKHA	ATTEND CERTIFIED HR,AUDITOR CONFERENCE	104,000
20/09/2023	KEVIN MAHELO	UDA'S NATIONAL GOVERNING COUNCIL MEETING	48,000
7/8/2023	KULTHUM ATEMBA	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	46,000
23/11/2023	KULTHUM ATEMBA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
11/9/2023	KULTHUM ATEMBA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	33,000
4/9/2023	KULTHUM ATEMBA	LSK TRAINING	76,000
14/09/2023	LILIAN OSIEMA	ELREB POLICY MAKERS WORKSHOP IN MOMBASA	28,000
10/1/2024	LINET ODUNGA	WARD BASED PROJECT LAUNCH	35,000

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18/12/2023	LINET ODUNGA	TENDER OPENING AND EVALUATION COMMITTEE	15,200
24/11/2023	LINET ODUNGA	REPORT WRITING ON FUND MANAGEMENT	37,600
29/09/2023	LINET ODUNGA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	60,000
15/09/2023	LINET ODUNGA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/25	60,000
22/09/2023	LINET ODUNGA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/25	60,000
14/06/2024	LUCAS KHANDA	LAUNCH OF MODEL TARRIFFS	37,600
4/9/2023	LUCAS KHANDA	WORKING OVER THE WEEKEND	7,000
25/09/2023	LUCAS KHANDA	LUNCH FACILITATION FOR SCRABBLE TEAM	14,000
25/09/2023	LUCAS KHANDA	PURCHASE OF NEW CURTAINS	20,700
1/11/2023	MILLICENT IMBWAGA	WORKSHOP ON WESTMINISTER FOUNDATION FOR DEMOCRACY	50,800
14/09/2023	MILTON OMUKUNDA	ELREB POLICY MAKERS WORKSHOP IN MOMBASA	28,000
30/05/2024	NANCY DALLA	AUDIT COMMITTEE	39,950
13/12/2023	NANCY ONUKO	WORKING OVER THE WEEKEND	3,500
24/11/2023	NELPHAT MBATI	REPORT WRITING ON FUND MANAGEMENT	46,000
23/11/2023	NELPHAT MBATI	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
22/05/2024	NELSON KUBATI	ACCOMPANYING SPEAKER TO FUNERAL	4,000
13/12/2023	NELSON KUBATI	WORKING OVER THE WEEKEND	3,500
29/09/2023	NELSON KUBATI	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	60,000
15/09/2023	NELSON KUBATI	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/37	60,000
22/09/2023	NELSON KUBATI	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/37	60,000
7/8/2023	NICHOLAS ANYA	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	46,000
10/1/2024	NICHOLAS ANYA	WARD BASED PROJECT LAUNCH	35,000
10/1/2024	NICHOLAS ANYA	PREPARATION OF WARD BASED CEILINGS	90,000
24/11/2023	NICHOLAS ANYA	REPORT WRITING ON FUND MANAGEMENT	46,000
23/11/2023	NICHOLAS ANYA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
27/11/2023	NICHOLAS ANYA	CONSULTATIVE MEETING WITH COUNTY EXECUTIVE ON BUDGET IMPLEMENTATION	46,000
29/09/2023	NICHOLAS ANYA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	74,000
15/09/2023	NICHOLAS ANYA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/32	74,000
22/09/2023	NICHOLAS ANYA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/32	74,000

