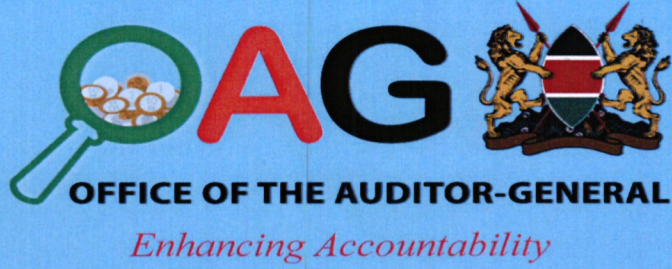


REPUBLIC OF KENYA



PAPERS LAID	
DATE	31/5/2023
TABLED BY	Majority Leader
COMMITTEE	
CLERK AT THE TABLE	Chania

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KISUMU

**FOR THE YEAR ENDED
30 JUNE, 2022**



**KISUMU COUNTY ASSEMBLY
(KISUMU COUNTY GOVERNMENT)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022**

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

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

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UNIVERSITY OF KISUMU

TABLE OF CONTENTS

TABLE OF CONTENTS	ii
1. Key Entity Information and Management.....	iii
2. Forward By The Clerk Of The Assembly.....	viii
3. Statement Of Performance Against County Predetermined Objectives	xxi
4. Corporate Social Responsibility Statement/Sustainability Reporting	xxiv
5. Statement Of Management Responsibilities	xxvi
6. Report of the Independent Auditor on the Kisumu County Assembly.	xxvii
7. Statement of Receipts and Payments for Year Ended 30 th June 2022.....	1
8. Statement Of Financial Assets And Liabilities As At 30 th June 2022.....	2
9. Statement Of Cash Flows for The Period Ended 30 th June 2022	3
10. Statement Of Comparison Of Budget & Actual Amounts: Recurrent And Development Combined.....	4
11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent	5
12. Statement Of Comparison Of Budget & Actual Amounts: Development	6
13. Budget Execution By Programmes And Sub-Programmes.....	7
14. Significant Accounting Policies	8
15. Notes To The Financial Statements.....	14
16. Progress On Follow Up Of Auditor Recommendations	29
17. ANNEXES	31

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

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 and 13 nominated MCAs to represent special groups. 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:

No	Designation	Name
1.	Speaker of the County Assembly	Hon. Elisha Jack Oraro
2.	Clerk of the County Assembly	Mr. Owen Odhiambo Ojuok
3	i. Principal Clerk Assistant	Mr. Peter Odero Anditi – Department of Legislative Procedures and committee services
	ii. Chief Finance Officer	CPA Felix Okinyi Owuor – Department of Finance and Accounting Services
	iii. Director Supply Chain Management	Mr. Edwin Ouma Kisia – Department of Supply Chain Management
	iv. Director HR and Administration	Mrs. Linet Akoth Ochieng – Department of HR and Administration
	v. ICT, Hansard Research and Information Services	Mr. Joshua Okoth Munda – Department of ICT, Hansard Research and Information Services

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Owen Odhiambo Ojuok
2.	Chief Finance Officer	Felix Okinyi Owuor
3.	Principal Accountant	Mollen Achayo
4.	Director Supply Chain	Edwin Ouma Kisia

(d) Fiduciary Oversight Arrangements

Public Accounts and Investment Committee

Public Accounts and Investment Committee has a fiduciary responsibility to provide oversight on the County's finances. The committee members who served during the FY 2021/2022 were:

NO	Name	Position
1	Hon. Maurine Otiang'	Chairperson
2	Hon. Benny Oiko Pete	Vice- Chairperson
3	Hon. Paul Okiri	Member
4	Hon. Seth Okumu	Member
5	Hon. Johnson Guya	Member
6	Hon. Roy Samo	Member
7	Hon. Beatrice Pamela	Member
8	Hon. Julius Genga	Member
9	Hon. John Atieno	Member
10	Hon. Nancy Owiti	Member

Audit Committee

The Audit committee has a fiduciary responsibility to advice the management on institutional risk management and compliance. The committee members during the FY 2021/2022 were:

