REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KISUMU

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
22 APR 2020
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KISUMU COUNTY ASSEMBLY

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County 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 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

(i) The County Assembly Service Board
(ii) The Clerk.
(ii) The Heads of Departments.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**-Linet Ochieng**
2.	Finance Officer	**-Felix Owuor**
3.	Procurement Officer	**-Edwin Ouma Kisia**
4.	Speaker	**-George Onyango Oloo**

(d) Fiduciary Oversight Arrangements

The Controller of Budget

The Controller of Budget has a fiduciary Oversight role of the County Government/Assembly under article 228(5) of the Constitution of Kenya 2010 by approving withdrawal from the public fund only when satisfied that the withdrawal is authorised by law.

Internal Audit Department

The internal audit department of the Assembly ensures that the internal controls exist and are adhered to.

Finance Committee

The finance committee of the County Assembly has a fiduciary responsibility of ensuring public funds are utilised in accordance with the law.

-

(e) Entity Headquarters

P.O. Box 86 - 40100
ADC Building
Uhuru Road
Kisumu, KENYA

(f) Entity Contacts

Telephone: (254) 796173314
E-mail: kisumuassembly@gmail.com
Website: www.kisumuassembly.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank
   Kisumu

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

a) Revenue

In the year ended 30th June 2019, the County Assembly of Kisumu was expected to receive KShs 735,561,161 from the exchequer; recurrent being KShs 684,802,036 and development KShs 50,759,125.

b) Payments

Our total expenditure for the year amounted to KShs 680,658,368 which was entirely of recurrent. There was no expenditure on development during this financial year.

c) Cash flows

In the FY 2018/2019, we had many liquidity disruptions. This was due to untimely disbursements by the National Treasury. The cash and cash equivalents increased from Kshs 19,489 as at 30th June 2018 to Kshs 4,143,668 as at 30th June 2019.

Despite the notable achievements, we have experienced some challenges during the year. These include;

We experienced a number of IFMIS challenges while doing auto bank reconciliation hence we couldn't run the FO 30 from the system.

Delay in exchequer releases affected the budget absorption rate since some planned projects couldn't be implemented on time.

Sign
Clerk of the County Assembly

3. 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, 2019. 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, 2019, 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 the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30th September 2019.

Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KISUMU FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kisumu set out on pages 1 to 19, which comprise of the statement of financial assets and liabilities as at 30 June, 2019 , statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kisumu as at 30 June, 2019 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 Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Use of Goods and Services

As disclosed under Note 3 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.343,723,810 in relation to use of goods and services. However, a review of the expenditure under the various components revealed the following unsatisfactory matters: -

1.1 Irregular Payment of Honoraria Allowances

The figure constitutes Kshs.38,251,659 in respect of other operating expenses which includes Kshs.12,167,466 paid out as honoraria allowances to staff involved in budget preparations. It was noted that the activity is part of their day to day responsibilities.

Consequently, the expenditure is not a fair charge to public resources as the officers had drawn salaries as compensation for their services thereby occasioning double compensation.

1.2 Irregular Rental Expenditure

The figure includes payments on rentals of produced assets amounting to Kshs.42,315,009. This includes Kshs.24,921,000 as rents and Kshs.17,394,009 in respect of operations for Ward administration. Although the Management made payments for the premises during the year ended 30 June, 2019, no lease and contract agreements signed between County Assembly and landlords in the various Wards were availed for audit review.

In absence, of any signed agreement, the accuracy and validity of the expenditure of Kshs.42,315,009 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Kisumu Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budget Control and Performance

The statement of comparison of budget and actual amounts-recurrent and development combined indicated that the County Assembly did not utilize anything under its approved development budget of Kshs.50,759,125 under Acquisition of Assets. Management has attributed this to lack of Exchequer releases as no development Exchequer was issued from the County Treasury.

Consequently, the County Assembly did not implement any development projects for the year as per the budget.

2. Pending Bills

Annex 1 to the financial statements reflects pending bills of Kshs.6,139,091 as at 30 June, 2019. Management has not provided reasons for non-payment of the bills. Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year where the pending bills should form a first charge.

3. Unresolved Prior Year Matters

The audit report of the previous year raised several issues under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not indicated how the issues have been resolved contrary to provisions of the International Public Sector Accounting Standards, IPSAS 24 and the reporting template prescribed by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unutilized Lease of Office Premises

The County Assembly of Kisumu leased additional offices at a private building in Kisumu City in preparation for renovations to the currently occupied office premises. The Assembly entered into lease agreement on 9 May, 2018 for a monthly rent and service charge of Kshs.962,490 and Kshs.237,510 respectively totalling to Kshs.1,200,000 per month. However, the Assembly was yet to occupy the leased offices sixteen (16) months since the lease agreement was signed. The premises continue to attract rent which amounted to Kshs.19,200,000 as at 30 June, 2019. Failure to occupy the premises amounts to wasteful utilization of public resources as the rent and any other charges accruing continue to accumulate. The outstanding amount of Kshs.19,200,000 has not been disclosed in the financial statements.

The public stands to lose the above Kshs.19,200,000 which is biding from the date of signing the contract despite the County Assembly not occupying the leased premises.

2. Compensation of Employees

2.1 Non-Compliance with Public Finance Management (County Governments) Regulations, 2015

As disclosed under Note 2 to the financial statements, the statement of receipts and payments reflects compensation of employees' expenditure of Kshs.269,731,741 which accounted for thirty-nine (39%) percent of the total receipts of Kshs.684,802,036 which is above the thirty-five (35%) percent limit provided for under Section 107(2) of the Public Finance Management (County Governments) Regulations, 2015.

2.2 Non-Compliance on Ethnic Composition

Review of the payroll revealed that ninety-seven (97%) percent of the employees were from the dominant ethnic community of Kisumu County. This is contrary to Section 7(1) of the National Cohesion and Integration Commission Act, 2008 which requires that all public establishments seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, the Management is in breach of the Law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Non-Issue of Imprest Warrant to Officers

As disclosed in Note 9 to the financial statements, the statement of assets and liabilities reflects Nil balance under account receivables. However, a review of the imprest accounts revealed huge cash and cheques payments to the Clerk of the County Assembly of Kisumu for payments of subsistence allowances on behalf of MCAs and staff of the County Assembly. It was not clear why the officers were not issued with individual imprest warrants to account for their individual expenditure upon surrender of the imprest.