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4/9/2023	NICHOLAS ANYA	LSK TRAINING	76,000
7/8/2023	OSCAR LUKUNZA	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	46,000
9/2/2024	OSCAR LUKUNZA	EACC STATEMENT RECORDING	46,000
15/02/2024	OSCAR LUKUNZA	CASB BRIEFING MEETING	15,000
16/02/2024	OSCAR LUKUNZA	CASB BRIEFING MEETING	62,050
16/02/2024	OSCAR LUKUNZA	COB SUBMISSION	76,000
5/12/2023	OSCAR LUKUNZA	CBK REQUISITION	18,000
18/12/2023	OSCAR LUKUNZA	TENDER OPENING AND EVALUATION COMMITTEE	59,000
9/11/2023	OSCAR LUKUNZA	ICPAK TRAINING	76,000
10/11/2023	OSCAR LUKUNZA	CBK DSA REQUISITION	46,000
24/11/2023	OSCAR LUKUNZA	REPORT WRITING ON FUND MANAGEMENT	88,000
23/11/2023	OSCAR LUKUNZA	PRODUCTIVITY MAINSTREAMING IN KISUMU	74,000
29/09/2023	OSCAR LUKUNZA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	74,000
15/09/2023	OSCAR LUKUNZA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/27	74,000
22/09/2023	OSCAR LUKUNZA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/27	21,000
4/8/2023	OSCAR LUKUNZA	MEETING WITH REPRESENTATIVES FROM GERMAN AGENCIES	88,000
23/11/2023	PATRICK LITABA	PRODUCTIVITY MAINSTREAMING IN KISUMU	22,400
11/9/2023	PATRICK OKORO	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	22,400
2/8/2023	PATRICK OKORO	OFFICIAL DUTY IN KISUMU	22,400
4/8/2023	PATRICK OKORO	OFFICIAL DUTY IN KISUMU	33,400
28/06/2024	PAUL ALWANYI	PAYMENT OF ARREARS TO AIDES	62,000
4/9/2023	PAUL NGUTUKU	LSK TRAINING	16,600
19/10/2023	PAUL WAFULA	PREPARATION OF QUARTER 1 REPORT	18,000
18/12/2023	PETER MUTOKA	TENDER OPENING AND EVALUATION COMMITTEE	46,000
24/11/2023	PETER MUTOKA	REPORT WRITING ON FUND MANAGEMENT	88,000
23/11/2023	PETER MUTOKA	PRODUCTIVITY MAINSTREAMING IN KISUMU	74,000
29/09/2023	PETER MUTOKA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	74,000
15/09/2023	PETER MUTOKA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/26	74,000
22/09/2023	PETER MUTOKA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/26	21,000
4/8/2023	PETER MUTOKA	MEETING WITH REPRESENTATIVES FROM GERMAN AGENCIES	21,000

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22/05/2024	PETER WERE	ACCOMPANYING SPEAKER TO FUNERAL	4,000
27/11/2023	PETER WERE	NIGHT OUT WHILE ON OFFICIAL DUTY	22,400
6/11/2023	PETER WERE	OFFICIAL DUTY KISUMU	22,400
4/8/2023	PETER WERE	INSPECTION FEE	4,600
13/06/2024	PHYLIS ONGALE	REPORT WRITING ON PROJECT PLAN AND SYSTEM DESIGN	37,600
4/1/2024	PHYLIS ONGALE	LUNCHES FOR HANSARD OFFICERS	17,500
4/9/2023	PHYLVANNE INZIANI	LSK TRAINING	76,000
25/09/2023	PYLVANNE INZIANI	LUNCH FACILITATION FOR SCRABBLE TEAM	14,000
10/1/2024	RAMADHAN MOHAMMED	PREPARATION OF WARD BASED CEILINGS	73,200
23/01/2024	RAMADHAN MOHAMMED	AIRPORT TRANSFER AND PARCEL SENDING	8,000
27/11/2023	RAMADHAN MOHAMMED	CONSULTATIVE MEETING WITH COUNTY EXECUTIVE ON BUDGET IMPLEMENTATION	37,600
31/10/2023	RAMADHAN MOHAMMED	DELIVERY OF IEBC LETTERS	18,000
30/10/2023	RAMADHAN MOHAMMED	BUDGET TO MOMBASA	62,000
4/9/2023	RAMADHAN MOHAMMED	LSK TRAINING	62,000
22/05/2024	REUBEN ODONGO	ACCOMPANYING SPEAKER TO FUNERAL	4,000
13/12/2023	REUBEN ODONGO	WORKING OVER THE WEEKEND	3,500
1/11/2023	RHODA ANGAYO	WORKSHOP ON WESTMINISTER FOUNDATION FOR DEMOCRACY	31,200
7/8/2023	RODGERS ANDOLA	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	18,000
28/06/2024	SHEBAN NAMBIRO	PAYMENT OF ARREARS TO AIDES	16,600
14/06/2024	SIMON WEKESA	LAUNCH OF MODEL TARRIFFS	33,600
1/12/2023	SIMON WEKESA	NIGHT OUT WHILE ON OFFICIAL DUTY	33,600
9/12/2023	SIMON WEKESA	NIGHT OUT WHILE ON OFFICIAL DUTY	6,000
23/11/2023	SIMON WEKESA	CAPACITY BUILDING ON CONTRACTING OUT OF TIER 2 CONTRIBUTIONS	22,400
29/08/2023	SIMON WEKESA	NIGHT OUT WHILE ON OFFICIAL DUTY	22,400
9/5/2024	SOLOMON MWALATI	SENSITIZATION FORUM-CASH TO ACCRUAL	73,200