No	Name	Dates of Service	Position
1.	Mr. Dickson Anyul	July 2021 – Feb 2022	Chairperson
2.	Mr. Paul Maher	July 2021 – Feb 2022	Member
3.	Ms. Monica Ogada	July 2021 – Feb 2022	Member
4.	Lucy Mugadukha	Feb 2022 – June 2022	Chairperson
5.	George Otieno	Feb 2022 – June 2022	Member
6.	Dorothy Amondi	Feb 2022 – June 2022	Member

Finance Committee

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

The finance committee of the County Assembly has a fiduciary responsibility of ensuring public funds are utilised in accordance with the law. The committee members who served during the FY 2021/2022 were:

NO	Name	Position
1.	Hon. Paul Okiri	Chairperson
2.	Hon. Victor Rodgers	Vice- Chairperson
3.	Hon. Sally Okudo	Member
4.	Hon. Samson Ameso	Member
5.	Hon. Joachim Oketch	Member
6.	Hon. Florence Olango	Member
7.	Hon. Steve Owiti	Member
8.	Hon. Julius Genga	Member
9.	Hon. John Atieno	Member
10	Hon. Ken Ageng'o	Member
11.	Hon. Judith Ogaga	Member
12.	Hon. Vitalis Otura	Member
13.	Hon. Rashid Miruka	Member
14.	Hon. Samuel Dede	Member
15	Hon. George Olwal	Member

Budget and Appropriation Committee

This committee has a fiduciary responsibility of appropriating funds to County departments. The committee members who served during the FY 2020/2021 were:

NO	Name	Position
1.	Hon. Steve Owiti	Chairperson
2.	Hon. Aslam Khan	Vice- Chairperson
3.	Hon. Kenneth Onyango	Member
4.	Hon. Paul Okiri	Member
5.	Hon. Joachim Oketch	Member
6.	Hon. Vincent Jagongo	Member
7.	Hon. Seth Okumu	Member
8.	Hon. Benny Oiko Pete	Member
9.	Hon. Nancy Owiti	Member
10	Hon. Joseph Opiyo Olale	Member
11.	Hon. Johnson Guya	Member
12.	Hon. Seth Ochieng	Member
13.	Hon. Maurine Otiang'	Member

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022**

14.	Hon. Beatrice Odongo	Member
15	Hon. Jackton Ojwang'	Member

(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

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

(j) Independent Legal Advisors

- RODI OREGI AND COMPANY – P. O. BOX 19640, KISUMU
- OKONGO WANDAGO AND COMPANY ADVOCATES – P. O. BOX 1387, KSM
- S. M. ONYANGO AND ASSOCIATES – P. O. BOX 2864, KISUMU
- WASUNA AND COMPANY ADVOCATES – P.O. BOX 1760, KISUMU
- WANDAGO ASSOCIATE ADVOCATES – P.O BOX 14201 – GPO NAIROBI
- AMOS OYUKO AND COMPANY ADVOCATES – P.O BOX 7763 -40100
KISUMU

2. Forward By The Clerk Of The Assembly

2.1 Budget Allocation

In the financial year 2021/22 the county Assembly had a gross budget of KShs. 929,317,456 which was made up of KShs. 779,317,456 and KShs. 150,000,000 for recurrent and development vote respectively. The County Assembly spent an amount of KShs. 846,570,991 under the following five programmes:

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Administration, Planning and Support Services	38,399,948	27,729,431	10,670,517
General Administration and Planning services	421,574,844	357,207,359	64,367,486
Public Financial Management	12,081,800	12,081,568	232
Legislation & Oversight, services	189,519,904	188,420,129	1,099,775
County Assembly Service Board	267,740,960	261,132,504	6,608,456
	929,317,456	846,570,991	82,746,465

Programme 1: Administration, Planning and support services - This programme was allocated KShs 38,399,948 representing 4.1% of the budget. A total of KShs 27,729,132 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Financial Services.

Programme 2: General Administration and Planning Services. -This programme was allocated KShs 421,574,844 representing 45.4% of the budget. A total of KShs 357,207,359 was spent under the following sub programmes: a. Sub-programme S.P.1.1: General Administration. b. Sub-programme S.P.1.2: Human Resource development services.

Programme 3: Public Financial Management. -This programme was allocated KShs 12,081,800 representing 1.3% of the budget. A total of KShs 12,081,568 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Budget Formulation & Coordination Services.