In the circumstance, I am unable to confirm existence of measures in place to control expenditure of imprest including governance.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

21 December, 2020

5. FINANCIAL STATEMENTS

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Transfers from National Treasury	1	684,802,036	602,524,335
TOTAL REVENUES		**684,802,036**	**602,524,335**
PAYMENTS			
Compensation of Employees	2	269,731,741	215,537,689
Use of goods and services	3	343,723,810	344,633,365
Transfers to other Government Units	4	1,503,656	-
Social Security Benefits	5	32,441,175	-
Acquisition of Assets	6	21,169,900	39,989,889
Other Payments	7	12,088,086	-
TOTAL PAYMENTS		**680,658,368**	**600,160,943**
SURPLUS/DEFICIT		**4,143,668**	**2,363,392**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2019 and signed by:

Clerk of the Assembly
Name: Linet Akoth Ochieng

Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number:

5.1. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	4,143,668	19,489
Cash Balances	8B	-	-
Total Cash And Cash Equivalents		**4,143,668**	**19,489**
Accounts receivables	9	-	3,457,838
TOTAL FINANCIAL ASSETS		**4,143,668**	**3,477,327**
NET FINANCIAL ASSETS		**4,143,668**	**3,477,327**
REPRESENTED BY			
Fund balance b/fwd	10	**3,477,327**	**1,113,935**
Surplus/Defict for the year		**4,143,668**	**2,363,392**
Prior year adjustments	11	**-3,477,326**	**-**
NET FINANCIAL POSSITION		**4,143,668**	**3,477,327**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2019 and signed by:

Clerk of the Assembly
Name: Linet Akoth Ochieng

Chief Finance Officer – County Assembly
Name: Felix Owuor Okinyi
ICPAK Member Number:

5.2. STATEMENT OF CASH FLOWS

	Note	2018-2019 Kshs	2017-2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	684,802,036	602,524,335
		684,802,036	**602,524,335**
Payments for operating expenses			
Compensation of Employees	2	269,731,741	215,537,689
Use of goods and services	3	343,723,810	344,633,365
Transfers to other Government Units	4	1,503,656	-
Social Security Benefits	5	32,441,175	-
Other Payments	7	12,088,086	-
		659,488,468	**560,171,054**
Adjusted for:			
Changes in receivables		3,457,838	(3,457,838)
Changes in payables		-	-
Adjustments during the year		(3,477,326)	-
Net cashflow from operating activities		**25,294,079**	**38,895,443**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(21,169,900)	(39,989,889)
Net cash flows from Investing Activities		**(21,169,900)**	**(39,989,889)**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**4,124,179**	**(1,094,446)**
Cash and cash equivalent at BEGINNING of the year		**19,489**	**1,113,935**
Cash and cash equivalent at END of the year		**4,143,668**	**19,489**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2019 and signed by:

Clerk of the Assembly
Name: Linet Akoth Ochieng`

Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number

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

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	735,561,161	-	735,561,161	684,802,036	50,759,125	93%
Total Receipts	**735,561,161**	-	**735,561,161**	**684,802,036**	**50,759,125**	**93%**
Payments						
Compensation of Employees	276,701,653	(6,309,506)	270,392,147	269,731,741	660,406	100%
Use of goods and services	296,482,759	43,800,258	340,283,017	343,723,810	- 3,440,793	101%
Transfers to Other Government Units	1,500,000	-	1,500,000	1,503,656	- 3,656	100%
Social Security Benefits	39,876,872	(1,000,000)	38,876,872	32,441,175	6,435,697	83%
Acquisition of Assets	98,459,125	(26,050,000)	72,409,125	21,169,900	51,239,225	29%
Other Expenses	22,540,752	(10,440,752)	12,100,000	12,088,086	11,914	100%
	735,561,161	-	**735,561,161**	**680,658,368**	**54,902,793**	**93%**

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*) .*Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.*

The entity financial statements were approved on 30th September 2019 and signed by:

Clerk of the Assembly
Name: Linet Akoth Ochieng`

Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number:

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

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
	Exchequer releases	684,802,036	-	684,802,036	684,802,036	-	100%
	Total Receipts	**684,802,036**	**-**	**684,802,036**	**684,802,036**	**-**	**100%**
	Payments						
21	Compensation of Employees	276,701,653	(6,309,506)	270,392,147	269,731,741	660,406	100%
22	Use of goods and services	296,482,759	43,800,258	340,283,017	343,723,810	- 3,440,793	101%
263	Transfers to Other Government Units	1,500,000	-	1,500,000	1,503,656	- 3,656	100%
27	Social Security Benefits	39,876,872	(1,000,000)	38,876,872	32,441,175	6,435,697	83%
31	Acquisition of Assets	47,700,000	(26,050,000)	21,650,000	21,169,900	480,100	98%
28	Other Expenses	22,540,752	(10,440,752)	12,100,000	12,088,086	11,914	100%
Grand Total		**684,802,036**	**-**	**684,802,036**	**680,658,368**	**4,143,668**	**99%**

(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*)

The entity financial statements were approved on 30th September 2019 and signed by:

Clerk of the Assembly
Name: Linet Akoth Ochieng`

Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number:

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

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	50,759,125	-	50,759,125	-	50,759,125	0%
Total Receipts	**50,759,125**	-	**50,759,125**	-	**50,759,125**	**0%**
Payments						
Acquisition of Assets	50,759,125	-	50,759,125	-	50,759,125	0%
	50,759,125	-	**50,759,125**	-	**50,759,125**	**0%**

Notes: The underutilization of 0% on Acquisition of Assets is due to lack of Exchequer from the National Treasury.

The entity financial statements were approved on 30th September 2019 and signed by:

Clerk of the Assembly
Name: Linet Akoth Ochieng`

Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number:

5.6. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Description	Approved	Actual Payments	Variance
	33,272,390	**32,961,412**	**310,978**
Financial Services	33,272,390	32,961,412	310,978
	124,111,948	**121,950,370**	**2,161,578**
General Administration	124,111,948	121,950,370	2,161,578
	13,373,980	**13,045,517**	**328,463**
Budget Formulation & Coordination Services	13,373,980	13,045,517	328,463
	139,947,510	**139,858,547**	**88,963**
Legislation & oversight services	139,947,510	139,858,547	88,963
	307,656,892	**306,767,841**	**889,051**
County Assembly Service board	38,171,000	37,437,958	733,042
Committee Services	203,392,694	203,236,689	156,005
Representation & Public Participation Services	66,093,198	66,093,194	4
	66,439,316	**66,074,681**	**364,635**
Cultural Promotion Services	66,439,316	66,074,681	364,635
Grand Total	**684,802,036**	**680,658,368**	**4,143,668**

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

5.7. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

The financial statements are for the Kisumu 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 t recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Compensation of employees

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

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.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. 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.