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7/8/2023	SOLOMON MWALATI	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	37,600
24/11/2023	SOLOMON MWALATI	REPORT WRITING ON FUND MANAGEMENT	37,600
30/05/2024	STEPHEN SAKWA	AUDIT COMMITTEE	59,100
13/06/2024	STEVE WAMBANI	REPORT WRITING ON PROJECT PLAN AND SYSTEM DESIGN	46,000
25/09/2023	STEVE WAMBANI	FIDIC -CONDITIONS OF CONTRACT WORKSHOP	90,000
27/10/2023	SUSAN ADHIAMBO	COMPLETION OF SENIOR LEADERSHP DEVELOPMENT PROGRAM	104,000
18/06/2024	SUSAN MUSUMBA	KIPRA ANNUAL GENERAL CONFERENCE	60,000
23/11/2023	SUSAN MUSUMBA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
25/09/2023	SUSAN MUSUMBA	LUNCH FACILITATION FOR SCRABBLE TEAM	14,000
18/12/2023	SUSAN SIMIYU	TENDER OPENING AND EVALUATION COMMITTEE	15,200
14/06/2024	SYLVIA NANDI	LAUNCH OF MODEL TARRIFFS	37,600
7/11/2023	SYLVIA NANDI	TRAVELLING TO PICK SPEAKERS VISA	28,400
16/10/2023	SYLVIA NANDI	TRIP TO NAIROBI TO DELIVER DOCUMENTS	22,400
11/9/2023	SYLVIA NANDI	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	27,400
4/9/2023	SYLVIA NANDI	LSK TRAINING	62,000
23/11/2023	SYLVIA WANDAKA	PRODUCTIVITY MAINSTREAMING IN KISUMU	88,000
11/9/2023	SYLVIA WANDAKA	CONSULTATIVE MEETING ON WELLNESS IN ELDORET	33,000
9/5/2024	TRACY FLORENCE	SENSITIZATION FORUM-CASH TO ACCRUAL	90,000
7/8/2023	TRACY FLORENCE	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	46,000
9/2/2024	TRACY FLORENCE	EACC STATEMENT RECORDING	46,000
9/11/2023	TRACY FLORENCE	ICPAK TRAINING	59,000
19/10/2023	TRACY FLORENCE	PREPARATION OF QUARTER 1 REPORT	46,000
30/05/2024	TUBMAN WALABA	AUDIT COMMITTEE	38,400
20/06/2024	URBAN MURUNGA	BUNDLES TO AMMEND PAYROLL	5,000
18/12/2023	URBAN MURUNGA	TENDER OPENING AND EVALUATION COMMITTEE	15,200
24/11/2023	URBAN MURUNGA	REPORT WRITING ON FUND MANAGEMENT	37,600
22/09/2023	URBAN MURUNGA	TRAINING ON IFMIS	50,800
29/09/2023	URBAN MURUNGA	EVALUATION OF PROVISION OF GENERAL INSURANCE COVER	60,000
15/09/2023	URBAN MURUNGA	EVALUATION ON PROVISION OF MEDICAL INSURANCE COVER FY 23/28	60,000

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22/09/2023	URBAN MURUNGA	EVALUATION ON WIBA PLUS GROUP PERSONAL ACCIDENT COVER FY 23/28	60,000
10/1/2024	VERONICA MANGENI	WARD BASED PROJECT LAUNCH	35,000
10/1/2024	VERONICA MANGENI	PREPARATION OF WARD BASED CEILINGS	73,200
27/11/2023	VERONICA MANGENI	CONSULTATIVE MEETING WITH COUNTY EXECUTIVE ON BUDGET IMPLEMENTATION	37,600
7/8/2023	VIVIAN KWEYU	REVIEW OF FY 2022/2023 SUPPORTING DOCUMENTS	18,000
			12,961,220

Annex 3 – Analysis Of Reconciliation of Transfers from County Revenue Fund (CRF)