Programme 4: Legislation & Oversight services -This programme was allocated KShs 189,519,904 representing 20.4% of the budget. A total of KShs 188,420,129 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Legislation & oversight services b. Sub-programme S.P.1.2: Policy Services (Speaker's office)

Programme 5: County Assembly Service Board -This programme was allocated KShs 267,740,960 representing 28.8% of the budget. A total of KShs 261,132,504 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Committee Services b. Sub-programme S.P.1.2: Representation & Public Participation Services.

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

This gross budget was allocated in the budget programmes as outlined in the chart below;



Key Performance Highlights

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2022

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						
Total Receipts	929,317,456	-	929,317,456	852,746,679	76,570,777	92%
Total Payments	929,317,456	-	929,317,456	846,570,991	82,746,465	91%

Actual receipts by the County Assembly stood at 8% below budget while actual payments were 9% below budget. This is attributable to underutilization of budget allocation for some vote lines occasioned by delay in disbursement of funds from National Treasury.

Budget Utilisation

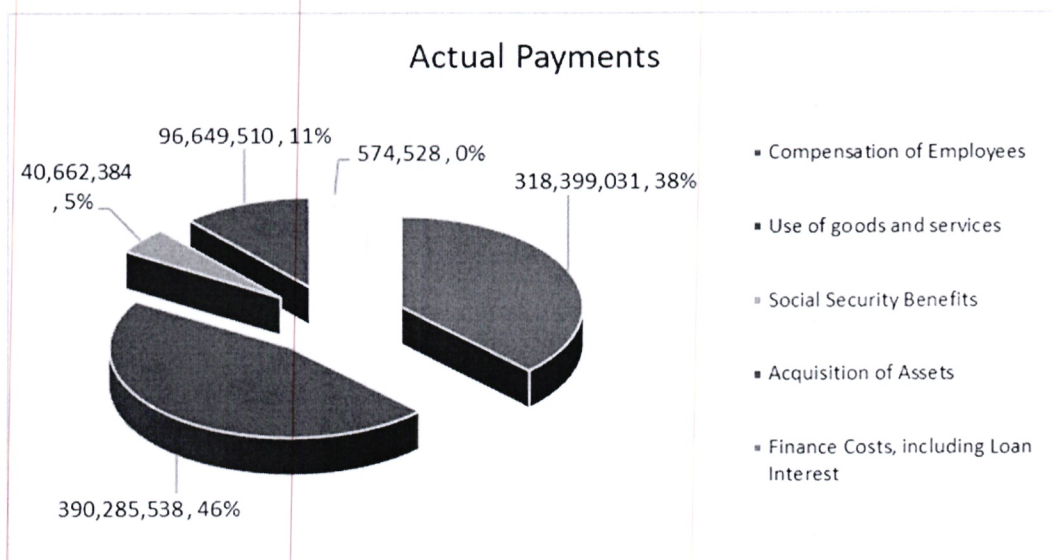
The County Assembly spent **KShs. 846,570,991** against an approved budget of **KShs. 929,317,456** representing absorption of **91%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the Table herein:

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

Budget utilization as per economic items

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	318,455,936	318,399,031	56,905
Use of goods and services	398,544,619	390,285,538	8,259,081
Social Security Benefits	43,443,546	40,662,384	2,781,162
Acquisition of Assets	168,223,355	96,649,510	71,573,845
Finance Costs, including Loan Interest	650,000	574,528	75,472
Total Payments	929,317,456	846,570,990	82,746,466



46% of budget allocation for the County Assembly was used on use of goods/services and operations, 38% for personnel emoluments, 5% on gratuity and 11% on Acquisition of assets and 0.07% on Finance costs.

Receipts

	2021-2022 Kshs	2020-2021 Kshs	Change	%cChange
RECEIPTS				
Transfers from County Treasury	852,746,679	738,793,294	113,953,385	13%
TOTAL REVENUES	852,746,679	738,793,294	113,953,385	13%

The County Assembly receipts mainly comprise of exchequer releases from the National Treasury. During the financial year 2021/ 2022, the County Assembly received a total of Kshs. 852,746,679 relating to exchequer releases from National Treasury. This is an increase of 13% of total receipts compared Kshs. 738,793,294 received in FY 2020/2021.

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

Payments:

The total payments for the FY 2021/22 were Kshs. 846,570,991 representing 12% increase compared to Kshs. 743,433,825 spent in the FY 2020/21.