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.

There were no other restrictions on cash during the year.

6. Accounts Receivable

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

7. Accounts Payable

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

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. 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.

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law .The original budget was approved by the County Assembly on 30th June 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

Events subsequent to 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.

13. Errors

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

14. Related party transactions

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

5.8. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

EXCHEQUER RELEASES Description and reference of the transfer	2018-2019 Kshs	2017-2018 Kshs
1st quarter transfer	129,000,000	36,903,091
2nd quarter transfer	162,000,000	105,500,000
3rd quarter transfer	149,000,000	160,000,000
4th quarter transfer	244,802,036	300,121,244
Total	**684,802,036**	**602,524,335**

2. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	167,570,615	106,987,021
Personal allowances paid as part of salary	96,992,878	87,105,887
Personal allowances paid as reimbursements	5,168,249	18,000
Pension and other social security contributions	-	21,426,781
Total	**269,731,741**	**215,537,689**

3. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	743,000	164,859
Communication, supplies and services	400,000	176,315
Domestic travel and subsistence	131,797,907	97,327,280
Foreign travel and subsistence	33,989,995	38,627,501
Printing, advertising and information supplies & services	8,965,412	6,876,580
Rentals of produced assets	42,315,009	45,742,285
Training expenses	15,192,823	36,403,699
Hospitality supplies and services	26,290,739	11,465,725
Insurance costs	32,083,768	32,574,301
Specialised materials and services	999,550	5,619,652
Office and general supplies and services	6,275,417	7,853,256
Other operating expenses	38,251,659	40,894,758
Routine maintenance – vehicles and other transport equipment	3,613,427	15,622,326
Fuel Oil and Lubricants	1,995,202	2,680,749
Routine maintenance – Other Assets	809,902	2,604,079
Total	**343,723,810**	**344,633,365**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

	2018-2019 Kshs	2017-2018 Kshs
Other current Tranfers,Grants and Subsidies	1,503,656	
Total	**1,503,656**	-

5. SOCIAL SECURITY BENEFITS

	2018-2019 Kshs	2017-2018 Kshs
Government pensions and Retirement Benefits	32,441,175	
Total	**32,441,175**	-

6. ACQUISITION OF ASSETS

	2018-2019 Kshs	2017-2018 Kshs
Purchase of Vehicles and Other Transport Equipment	14,225,900	5,870,000
Purchase of Office Furniture and General Equipment	5,800,000	15,434,422
Purchase of Air Conditioners, Fans and Heati	150,000	-
Purchase of ICT Equipment	994,000	18,685,467
Total	**21,169,900**	**39,989,889**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Budget Reserves	12,088,086	-
Total	**12,088,086**	-

8. CASH AND BANK BALANCES

8A. BANK BALANCES

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2018-2019	2017-2018
		Kshs	Kshs
Central Bank Of Kenya, & ksh.	Recurrent	4,142,977.80	12,190.00
KCB Operations Account,& Ksh.	Recurrent	690.25	7,299.00
Total		**4,143,668.05**	**19,489.00**

(NB: all bank accounts operated by the County Assembly should be included in this note.)

8B. CASH IN HAND

	2018/19	2017/18
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2018/19	2017/18
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

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

9. ACCOUNTS RECEIVABLE

	2018-2019 Kshs	2017-2018 Kshs
Receivables - Outstanding Imprests	-	3,214,538
Staff Advances	-	243,300
Total	-	**3,457,838**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. FUND BALANCE BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	19,489	1,113,935
Cash in hand	-	-
Receivables	3,457,838	-
Payables - Deposits	-	-
Total	**3,477,327**	**1,113,935**

11 PRIOR YEAR ADJUSTMENT

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	(19,488)	1,113,935
Cash in hand	-	-
Receivables	(3,457,838)	-
Total	**(3,477,326)**	**1,113,935**

Relates to receivables cleared during the year and bank balances swept to the CRF.
(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

5.9. OTHER DISCLOSURES

1. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly.

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

Related party transactions:

	2018- 2019 Kshs	2017- 2018 Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	116,989,384.00	81,149,533.00
Key Management Compensation(Clerk and Heads of departments)	152,472,357.00	134,388,156.00
Total Compensation to Key Management	**269,371,741.00**	**215,537,689.00**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	684,802,036	602,524,335
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	**684,802,036**	**602,524,335**

2. PROGRESS ON FOLLOW UP OF AUDITOR 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	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date:30th September 2019

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	COUNTY ASSEMBLY OF KISUMU		
	PENDING PAYABLES FY 2018/2019		
1	ACESS NET COMMUNICATIONS	Internet subscription for first quarter 2019	138,000.00
2	GRAND ROYAL SWISS HOTEL	cost of full day conferences	510,360.00
3	INTERBRAND AFRICA AGENCIES LTD	Supply and delivery of mineral water 500ml	300,000.00
4	JUMUIA HOTEL	Invoice No 6022	292,000.00
5	NATION MEDIA GROUP	Cost of advertisement	698,088.00
6	PRIDE KINGS SERVICES	Security services	360,000.00
7	ROYAL CITY HOTEL	full days conferences	72,500.00
8	SHILOA INVESTMENT	Rent for May and June 2019	2,400,000.00
9	SOSA COTTAGES	full days conferences	346,100.00
10	STAR PUBLICATIONS	Cost of advertisement	385,862.40
11	TOVI TOURS TRAVELS LTD	Cost of Air tickets	636,181.00
	Grand Total		**6,139,091.40**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions (Kshs) 2018/19	Historical Cost c/fd (Kshs) 2018/19
Purchase of Vehicles and Other Transport Equipment	14,535,980.00	14,225,900	28,761,880.00
Purchase of Office Furniture and General Equipment	15,434,422.00	5,950,000	21,384,422.00
Purchase of ICT Equipment	24,624,487.00	994,000	25,618,487.00
Total	**54,594,889.00**	**21,169,900**	**75,764,789.00**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 6 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

No Outstanding imprest during the year.