TRANSFERS TO COUNTY ASSEMBLY FROM COUNTY REVENUE FUND					
DATE	PAYEE	DETAILS	ALLOCATION	REF NO	AMOUNT
	FIRST QUARTER				
8/14/2023	TREASURY ORDER DD 11082023	Transfer	6530101	FT23226BWS8M	26,747,896
8/14/2023	TREASURY ORDER DD 11082023	Transfer	6530101	FT232266XQJH	57,908,121
8/14/2023	TREASURY ORDER DD 11082023	Transfer	6530101	FT23226LC2VK	101,727,837
9/7/2023	TREASURY ORDER DD 05092023	Transfer	6530101	FT23250ZNP8	20,342,278
9/7/2023	TREASURY ORDER DD 05092023	Transfer	6530101	FT23250Z5Y8N	25,000,000
9/7/2023	TREASURY ORDER DD 05092023	Transfer	6530101	FT23250V2B2W	49,570,482
	Total				281,296,614
	SECOND QUARTER				
10/3/2023	TREASURY ORDER DD 03102023	Transfer	6530101	FT23276YK3LT	20,342,278
10/3/2023	TREASURY ORDER DD 03102023	Transfer	6530101	FT23276RHVLD	22,876,600
10/3/2023	TREASURY ORDER DD 03102023	Transfer	6530101	FT23276DBLQ1	51,693,881
10/6/2023	TREASURY ORDER DD 06102023	Transfer	6530101	FT2327964VDJ	99,540,000
11/8/2023	TREASURY ORDER DD 06112023	Transfer	6530101	FT23312783RX	20,119,300
11/8/2023	TREASURY ORDER DD 06112023	Transfer	6530101	FT23312KQ1F0	24,374,206
11/10/2023	TREASURY ORDER DD 09112023	Transfer	6530101	FT23314WW3V6	33,180,000
11/10/2023	TREASURY ORDER DD 09112023	Transfer	6530101	FT23314GT9DX	50,419,253
11/29/2023	TREASURY ORDER DD 28112023	Transfer	6530101	FT23333CKQ10	20,390,000
11/29/2023	TREASURY ORDER DD 28112023	Transfer	6530101	FT233335LSY3	22,823,733
11/29/2023	TREASURY ORDER DD 28112023	Transfer	6530101	FT23333D5XC7	33,180,000
11/29/2023	TREASURY ORDER DD 28112023	Transfer	6530101	FT233339GXSM	51,719,027
	Total				450,658,278

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THIRD QUARTER					
		Transfer	6530101	FT24009S6LBB	18,566,600
1/9/2024	TREASURY ORDER DD 05012024	Transfer	6530101	FT24009BHCKG	24,094,252
1/9/2024	TREASURY ORDER DD 05012024	Transfer	6530101	FT240092YVC0	52,253,693
1/9/2024	TREASURY ORDER DD 05012024	Transfer	6530101	FT24015P03RJ	33,180,000
1/15/2024	TREASURY ORDER DD 09012024	Transfer	6530101	FT24043JGHGN	22,962,363
2/12/2024	TREASURY ORDER DD 09022024	Transfer	6530101	FT24043P3B0D	51,646,396
2/12/2024	TREASURY ORDER DD 09022024	Transfer	6530101	FT240581D9DT	20,304,000
2/27/2024	TREASURY ORDER DD 26022024	Transfer	6530101	FT24078M87VB	14,502,200
3/18/2024	TREASURY ORDER DD 12032024	Transfer	6530101	FT2407932XW4	50,588,616
3/19/2024	TREASURY ORDER DD 13032024	Transfer	6530101	FT24082710YN	29,821,945
3/22/2024	TREASURY ORDER DD 12032024	Transfer	6530101		
	Total				317,920,065
FOURTH QUARTER					
25-Apr-24	TREASURY ORDER DD 25042024	Transfer	6530101	FT241164BGNQ	2,212,000
25-Apr-24	TREASURY ORDER DD 25042024	Transfer	6530101	FT24116J9KCV	51,510,135
26-Apr-24	TREASURY ORDER DD 25042024	Transfer	6530101	FT24117DXV9F	27,504,000
2-May-24	TREASURY ORDER DD 25042024	Transfer	6530101	FT24123C3ZYT	20,322,624
27-May-24	TREASURY ORDER DD 27052024	Transfer	6530101	FT24148K67BF	11,200,000
29-May-24	TREASURY ORDER DD 28052024	Transfer	6530101	FT24150RKWXH	51,040,418
7-Jun-24	TREASURY ORDER DD 04062024	Transfer	6530101	FT24159FMX58	32,672,341
28-Jun-24	TREASURY ORDER DD 27062024	Transfer	6530101	FT24180WZMBF	12,995,200
28-Jun-24	TREASURY ORDER DD 27062024	Transfer	6530101	FT24180N7Q94	50,510,850
	Total				259,967,568
	GRAND TOTAL				1,309,842,525