2.2 Operational Performance

a) Laws and policies passed by the Members of the Assembly during the under review;

1. The Kisumu County Health Facilities Improvement Fund Act, 2021 – An ACT of the County Assembly of Kisumu to establish the Kisumu County Health Facilities Improvement Fund for the improvement of healthcare services in dispensaries, health centres and hospitals, to provide for administration of the Fund and for connected purposes
2. The Kisumu County Lakefront Development Corporation Act, 2021 - An ACT of the County Assembly of Kisumu to make provision for the establishment of Kisumu Lakefront Development Corporation as a Special Purpose Vehicle (SPV), to develop and manage economic and social activities of the lakefront, mobilise resources and for connected purposes.
3. The Kisumu County Health (Amendment) Act, 2022 - AN ACT of Kisumu County Assembly to amend the Kisumu County Health Act, 2019; and for connected purposes.
4. The Kisumu County Regularisation of Land Development Act, 2022 - An ACT of the County Assembly of Kisumu to provide for the regularization of unauthorized developments and for connected purposes.
5. The Kisumu County Revenue Administration (Amendment) Act, 2022 – An ACT of the County Assembly of Kisumu to amend the Kisumu County Revenue Administration Act, 2015 to give effect to S.157 (1) of the Public Finance Management Act, 2012 and to provide for the establishment of the Kisumu County Revenue Board as a body for the assessment and collection of County revenue, for the administration and enforcement of the laws relating to revenue and for connected purposes.
6. The Kisumu County Community Health Services Act, 2021 - An ACT of the County Assembly of Kisumu to give effect to the provisions of Article 43(1) (a) of the Constitution of Kenya and to provide for the establishment and delineation of Community Health Units within the county for effective and efficient delivery of community-based health services and for connected purposes.
7. The Kisumu County Finance Bill, 2021 – Provide for various taxes, fees and charges for services and for the other revenue raising measures by the county government.
8. Kisumu County Annual Development Plan FY 2021-2022 – provide framework that guided the implementation of the programs and projects in the 2021/2022 FY, with a view of enhancing transparency and accountability to facilitate the realization of the planned county development aspirations as envisaged in the CIDP 2018-2022

9. Kisumu County Emergency Operation Plan – It sets out the emergency preparedness and response arrangements for the county, including the process for coordination of relevant stakeholders
10. Kisumu County Fiscal Strategy paper FY 2022/2023 - It sets out the county priority programs to be implemented during the financial year 2021/2022 and over the MTEF period. It outlines the current state of the economy, provides fiscal outlook over the medium term and specifies the set strategic priorities and policy goals together with a summary of the Government spending plans, as a basis of the FY 2021/22 budget
11. Kisumu County Debt Management Strategy Paper FY 2020/2021- It provides guidance to the County Government of Kisumu on the amount and type of borrowing to undertake over the medium term. It also evaluates the costs and risks of various debt management strategies and provides recommendations on optimal strategy for implementation since it will have an impact on future borrowings
12. The Kisumu County Supplementary Appropriation Act, 2022 – Authorizes the issue of certain sum of money out of the County Revenue Fund and their application towards the services for the year in question.
13. The Kisumu County Appropriation Act, 2021 – Authorizes the issue of certain sum of money out of the County Revenue Fund and their application towards the services for the year in question.

b) The dates that the County Budget was passed including the supplementary budgets;

- Kisumu County Budget for the FY 2021/2022 was passed on 29th June, 2021
- Supplementary Budget 16th February, 2022

c) Assembly committees and their mandates;

County Assembly Business Committee

The County Assembly Business Committee shall –

- prepare and , if necessary, from time to time, adjust the County Assembly calendar with the approval of the County Assembly;
- monitor and oversee the implementation of the County Assembly business and programmes;
- implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;
- determine the order in which the reports of Committees shall be debated in the County Assembly;

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

- may take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and
- consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the County Assembly.

Successes of the Committee - In the year under review, the committee managed to do a report on the businesses cleared by the Committee in the FY ended 30th June, 2022

Committee on Selection

The Committee on Selection shall nominate Members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments.

Successes of the Committee –The committee did a report on the benchmarking exercise at Homa Bay County Assembly, which was adopted.

Committee on Appointments

The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Articles 179(2) of the Constitution.

Successes of the Committee – The committee considered all appointments referred to it in the year under review.

Public Accounts and Investments Committee

The Public Accounts and Investments Committee shall have two main functions: -

- examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; and
- Examination of the working of the public investments.