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT CBK ACCOUNT

REPUBLIC OF KENYA
COUNTY ASSEMBLY OF KISUMU

F.O 30

BANK RECONCILIATION
ACCOUNT NO: 1000194747
as at 30TH JUNE2019

	SHS.	SHS.	SHS.
Balance as per Bank Certificate			76,355,585.90
Less:			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..		72,212,608.10	
2. Receipts in Bank Statement not yet recorded in Cash Book ..			
Add:			
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in Cash Book not yet recorded in Bank Statement ..			
Bank Balance as per Cash Book			4,142,977.80

Prepared By:

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

O.Z	ACCOUNTANT	02/07/2019
Signature	**Designation**	**Date**

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

VOUCHER NO.	DATE	PAYEE	AMOUNT SHS.	VOUCHER NO.	DATE	PAYEE	AMOUNT SHS.
486	28-Jun-19	KISUMU MUNICIPAL STAFF BBF	400.00	670	28-Jun-19	MAURINE A. MBOGO	45,600.00
487	28-Jun-19	OJUOK PHILEMON JUMA	877.60	671	28-Jun-19	ESTHER ADHIAMBO	45,900.00
488	28-Jun-19	TOWN CLERK'S DEPT.STAFF WELFARE GRO	1,000.00	672	28-Jun-19	NATIONAL SOCIAL SECURITY FUND	46,800.00
489	28-Jun-19	ZACHARY OGUTU ONYANGO	1,790.00	673	28-Jun-19	NATIONAL SOCIAL SECURITY FUND	47,200.00
490	28-Jun-19	MWALIMU NATIONAL SACCO	1,800.00	674	28-Jun-19	OWEN ODHIAMBO OJUOK	47,500.00
491	28-Jun-19	ZACHARY OGUTU ONYANGO	1,920.00	675	28-Jun-19	BEATRICE AKINYI ODONGO	50,000.00
492	28-Jun-19	LIBERTY LIFE ASSURANCE KENYA LTD	2,184.00	676	28-Jun-19	RJ Auto Services (k) Limited	50,063.30
493	28-Jun-19	ZACHARY OGUTU ONYANGO	2,316.00	677	28-Jun-19	TOM MBOYA LABOUR COLLEGE	50,827.60
494	28-Jun-19	MICRO MOBILE LIMITED	2,495.60	678	28-Jun-19	ESTHER ADHIAMBO	51,000.00
495	28-Jun-19	NICHOLAS OCHUDHO AYORO	2,600.00	679	28-Jun-19	IZWE LOANS KENYA LTD	51,044.00
496	28-Jun-19	ZACHARY OGUTU ONYANGO	3,000.00	680	28-Jun-19	RISPER AUMA	52,800.00
497	28-Jun-19	COTU	4,300.00	681	28-Jun-19	PETER ODERO ANDITI	52,800.00
498	28-Jun-19	LETSHEGO KENYA LIMITED	4,428.00	682	28-Jun-19	OWEN ODHIAMBO OJUOK	52,800.00
499	28-Jun-19	KENNETH OTIENO OPIYO	4,500.00	683	28-Jun-19	NICHOLAS OCHUDHO AYORO	58,600.00
500	28-Jun-19	GEORGE OGUTU OLUOCH	4,875.20	684	28-Jun-19	ESTHER ADHIAMBO	60,000.00
501	28-Jun-19	PUBLIC RELATIONS SOCIETY OF KENYA	5,000.00	685	28-Jun-19	GEORGE OGUTU OLUOCH	64,000.00
502	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	5,000.00	686	28-Jun-19	JOHN KENNEDY AGENGO	64,000.00
503	28-Jun-19	ARTHUR OMONDI GOR	5,000.00	687	28-Jun-19	STIMA SACCO SOCIETY LIMITED	64,000.00
504	28-Jun-19	WYCLIFF OTIENO	5,250.00	688	28-Jun-19	DAVID ONYANGO ARAO	64,000.00
505	28-Jun-19	JOHNSON OTIENO GUYAH	6,143.20	689	28-Jun-19	VINCENT ONYANGO JAGONGO	64,000.00
506	28-Jun-19	THOMEX ENTERPRISES	6,163.80	690	28-Jun-19	CHARLES AGENGO	65,500.00
507	28-Jun-19	STEPHEN OCHIENG OTIENO	6,500.00	691	28-Jun-19	CENTRAL SEME WARD	67,550.00
508	28-Jun-19	JOHN KENNEDY AGENGO	7,000.00	692	28-Jun-19	WEST KISUMU WARD	67,550.00
509	28-Jun-19	GARD OKOTH OLIMA	7,554.00	693	28-Jun-19	KAJULU WARD OFFICE	67,550.00
510	28-Jun-19	KENNETH OTIENO OPIYO	8,000.00	694	28-Jun-19	EAST SEME WARD OFFICE	67,550.00
511	28-Jun-19	ZACHARY OGUTU ONYANGO	8,000.00	695	28-Jun-19	SHAURIMOYO/KALOLENI WARD OFFIE	67,550.00
512	28-Jun-19	ARTHUR OMONDI GOR	8,000.00	696	28-Jun-19	OMBEYI WARD	67,550.00
513	28-Jun-19	LINET AKOTH OCHIENG	8,000.00	697	28-Jun-19	NORTH SEME WARD	67,550.00
514	28-Jun-19	JOSPHINE AKINYI AMONDI	8,400.00	698	28-Jun-19	NYALENDA A WARD OFFICE	67,550.00
515	28-Jun-19	JOSEPH OTIENO OWUOR	8,500.00	699	28-Jun-19	MARKET/MILIMANI WARD	67,550.00
516	28-Jun-19	HIGHER EDUCATION LOANS BOARD	8,531.30	700	28-Jun-19	MASOGO/NYANGOMA WARD	67,550.00
517	28-Jun-19	MADISON INSURANCE COMPANY KENYA LIM	8,900.00	701	28-Jun-19	AWASI/ONJIKO WARD	67,550.00
518	28-Jun-19	FELIX OWUOR OKINYI	9,000.00	702	28-Jun-19	SOUTH WEST NYAKACH WARD	67,550.00
519	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	10,000.00	703	28-Jun-19	WEST NYAKACH WARD	67,550.00
520	28-Jun-19	HELLEN AWUOR NGADI	10,000.00	704	28-Jun-19	MANYATTA B WARD	67,550.00
521	28-Jun-19	JOSHUA OKOTH MUNDA	10,500.00	705	28-Jun-19	NYALENDA B WARD OFFICE	67,550.00
522	28-Jun-19	KEPHAS ONYANGO ONOKA	10,500.00	706	28-Jun-19	KISUMU NORTH WARD MCA OFFICE	67,550.00
523	28-Jun-19	CHARLES KENNEDY ONGONGA	11,000.00	707	28-Jun-19	CENTRAL NYAKACH WARD	67,550.00
524	28-Jun-19	MAUREEN ANYANGO PONDO	11,408.80	708	28-Jun-19	AHERO WARD	67,550.00
525	28-Jun-19	NATIONAL SOCIAL SECURITY FUND	13,000.00	709	28-Jun-19	MUHORONI/KORU WARD OFFICE	67,550.00
526	28-Jun-19	JULIUS OCHIENG GENGA	14,000.00	710	28-Jun-19	MIWANI WARD OFFICE	67,550.00
527	28-Jun-19	SETH OCHIENG	14,000.00	711	28-Jun-19	WEST SEME WARD	67,550.00
528	28-Jun-19	ASLAM MOHAMED KHAN	14,000.00	712	28-Jun-19	EAST KANO/WAWIDHI WARD	67,550.00
529	28-Jun-19	JACKTON OJWANG OGENDO	14,000.00	713	28-Jun-19	SOUTH EAST NYAKACH	67,550.00
530	28-Jun-19	OJUOK PHILEMON JUMA	14,000.00	714	28-Jun-19	NORTH NYAKACH WARD	67,550.00