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Purchase of Office furniture and General Equipment	949,250	-	-	-	949,250
Buildings and structures	-	-	-	-	-
Purchase of Communication Equipment	2,330,650	-	-	-	2,330,650
Office equipment, furniture and fittings	-	-	-	-	-
Purchase of computers ,Printers and IT Equipment's	20,442,594	-	-	-	20,442,594
Machinery and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	23,722,494	-	-	-	23,722,494

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

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

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

Alhamed Andanje	18.04.2023	500,000.00	500,000.00
Alhamed Andanje	27.04.2023	500,000.00	500,000.00
Collins Buluma	06.07.2022	477,200.00	477,200.00
Collins Buluma	12.07.2022	600,000.00	600,000.00
Collins Buluma	12.07.2022	600,000.00	600,000.00
Collins Buluma	12.07.2022	300,000.00	300,000.00
Collins Buluma	15.07.2022	600,000.00	600,000.00
John Simwa	12.08.2022	555,300.00	555,300.00
Pascal Mwanje	12.08.2022	618,400.00	618,400.00
Patrick Litaba	12.08.2022	602,500.00	602,500.00
John Simwa	25.08.2022	315,300.00	315,300.00
Pascal Mwanje	25.08.2022	318,400.00	318,400.00
Patrick Litaba	25.08.2022	312,500.00	312,500.00
Priscillah Ombunga	25.08.2022	354,634.00	354,634.00
Pascal Mwanje	25.08.2022	485,184.00	485,184.00
Pascal Mwanje	12.09.2022	176,316.00	176,316.00
Patrick Litaba	12.09.2022	136,316.00	136,316.00
Pascal Mwanje	12.09.2022	447,054.00	447,054.00
Pascal Mwanje	14.09.2022	158,000.00	158,000.00
Pascal Mwanje	19.09.2022	550,000.00	550,000.00
Pascal Mwanje	19.09.2022	450,000.00	450,000.00
Pascal Mwanje	19.09.2022	350,000.00	350,000.00
Collins Buluma	19.09.2022	501,000.00	501,000.00
Collins Buluma	19.09.2022	400,000.00	400,000.00
Pascal Mwanje	25.09.2022	400,000.00	400,000.00
Doreen Wesonga	25.09.2022	767,000.00	767,000.00
Pascal Mwanje	25.09.2022	700,000.00	700,000.00

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Pascal Mwanje	03.10.2022	740,000.00		740,000.00
Timothy Ngome	25.10.2022	284,000.00		284,000.00
Collins Buluma	25.10.2022	630,000.00		630,000.00
Collins Buluma	25.10.2022	620,000.00		620,000.00
Veronica Mangeni	24.05.2023	210,000.00	210,000.00	-
David Mwima	24.05.2023	134,000.00		134,000.00
Pascal Mwanje	25.05.2023	150,000.00		150,000.00
Pascal Mwanje	24.05.2023	1,101,500.00		1,101,500.00
David Mwima	25.05.2023	110,000.00		110,000.00
Pascal Mwanje	24.05.2023	630,000.00		630,000.00
Ramadhan Juma	26.05.2023	860,000.00		860,000.00
Pascal Mwanje	26.05.2023	860,000.00		860,000.00
Judith Donde Achieng	26.05.2023	850,000.00		850,000.00
Nicholas Anywa	26.05.2023	800,000.00		800,000.00
Charles Mulama	05.06.2023	18,000.00		18,000.00
David Mwima	12.06.2023	121,800.00		121,800.00
Jean Opanda	13.06.2023	350,000.00		350,000.00
Erick Wangila	14.06.2023	30,000.00		30,000.00
Peter Mutoka	14.06.2023	140,000.00		140,000.00
Timothy Ngome	16.06.2023	50,000.00		50,000.00
Timothy Ngome	16.06.2023	30,000.00		30,000.00
Emily Muthoni	16.06.2023	50,000.00		50,000.00
Emily Muthoni	16.06.2023	30,000.00		30,000.00
Ramadhan Juma	16.06.2023	50,000.00		50,000.00
Ramadhan Juma	16.06.2023	30,000.00		30,000.00
David Mwima	21.06.2023	48,800.00		48,800.00
Ramadhan Juma	20.06.2023	50,000.00		50,000.00