Successes of the Committee – In the year under review, the committee examined and reported to the house the following reports;

1. Adoption of the report on the consideration of the Auditor General's Report on the Financial Statements of Kisumu County Trade Fund for the year ended 30, June, 2019
2. Adoption of the report on the consideration of the Auditor General's Report on the Financial Statements of Kisumu County Executive Car Loan and Mortgage for the year ended 30, June, 2020

County Budget and Appropriations Committee

The functions of the Committee shall be to-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;
- Discuss and review the estimates and make recommendations to the County Assembly;
- Examine the County Budget Policy Statement presented to the County Assembly;
- Examine Bills related to the County Government budget, including Appropriations Bills; and;
- Evaluate tax estimates, economic and budgetary policies and programs with direct budget outlays.

Successes of the Committee – In the year under review, the committee managed to have the following reports adopted by the house;

1. Report on its consideration of the Kisumu County Covid 19 Socio Economic Re-engineering and Recovery and Recovery Strategy Paper 2020-2023
2. Report on its consideration of the Kisumu County Debt Management Strategy Paper FY 2021-2024
3. Report on its Consideration of the Proposed Kisumu County Annual Development Plan FY 2021/2022
4. Report on its Consideration of the Proposed Kisumu County Emergency Operation Plan
5. Report on its Consideration of the proposed Kisumu County Finance Bill, 2021
6. Report on its Consideration of the 1st proposed Kisumu County Supplementary Budget Estimates FY 2021/2022
7. Report on its consideration of the Kisumu County Fiscal Strategy Paper FY 2022/2023
8. Report on its consideration of the Kisumu County Debt Management Strategy Paper FY 2022-2024
9. Report on its Consideration of the Kisumu County Revenue Administration (Amendment) Bill, 2022

County Assembly Procedure and Rules Committee

The County Assembly Procedure and Rules Committee shall

- Consider and report on all matters relating to these Standing Orders.
- May propose amendments to these Standing Orders and any such amendments shall upon approval by the County Assembly, take effect at the time appointed by the County Assembly.
- May propose rules for the orderly and effective conduct of Committee business and any such rules shall, upon approval by the County Assembly, continue in force until amended or repealed by the County Assembly.

Successes of the Committee – In the year under review, the committee noted the proposed amendments of the standing orders to be implemented towards the end of the second Assembly

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

Committee on Implementation

The Committee shall

- Scrutinize the resolutions of the County Assembly (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and examine –
- Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.
- May propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status of projects and programs under his or her docket without justifiable reasons.

Successes of the Committee – In the year under review, the committee managed to do the following reports, submitted to the house and unanimously adopted and the resolution thereafter forwarded to the Executive

1. Report on its consideration of the Kisumu County Project Implementation and Management Bill, 2021
2. Report on the Kisumu County Budget Implementation status for FY 2019/2020 & 2020/2021
3. Report on the implementation status of House resolutions passed by the County Assembly of Kisumu
4. Report on Petition No. 2 of 2021 in the matter of the Kisumu County Alcoholics Drink Control Act, 2014

Committee on Delegated County Legislation

The Committee shall consider in respect of any statutory instrument whether it-

- is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law;
- infringes on fundamental rights and freedoms of the public;
- contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly;
- contains imposition of taxation;
- directly or indirectly bars the jurisdiction of the Courts;
- gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power;
- involves expenditure from the County Revenue Fund or other public revenues;
- is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;

- appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;
- appears to have had unjustifiable delay in its publication or laying before County Assembly;
- makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;
- makes rights, liberties or obligations unduly dependent upon insufficiently defined administrative powers;
- inappropriately delegates legislative powers;
- imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;
- appears for any reason to infringe on the rule of law;
- inadequately subjects the exercise of legislative power to County Assembly scrutiny; and
- accords to any other reason that the Committee considers fit to examine.

Welfare and Equal Opportunities

Take care of the welfare of Members, staff of the assembly and the general public.

Successes of the Committee – In the year under review, the committee managed to fast-track on follow up and reconciliation of members contribution to the fund.