531	28-Jun-19	CAREN JOICE OGUOK	14,000.00	715	28-Jun-19	KABONYO/KANYAGWAR WARD OFFIC	67,550.00
532	28-Jun-19	JANE JUMA MANUCHE	14,000.00	716	28-Jun-19	SOUTH WEST KISUMU WARD	67,550.00
533	28-Jun-19	JANET OMOLO OPIATA	14,000.00	717	28-Jun-19	CHEMELIL WARD OFFICE	67,550.00
534	28-Jun-19	KENNEDY OOKO OUMA	14,000.00	718	28-Jun-19	KONDELE WARD OFFICE	67,550.00
535	28-Jun-19	ELIAKIM AKUNGU OKELLO	14,000.00	719	28-Jun-19	CENTRAL KISUMU WARD	67,550.00
536	28-Jun-19	SAMSON LINAGALA INJENI	14,000.00	720	28-Jun-19	RAILWAYS WARD	67,550.00
537	28-Jun-19	JUDITH ATIENO OGAGA	14,000.00	721	28-Jun-19	NORTH WEST KISUMU	67,550.00
538	28-Jun-19	KENNETH ONYANGO ODHIAMBO	14,000.00	722	28-Jun-19	KOBURA WARD	67,550.00
539	28-Jun-19	MAURICE OTIENO NGETA	14,000.00	723	28-Jun-19	MIGOSI WARD OFFICE	67,550.00
540	28-Jun-19	ROY OCHIENG SAMO	14,000.00	724	28-Jun-19	KOLWA EAST WARD	67,550.00
541	28-Jun-19	GEORGE OMONDI OLWA	14,000.00	725	28-Jun-19	KOLWA CENTRAL WARD	67,550.00
542	28-Jun-19	GEORGE OTHUTHU ABAJA	14,000.00	726	28-Jun-19	OJUOK PHILEMON JUMA	68,000.00
543	28-Jun-19	JULIUS OCHIENG GENGA	15,790.20	727	28-Jun-19	WILLIAM OGADA OTIENO	68,000.00
544	28-Jun-19	SUSPENSE SALARY ACCOUNT-EQUITY	15,849.00	728	28-Jun-19	JOSEPH OTIENO OWUOR	69,800.00
545	28-Jun-19	SUSPENSE SALARY ACCOUNT-EQUITY	15,849.00	729	28-Jun-19	ROY OCHIENG SAMO	70,000.00
546	28-Jun-19	AFRICAN CAPITAL LTD	16,038.00	730	28-Jun-19	FELIX OWUOR OKINYI	77,000.00
547	28-Jun-19	GRACE ATIENO KUNGA	16,600.00	731	28-Jun-19	EDWIN OUMA KISIA	77,000.00
548	28-Jun-19	PETER ODERO ANDITI	16,600.00	732	28-Jun-19	KENNETH ONYANGO ODHIAMBO	77,000.00
549	28-Jun-19	ROSELYNE AWUOR	16,600.00	733	28-Jun-19	GEORGE OLOO ONYANGO	77,200.00
550	28-Jun-19	KENNEDY ONYANGO OKISE	16,600.00	734	28-Jun-19	LINET AKOTH OCHIENG	77,200.00
551	28-Jun-19	OWEN ODHIAMBO OJUOK	16,600.00	735	28-Jun-19	JOSHUA OKOTH MUNDA	78,000.00
552	28-Jun-19	KENNETH ONYANGO ODHIAMBO	16,800.00	736	28-Jun-19	MAUREEN ANYANGO PONDO	78,000.00
553	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	17,000.00	737	28-Jun-19	Withholding Tax	79,500.00
554	28-Jun-19	KENYA LOCAL GOVERNMENT WORKERS UNIO	17,400.00	738	28-Jun-19	Withholding Tax	81,500.00
555	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	18,500.00	739	28-Jun-19	GARD OKOTH OLIMA	82,000.00
556	28-Jun-19	JOHN OBURA ATIENO	19,400.00	740	28-Jun-19	JULIUS OCHIENG GENGA	82,000.00
557	28-Jun-19	VITALIS AUGUSTINE OTURA	19,400.00	741	28-Jun-19	ASLAM MOHAMED KHAN	82,000.00
558	28-Jun-19	FLORENCE AWINO OLANGO	19,400.00	742	28-Jun-19	SETH OCHIENG	82,000.00
559	28-Jun-19	CALEB OWUOR OMOROH	19,400.00	743	28-Jun-19	MARK IMBULA	82,000.00
560	28-Jun-19	JACKTON OJWANG OGENDO	19,400.00	744	28-Jun-19	CHARLES AGENGO	82,000.00
561	28-Jun-19	SETH OGUTU OKUMU	19,400.00	745	28-Jun-19	CALEB OWUOR OMOROH	82,000.00
562	28-Jun-19	JOACHIM OKETCH OMIENO	19,400.00	746	28-Jun-19	CAREN JOICE OGUOK	82,000.00
563	28-Jun-19	FELIX OWUOR OKINYI	19,400.00	747	28-Jun-19	KENNEDY OOKO OUMA	82,000.00
564	28-Jun-19	JANE JUMA MANUCHE	19,400.00	748	28-Jun-19	JACKTON OJWANG OGENDO	82,000.00
565	28-Jun-19	CONSOLATA OLLOWS JUMA	19,400.00	749	28-Jun-19	GEORGE OGUTU OLUOCH	82,000.00
566	28-Jun-19	OJUOK PHILEMON JUMA	19,400.00	750	28-Jun-19	JANET OMOLO OPIATA	82,000.00
567	28-Jun-19	KENNEDY OOKO OUMA	19,400.00	751	28-Jun-19	ELIAKIM AKUNGU OKELLO	82,000.00
568	28-Jun-19	HABIL OMONDI NYASUNA	19,400.00	752	28-Jun-19	SALLY ACHIENG OKUDO	82,000.00
569	28-Jun-19	JOHNSON OTIENO GUYAH	19,400.00	753	28-Jun-19	JANE JUMA MANUCHE	82,000.00
570	28-Jun-19	ERICK OTIENO AGOLA	19,400.00	754	28-Jun-19	ERICK OTIENO AGOLA	82,000.00
571	28-Jun-19	VINCENT ONYANGO JAGONGO	19,400.00	755	28-Jun-19	JUDITH ATIENO OGAGA	82,000.00
572	28-Jun-19	VICTOR ROGGERS OTIENO	19,400.00	756	28-Jun-19	GEORGE OMONDI OLWA	82,000.00
573	28-Jun-19	EDWIN OUMA KISIA	19,400.00	757	28-Jun-19	MAURICE OTIENO NGETA	82,000.00
574	28-Jun-19	DAVID ONYANGO ARAO	19,400.00	758	28-Jun-19	GEORGE OTHUTHU ABAJA	82,000.00
575	28-Jun-19	MAURICE OTIENO NGETA	19,400.00	759	28-Jun-19	Withholding Tax	82,241.40
576	28-Jun-19	EDWIN OUMA KISIA	19,400.00	760	28-Jun-19	Withholding Tax	84,310.35
577	28-Jun-19	NANCY OWITI ADHIAMBO	19,400.00	761	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	85,840.00
578	28-Jun-19	ELISHA JACK ORARO	19,400.00	762	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRI	89,173.00
579	28-Jun-19	GEORGE OMONDI OLWA	19,400.00	763	28-Jun-19	KENYA SCHOOL OF LAW	90,000.00
580	28-Jun-19	NGAO CREDIT LIMITED	19,440.00	764	28-Jun-19	Withholding Tax	90,750.00
581	28-Jun-19	KENNETH OTIENO OPIYO	20,300.00	765	28-Jun-19	Withholding Tax	93,879.30
582	28-Jun-19	ZACHARY OGUTU ONYANGO	20,300.00	766	28-Jun-19	Withholding Tax	94,300.00
583	28-Jun-19	ZABLON OPUNDO OTIENDE	20,300.00	767	28-Jun-19	Withholding Tax	97,551.70
584	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	20,520.00	768	28-Jun-19	ARTHUR OMONDI GOR	98,000.00
585	28-Jun-19	GEORGE OLOO ONYANGO	21,000.00	769	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	99,990.00
586	28-Jun-19	FELIX OWUOR OKINYI	21,000.00	770	28-Jun-19	PAY DIRECT SCHEME LOANS-BARCLAY	107,363.00
587	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	21,000.00	771	28-Jun-19	MFI DOCUMENT SOLUTIONS LIMITED	107,635.95
588	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	21,000.00	772	28-Jun-19	KISUMU WATER AND SEWERAGE COM	111,097.00
589	28-Jun-19	KENNETH ONYANGO ODHIAMBO	21,000.00	773	28-Jun-19	Rj Auto Services (k) Limited	118,884.40
590	28-Jun-19	LINET AKOTH OCHIENG	21,000.00	774	28-Jun-19	CALEB OWINO NYAMOR	119,850.00
591	28-Jun-19	KENNETH ONYANGO ODHIAMBO	21,000.00	775	28-Jun-19	LILIAN ACHIENG NYAMITA	139,330.00
592	28-Jun-19	LORDRICK OCHIENG ONDEGO	21,800.00	776	28-Jun-19	ROSELYNE AWUOR	139,330.00
593	28-Jun-19	NICHOLAS OCHUDHO AYORO	22,000.00	777	28-Jun-19	KENNEDY ONYANGO OKISE	139,330.00
594	28-Jun-19	JOSEPH OTIENO OWUOR	22,000.00	778	28-Jun-19	DENNIS ODHIAMBO	139,330.00
595	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	22,700.00	779	28-Jun-19	NAOMI ATIENO BOLLO	139,330.00
596	28-Jun-19	MUTCO SACCO	22,705.00	780	28-Jun-19	SAMSON LINAGALA INJENI	144,330.00
597	28-Jun-19	silas kapesa nyawira	23,600.00	781	28-Jun-19	Rj Auto Services (k) Limited	145,062.50
598	28-Jun-19	PETER ODERO ANDITI	23,600.00	782	28-Jun-19	Rj Auto Services (k) Limited	152,680.00
599	28-Jun-19	OWEN ODHIAMBO OJUOK	23,600.00	783	28-Jun-19	GEORGE OLOO ONYANGO	153,790.00
600	28-Jun-19	NICHOLAS ODHIAMBO OLOO	24,000.00	784	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	163,200.00