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David Mwima	23.06.2023	50,000.00	50,000.00
Pascal Mwanje	27.06.2023	1,000,000.00	1,000,000.00
Nicholas Anywa	27.06.2023	1,000,000.00	1,000,000.00
Alhamed Andanje	29.06.2023	85,000.00	85,000.00
David Mwima	29.06.2023	161,000.00	161,000.00
David Mwima	29.06.2023	24,000.00	24,000.00
David Mwima	29.06.2023	60,000.00	60,000.00
Everlyne Juma	30.06.2023	30,000.00	30,000.00
Charles Mulama	30.06.2023	12,500.00	12,500.00
Susan Simiyu	03.07.2023	5,000.00	5,000.00
Caroline Makhanu	05.07.2023	30,000.00	30,000.00
Ramadhan Juma	05.07.2023	520,000.00	520,000.00
Judith Achieng	05.07.2023	630,000.00	630,000.00
Emily Muthoni	05.07.2023	850,000.00	850,000.00
Paul Buluma	06.07.2023	80,000.00	80,000.00
Caroline Makhanu	06.07.2023	80,000.00	80,000.00
Hillary Wanga	07.07.2023	10,000.00	10,000.00
Rodgers Angulu	07.07.2023	30,000.00	30,000.00
Solomon Chitiavi	07.07.2023	99,600.00	99,600.00
Electine Makambo	17.07.2023	30,000.00	30,000.00
Everlyne Juma	17.07.2023	30,000.00	30,000.00
Pascal Mwanje	18.07.2022	714,000.00	714,000.00
Veronica Mangeni	29.07.2022	21,500.00	21,500.00
Pascal Mwanje	16.08.2022	1,568,192.25	1,568,192.25
Pascal Mwanje	21.09.2022	610,791.40	610,791.40
Pascal Mwanje	23.09.2022	262,500.00	262,500.00
John Simwa	23.09.2022	262,500.00	262,500.00
Pascal Mwanje	23.09.2022	262,500.00	262,500.00
Doreen Wesonga	23.09.2022	500,000.00	500,000.00
John Simwa	12.09.2022	375,619.30	375,619.30

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Pascal Mwanje	06.10.2022	464,000.00		464,000.00
Pascal Mwanje	06.10.2022	1,794,400.00		1,794,400.00
Pascal Mwanje	25.10.2022	268,000.00		268,000.00
Timothy Ngome	26.10.2022	20,000.00		20,000.00
Pascal Mwanje	26.10.2022	540,600.00		540,600.00
Pascal Mwanje	26.10.2022	360,000.00		360,000.00
Pascal Mwanje	26.10.2022	292,400.00		292,400.00
Pascal Mwanje	27.10.2022	309,850.00		309,850.00
Pascal Mwanje	03.11.2022	2,199,900.00		2,199,900.00
Pascal Mwanje	09.11.2022	353,050.00		353,050.00
Pascal Mwanje	24.11.2022	1,599,000.00		1,599,000.00
Pascal Mwanje	06.12.2022	4,740,000.00		4,740,000.00
Pascal Mwanje	06.12.2022	2,638,400.00		2,638,400.00
Pascal Mwanje	06.12.2022	1,783,600.00		1,783,600.00
Pascal Mwanje	08.12.2022	151,200.00		165,288.05
Pascal Mwanje	08.12.2022	410,400.00		410,400.00
Pascal Mwanje	08.12.2022	410,400.00		756,400.00
Pascal Mwanje	08.12.2022	756,400.00		756,400.00
Pascal Mwanje	09.12.2022	779,600.00		779,600.00
Total		53,044,366.95	210,000.00	52,848,455.00

PENDING IMPRESTS FY 2023/2024						
1	ALHAMED ANDANJE	4400517	20.09.2023	MAINTANANCE OF LAWN MOWER	22,000.00	22,000.0
2	ALHAMED ANDANJE	4817008	16.11.2023	PRUNNING OF TREES	30,000.00	30,000.0
3	ALHAMED ANDANJE	4817015	21.11.2023	BUYING OF HORSE PIPE AND TAP REPAIR	20,000.00	20,000.0
4	ALHAMED ANDANJE	4817025	05.12.2023	THOROUGH CLEANING OF CHAMBERS	40,000.00	40,000.0
5	ALHAMED ANDANJE	4817026	05.12.2023	HIRERING OF STANDBY GENERATOR	20,000.00	20,000.0
6	ALHAMED ANDANJE	4817064	7/6/2024	LOWN MOWER MAINTANANCE	41,000.00	41,000.0
				TOTAL		173,000.0

Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						