Liaison Committee

The Liaison Committee shall-

- guide and co-ordinate the operations, policies and mandates of all Committees;
- deliberate on and apportion the annual operating budget among the Committees;
- consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly;
- ensure that Committees submit reports as required by these Standing Orders;
- determine, whenever necessary, the Committee or Committees to deliberate on any matter; and
- give such advice relating to the work and mandate of select Committees as it may consider necessary.
- The Liaison Committee shall consider reports compiled by other Committees which reports have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports.

Successes of the Committee – In the year under review, the adoption of the report on the apportionment of the annual committees operation budget for FY 2021/2022

Agriculture, Livestock and Fisheries

All matters relating to agriculture, including crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control, veterinary services (excluding regulation of

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

the profession) and fisheries; animal control and welfare, including licensing of dogs and facilities for their accommodation, care and burial of animals.

Successes of the Committee – In the year under review, the committee managed to do the following reports that were adopted;

1. Report on a statement raised by Hon. Johnson Guya on the AMS at Rabuor.
2. Motion on boosting Aquaculture Development through increased budgetary allocation to 3% of the total allocation from the Department
3. Report from the Committee on the Study Tour to Mombasa Agricultural Show and Exhibitions

Health, Housing and Sanitation

All matters relating to County health services, including, in particular County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal; housing; and sanitation.

Successes of the Committee – In the year under review, the committee managed to do the following reports that were adopted by the house. The reports were;

1. Report on the consideration of the Kisumu County Health Facilities Improvement Fund Bill, 2021
2. Report on the consideration of the Kisumu County Environmental Health and Sanitation Bill, 2021
3. Report on the consideration of the Kisumu County Community Health Services Bill, 2021
4. Report on the matter of payment of arrears owed to community health workers and subsequent remuneration of their stipends for the first quarter of FY 2021/202
5. Report on the consideration of the Kisumu County Health (Amendment) Bill, 2022

Children, Culture and Community Services

All matters relating to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities and County parks, beaches and recreation facilities; children's welfare; and control of drugs and pornography.

Public Works, Roads and Transport

All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built-up areas; firefighting services and disaster management.

Successes of the Committee – In the year under review, the committee did a report on a benchmarking exercise with its counterpart of Mombasa County Assembly, which was adopted by the house.

Cooperative, Finance, Trade and Enterprise Development

All matters relating to Cooperative movement, micro finance institutions, empowerment of registered women and youth groups, insurance, proposed loans and advances by the Executive, trade development and regulations including markets; trade licenses (excluding regulation of professions) trading practices.

Successes of the Committee – In the year under review, the committee managed to undertake the following reports that were adopted by the house:

1. Report on the consideration of the Quarterly Reports and Financial Statements of Kisumu County Executive for the quarter ended March, 2022
2. Report on the consideration of the County Executive Quarterly Reports and Financial Statements for the Quarter ended Dec, 2021
3. Report on the consideration of Kisumu County Education Fund Quarterly Report and Financial Statements for the Quarter ended 31, Dec 2021
4. Report on the consideration of the County Executive Quarterly Reports and Financial Statements for the 3rd and 4th Quarter FY 2021/2022
5. Report on the consideration of the Kisumu County Reports and Financial Statements for the year ended 30, June 2020

Tourism, Wildlife and Heritage

All matters relating to local tourism, wildlife conservation and preservation of old buildings like churches, schools, government offices, other public buildings and buildings in private homes of important people.

Successes of the Committee – In the year under review, the committee did a report of the joint sectorial committees on the vetting of Mr. George Owino Ogol, nominee for appointment to the position of Chief Officer, Tourism, Arts and Sports which was adopted.

The committee on House Powers and Privileges

This is a select committee standing order number 207 mandated with the responsibility to look into the disciplinary issues of members.

Successes of the Committee – In the year under review, the committee had a capacity building program for county assembly service boards and committees on powers and privileges on integrity compliance under chapter six of the constitution

d) Oversight role of the County Assembly

- To vet and approve nominees for appointment to county public offices
- To approve the budget and expenditure of the County government
- To approve the borrowing by the county government

- To approve County development planning

2.3 Performance Of Key Development Projects

The county assembly in the year under review budgeted for three key development projects namely;

1. Ultra-Modern Assembly – The County Assembly began the construction of the Ultra-modern Kisumu Assembly Chambers and offices. The building is expected to offer adequate space and a more conducive working environment. The building will further have a cafeteria, gymnasium, Members Lounge and a playing ground for indoor games.
2. Speaker’s official residence – The assembly has completed the construction of the speaker’s residence in the year under review which is now ready for occupation.