601	28-Jun-19	JUDITH ATIENO OGAGA	24,000.00	785	28-Jun-19	OKIRI PAUL ODHIAMBO	165,850.00
602	28-Jun-19	VINCENT ONYANGO JAGONGO	24,000.00	786	28-Jun-19	SETH OGUTU OKUMU	165,850.00
603	28-Jun-19	PLATINUM CREDIT LIMITED	24,480.00	787	28-Jun-19	JOHNSON OTIENO GUYAH	165,850.00
604	28-Jun-19	MARK IMBULA	24,500.00	788	28-Jun-19	BEATRICE PAMELA OCHIENG	165,850.00
605	28-Jun-19	CHARLES AGENGO	24,500.00	789	28-Jun-19	ELISHA JACK ORARO	165,850.00
606	28-Jun-19	OJUOK PHILEMON JUMA	24,500.00	790	28-Jun-19	VINCENT ONYANGO JAGONGO	165,850.00
607	28-Jun-19	JOSHUA OKOTH MUNDA	24,500.00	791	28-Jun-19	DAVID ONYANGO ARAO	165,850.00
608	28-Jun-19	GEORGE OMONDI OLWA	24,500.00	792	28-Jun-19	Rj Auto Services (k) Limited	168,190.00
609	28-Jun-19	BEATRICE AKINYI ODONGO	24,500.00	793	28-Jun-19	Rj Auto Services (k) Limited	174,384.15
610	28-Jun-19	BENNY PETE OIKO	25,000.00	794	28-Jun-19	PETER ODERO ANDITI	175,740.00
611	28-Jun-19	AOKO OTIENO OLGA	25,000.00	795	28-Jun-19	NICHOLAS ODHIAMBO OLOO	179,330.00
612	28-Jun-19	JOACHIM OKETCH OMIENO	25,000.00	196	28-Jun-19	STAR PLUS	130,000.00
613	28-Jun-19	STEPHEN OUMA OWITI	25,000.00	796	28-Jun-19	STAR PLUS	55,102.50
614	28-Jun-19	KENNEDY OOKO OUMA	25,000.00	797	28-Jun-19	ORANGE DEMOCRATIC MOVEMENT	200,000.00
615	28-Jun-19	LINET AKOTH OCHIENG	25,200.00	798	28-Jun-19	LINET AKOTH OCHIENG	203,790.00
616	28-Jun-19	KENNETH ONYANGO ODHIAMBO	25,200.00	799	28-Jun-19	NATION MEDIA GROUP LIMITED	205,700.00
617	28-Jun-19	ROSELYNE AWUOR	25,600.00	800	28-Jun-19	RUTH ADHIAMBO BUSIA ODINGA	210,420.00
618	28-Jun-19	DENNIS ODHIAMBO	25,600.00	801	28-Jun-19	JACKTON OJWANG OGENDO	210,420.00
619	28-Jun-19	WYCLIFF OTIENO	25,600.00	802	28-Jun-19	OJUOK PHILEMON JUMA	210,420.00
620	28-Jun-19	BOAZ OUKO ONYANGO	25,600.00	803	28-Jun-19	KENNETH ONYANGO ODHIAMBO	210,420.00
621	28-Jun-19	FRANCIS ODHIAMBO OMBEWA	25,600.00	804	28-Jun-19	ROY OCHIENG SAMO	210,420.00
622	28-Jun-19	MEK SACCO LIMITED	26,209.00	805	28-Jun-19	RALLYTEC MOTORS LIMITED	128,013.00
623	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	27,000.00	805	28-Jun-19	RALLYTEC MOTORS LIMITED	101,002.60
624	28-Jun-19	GARD OKOTH OLIMA	27,200.00	806	28-Jun-19	Rj Auto Services (k) Limited	246,306.10
625	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	27,300.00	807	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	250,000.00
626	28-Jun-19	FELIX OWUOR OKINYI	27,800.00	808	28-Jun-19	GEORGE OLOO ONYANGO	251,930.00
627	28-Jun-19	OJUOK PHILEMON JUMA	27,800.00	809	28-Jun-19	LINET AKOTH OCHIENG	251,930.00
628	28-Jun-19	JOHN KENNEDY AGENGO	27,800.00	810	28-Jun-19	KENYA POWER AND LIGHTING COMPA	253,656.00
629	28-Jun-19	EDWIN OUMA KISIA	27,800.00	811	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	280,000.00
630	28-Jun-19	NICHOLAS OCHUDHO AYORO	28,800.00	812	28-Jun-19	LISAMANI ENTERPRISES	284,482.75
631	28-Jun-19	JOSEPH OTIENO OWUOR	28,800.00	813	28-Jun-19	LISAMANI ENTERPRISES	284,482.75
632	28-Jun-19	KENNEDY ONYANGO OKISE	29,120.00	814	28-Jun-19	LISAMANI ENTERPRISES	284,482.75
633	28-Jun-19	CENTRE CAFETERIA JUBAHZ ENTERPRISE	30,000.00	815	28-Jun-19	THE STAR PUBLICATIONS LIMITED	291,891.60
634	28-Jun-19	EDWIN OUMA KISIA	30,850.00	816	28-Jun-19	society of clerks-at-the-table	35,000.00
635	28-Jun-19	CALEB OWUOR OMOROH	33,000.00	816	28-Jun-19	society of clerks-at-the-table	211,000.00
636	28-Jun-19	NELCO MASANYA SAGWE	33,000.00	816	28-Jun-19	society of clerks-at-the-table	30,000.00
637	28-Jun-19	FRANCIS ODHIAMBO OMBEWA	33,000.00	816	28-Jun-19	society of clerks-at-the-table	24,000.00
638	28-Jun-19	DENNIS ODHIAMBO	34,000.00	817	28-Jun-19	society of clerks-at-the-table	300,000.00
639	28-Jun-19	FRANCIS ODHIAMBO OMBEWA	34,000.00	818	28-Jun-19	STARBUCKS HOTEL AND RESTAURANT	360,344.85
640	28-Jun-19	BOAZ OUKO ONYANGO	34,000.00	819	28-Jun-19	DONNA SERVE SOLUTIONS	373,332.40
641	28-Jun-19	ARTHUR OMONDI GOR	35,000.00	820	28-Jun-19	PRIDE KINGS SERVICES LIMITED	386,100.00
642	28-Jun-19	VITALIS AUGUSTINE OTURA	35,500.00	821	28-Jun-19	PRIDE KINGS SERVICES LIMITED	386,100.00
643	28-Jun-19	JACKTON OJWANG OGENDO	35,500.00	822	28-Jun-19	SUSPENSE SALARY ACCOUNT FAMILY E	419,627.85
644	28-Jun-19	BEATRICE PAMELA OCHIENG	35,500.00	823	28-Jun-19	AGA KHAN HOSPITAL KISUMU	250,000.00
645	28-Jun-19	NANCY OWITI ADHIAMBO	35,500.00	823	28-Jun-19	AGA KHAN HOSPITAL KISUMU	187,554.00
646	28-Jun-19	FELIX OWUOR OKINYI	35,850.00	824	28-Jun-19	LOCAL AUTHORITY PROVIDENT FUND	486,525.10
647	28-Jun-19	MARK IMBULA	36,000.00	825	28-Jun-19	China Zhong Tian Investment Limited	512,068.95
648	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	36,000.00	826	28-Jun-19	LOCAL AUTHORITY PENSION TRUST	577,814.60
649	28-Jun-19	KEPHAS ONYANGO ONOKA	36,000.00	827	28-Jun-19	Abode Ventures Limited	615,620.70
650	28-Jun-19	ZACHARY OGUTU ONYANGO	36,200.00	828	28-Jun-19	CALVARY INSURANCE AGENCY	723,380.00
651	28-Jun-19	PETER ODERO ANDITI	38,400.00	829	28-Jun-19	CHECK-OFF LOANS SUSPENSE-CO-OPE	752,998.45
652	28-Jun-19	PETER MBAWI ORIWO	1,205.00	830	28-Jun-19	NATIONAL OIL CORPORATION OF KEN	758,620.70
652	28-Jun-19	PETER MBAWI ORIWO	38,055.00	831	28-Jun-19	OUTCORE TECHNOLOGIES	819,310.35
653	28-Jun-19	LILIAN ACHIENG NYAMITA	40,000.00	832	28-Jun-19	AFRICAN TOUCH SAFARIS LIMITED	701,559.00
654	28-Jun-19	ESTHER ADHIAMBO	40,000.00	832	28-Jun-19	AFRICAN TOUCH SAFARIS LIMITED	155,941.00
655	28-Jun-19	CHARLES KENNEDY ONGONGA	40,000.00	833	28-Jun-19	COUNTY ASSEMBLY OF KISUMU	868,000.00
656	28-Jun-19	CHARLES KENNEDY ONGONGA	40,000.00	834	28-Jun-19	LYMO INVESTMENTS	884,030.15
657	28-Jun-19	EDWIN OUMA KISIA	41,350.00	835	28-Jun-19	TOVI TOURS AND TRAVEL LIMITED	1,276,441.00
658	28-Jun-19	WYCLIFF OTIENO	41,350.00	836	28-Jun-19	PANESARS KENYA LIMITED	1,725,862.05
659	28-Jun-19	LINET AKOTH OCHIENG	42,000.00	837	28-Jun-19	S. M. ONYANGO AND ASSOCIATES	1,796,551.70
660	28-Jun-19	GEORGE MATHEW AMAYO	43,500.00	838	28-Jun-19	LOCAL AUTHORITY PROVIDENT FUND	1,861,776.20
661	28-Jun-19	KENYA COMMERCIAL BANK-CHECK OFF LOA	44,007.00	839	28-Jun-19	ROYAL CITY HOTEL LTD	2,506,672.40
662	28-Jun-19	CHARLES KENNEDY ONGONGA	44,319.00	840	28-Jun-19	FAST CHOICE LIMITED	3,774,137.95
663	28-Jun-19	WYCLIFF OTIENO	44,600.00	841	28-Jun-19	KISUMU COUNTY CAR AND MORTGAG	4,946,121.75
664	28-Jun-19	BOAZ OUKO ONYANGO	44,600.00	842	28-Jun-19	TOYOTA KENYA LIMITED	7,923,698.30
665	28-Jun-19	EDWIN OUMA KISIA	44,600.00	843	28-Jun-19	SHILOAH INVESTMENTS LTD	9,720,000.00
666	28-Jun-19	LILIAN ACHIENG NYAMITA	44,800.00	844	28-Jun-19	TREVER CONSULTING	1,428,258.60
667	28-Jun-19	JARED OMUNYINI	45,600.00	845	28-Jun-19	HANCY GROUP LIMITED	1,464,189.65
668	28-Jun-19	KENNETH OTIENO OPIYO	19,105.00	846	28-Jun-19	FORESIGHT BUSINESS CENTRE	1,630,370.70
668	28-Jun-19	KENNETH OTIENO OPIYO	18,622.00	847	28-Jun-19	MULTI STEP DYNAMICS	1,694,148.30
668	28-Jun-19	KENNETH OTIENO OPIYO	7,873.00				
669	28-Jun-19	CHRISTABEL AKELLO ADIKA	45,600.00				
		TOTAL	3,874,523.70			TOTAL	68,338,084.40