2.4 Value-for-money Achievements

The completion of the speaker’s residence will save the county monthly rental expenses, which can be channelled to other development activities or other operation of the County Assembly

2.5. Challenges And Recommended Way Forward

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 .However, we have petitioned the national treasury to provide training to mitigate the problem in future.
- Delay in exchequer releases affected the budget absorption rate since some planned projects could not be fully implemented on time. However, discussion has been held between the assembly and county treasury regarding timely release of funds to avert such incidences.

Outlook of the County Assembly as laid out in the strategic plan;

- Construction of Ultra-Modern Assembly to provide a conducive working environment (Chambers and offices for staff and MCAs)
- Construction of the official residence of the Speaker
- Modernized assembly, equipped with required tools and equipment for service delivery

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

- Enhanced human resource and administration for efficiency, through internal placement and recruitment, established performance management system, mainstream HR planning and strengthened financial management systems.
- Enhanced staff capacity building to meet current and future workloads and challenges through training of staff and MCAs.

Sign 
Name: Owen Odhiambo Ojuok
Clerk of the County Assembly

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

3. Statement Of Performance Against County Predetermined Objectives

Introduction

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.

The key mandate of the County Assembly of Kisumu is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 21/22

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs - MCAs were trained/benchmarked with a number of County Assemblies including the Senate on how they can effectively deliver on their three mandates i.e legislations, representation and oversight.	Increased ability of MCA in legislation	13 bills were passed in the County Assembly during the Financial Year; 1. The Kisumu County Health Facilities Improvement Fund Act, 2021 2. The Kisumu County Lakefront Development Corporation Act, 2021 3. The Kisumu County Health (Amendment) Act, 2022 4. The Kisumu County Regularisation of Land Development Act, 2022 5. The Kisumu County Revenue Administration (Amendment) Act, 2022 6. The Kisumu County Community Health Services Act, 2021 7. The Kisumu County Finance Bill, 2021 8. Kisumu County Annual Development	In the Financial year under review, MCAs were trained on Legislative procedures and public participation procedures. Members were trained on integrity and code of ethics

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

			<p>Plan FY 2022-2023</p> <p>9. Kisumu County Emergency Operation Plan</p> <p>10. Kisumu County Fiscal Strategy paper FY 2022/2023</p> <p>11. Kisumu County Debt Management Strategy Paper FY 2020/2021-</p> <p>12. The Kisumu County Supplementary Appropriation Act, 2022</p> <p>13. The Kisumu County Appropriation Act, 2021</p>	
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	60% increase in efficient Assembly operation	County Assembly of Kisumu standing orders were reviewed.
General Administration and Planning services	To enhance effective and efficient running of the organization	Service delivery Construction of speaker’s residence	Annual work plan developed Policies developed Building of Speaker’s residence Completed	Preparation of policies
County Assembly Service Board	To establish a robust organization structure, enhance staff capacity and sustain high quality performance and service delivery	Review organization structure Recruitment of staff	Public participation realized Assembly Constituted procedures , rules, regulations, the constitution and county government act adhered to Staff recruited	Trained on ethical leadership, risk assessment and monitoring, knowledge management and innovation
Public Finance Management	To ensure timely development review and submission of Assembly budget estimates	Submission of the budget estimates to the	Budget Analysed	The budget officers were trained on budget preparation

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

		County Treasury by 30 th April		and capturing of pending bills in the budget (Hyperion module) by SOCATT
Administration, Planning and Support Services	Developing and implementing financial policies	Capacities build for key public financial offices and the staff	Timely submission of Quarterly and Annual Financial Reports Adherence to procurement act and regulation Procurement plan implemented	Training on Financial reporting by National Treasury

4. Corporate Social Responsibility Statement/Sustainability Reporting

The County Assembly of Kisumu is the Legislative arm of the County Government of Kisumu responsible for the formulation of laws that regulate the conduct and activities within the county and provide oversight