3.PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			4.RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DATE	DETAILS	AMOUNT SHS.	DATE	DETAILS	AMOUNT SHS.
	TOTAL	0.00		TOTAL	0.00

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT OPERATION ACCOUNT(KCB)

REPUBLIC OF KENYA
COUNTY ASSEMBLY OF KISUMU

F.O 30

BANK RECONCILIATION
ACCOUNT NO: 1142204197
as at 30TH JUNE2019

	SHS.	SHS.	SHS.
Balance as per Bank Certificate			1,046,261.96
Less:			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..		2,880,900.10	
2. Receipts in Bank Statement not yet recorded in Cash Book ..			
Add:			
3. Payments in Bank Statement not yet recorded in Cash Book ..		3,297.00	
4. Receipts in Cash Book not yet recorded in Bank Statement ..		1,832,031.39	
Bank Balance as per Cash Book			690.25

Prepared By:

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Z.O — **Signature**
ACCOUNTANT — **Designation**
30-Sep-19 — **Date**

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE NO.	DATE	PAYEE	AMOUNT SHS.	CHEQUE NO.	DATE	PAYEE	AMOUNT SHS.
	28/06/2019	SALARY	107,036.00				
	28/06/2019	SALARY	88,559.10				
	28/06/2019	SALARY	2,805.00				
	28/06/2019	COUNTY ASSEMBLY OF KISUMU	868,000.00				
	28/06/2019	ESAMI	1,759,500.00				
	28/06/2019	CHARLES ONGONG'A	55,000.00				
		TOTAL	**2,880,900.10**			**TOTALS**	

3.PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			4.RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DATE	DETAILS	AMOUNT SHS.	DATE	DETAILS	AMOUNT SHS.
30/06/2019	Bank Charges	3,297.00	28/06/2019	CBK	868,000.00
			28/06/2019	CBK	5,000.00
			28/06/2019	CBK	99,990.00
			28/06/2019	CBK	280,000.00
			28/06/2019	CBK	85,840.00
			28/06/2019	CBK	17,000.00
			28/06/2019	CBK	163,200.00
			28/06/2019	CBK	36,000.00
			28/06/2019	CBK	250,000.00
			28/06/2019	CBK	10,000.00
			28/06/2019	CBK	1.39
			28/06/2019	CBK	17,000.00
	TOTAL	3,297.00		TOTAL	1,832,031.39