The Assembly undertook the following during the Financial Year:

a) Sustainability strategy and profile -

The Assembly has a working Service Board, chaired by the Speaker, 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 County Assembly Service Board meets at least twice a week. This has built synergy and effective coordination in the implementation and delivery of planned programmes and projects. The reporting and follow up is done to ensure all agreed action points are implemented within the stipulated timelines. Issue of good governance and accountability have been adopted by the Board to ensure that assembly does good legislation, effective oversight, zero tolerance to corruption practices, payment of outstanding pending bills and reduction of Audit queries

b) Environmental performance

The Assembly has facilitated the formulation of the Kisumu County Climate Change Action Plan whose purpose is to mitigate climate change and promote environmental Protection. Consequently, the Kisumu County Climate Change Act, 2020 further stipulates the mandates of various county departments on the role of environmental protection.

c) Employee welfare

The County Assembly recognizes the need for training and development of all its members and employees. Each financial year Assembly prioritized a considerable budget to facilitate the activity: However, the Assembly is yet to operationalize a structured training where return on investment can be evidenced by a number of trainings undertaken in a financial year. Recruitment is a key component in the Assembly Human Resource Manual. The manual incorporate provisions of the constitution, new labour law and other legislation among other set standards, principles and values in hiring. Stakeholders' engagement is evidenced from the initial stages of declaring interests where Heads of Departments are invited: External stakeholders are engaged at the advertisement level through at least two newspapers of a wide circulation. The external technical officers are also captured at the selection and interview of the staff for a more responsive outcome.

The Assembly developed and implemented employee welfare and wellness programmes in the work place which included:

- i.) Medical camps for the staff;
- ii.) Voluntary counselling and testing for the staff;

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

d) Market place practices-

The county assembly of Kisumu maintains good business practises with the suppliers by informing them about our processes during tendering/ registration i.e. from advertisement to debriefing stage. Advertisement is usually done via at least two newspapers dailies with wide national circulation particularly for open tenders. We also involve the tenderers in competitive bidding by giving quotation to at least three bidders when procuring items with the threshold of quotation method. When notification of award is issued to the winning bidder, the unsuccessful bidders are also notified via regret letters where reasons for failure are stated and they are informed of who won that particular tender and the reasons thereof. Just like we like timely actions on our sides, suppliers also like prompt payments on their side.

e) Community Engagements

County Assembly of Kisumu has actively been involved in CSR in the community through engagement of football tournaments at the ward level and community clean-up events.

5. 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, 2022. 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, 2022, 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 2022.



Name: Owen Odhiambo Ojuok
Clerk of the County Assembly

REPUBLIC OF KENYA



Enhancing Accountability

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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, 2022

PREAMBLE

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

- A. Report on the 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 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 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Kisumu set out on pages 1 to 30, which comprise the statement of financial assets and liabilities as at 30 June, 2022, 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

Report of the Auditor-General on County Assembly of Kisumu for the year ended 30 June, 2022

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 the County Assembly of Kisumu as at 30 June, 2022, 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.

Basis for Qualified Opinion

1. Unconfirmed Office and General Supplies and Services Expenses

The statement of receipts and payments reflects use of goods and services balance of Kshs.390,285,538 as disclosed in Note 5 to the financial statements. The balance includes office and general supplies and services amounting to Kshs.17,131,880, which further includes an amount of Kshs.1,455,695 paid to two companies. However, signed contracts between the County Assembly and the two companies were not provided for audit verification.

In the circumstances, the propriety of office and general supplies and services expenditure amounting to Kshs.1,455,695 could not be confirmed.

2. Unsupported Communication Supplies and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.390,285,538 which, as disclosed in Note 5 to the financial statements, includes communication supplies and services amount of Kshs.2,765,668. Included in the amount is Kshs.885,600 paid for internet connections and Kshs.934,000 paid to a telecom company for telephone, telex, facsimile and mobile phone services. However, no documentary evidence was provided to support the expenditure.

In the circumstances, the propriety of communication supplies and services expenditure totalling to Kshs.1,819,600 could not be confirmed.

3. Irregular Charge of Other Operating Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.390,285,538 as disclosed in Note 5 to the financial statements, which includes other operating expenses of Kshs.84,488,131. The amount includes legal fees amounting to Kshs.1,109,982 for a legal suit against the former speaker for recovery of outstanding car and mortgage loans amounting to Kshs.8,389,339. However, the legal fees was charged to the County Assembly instead of charging to the car and mortgage Fund.

In the circumstances, the regularity of other operating expenses of Kshs.1,109,982 could not be confirmed.

4. Irregular Subscriptions

The statement of receipts and payments reflects use of goods and services amounting to Kshs.390,285,538. The amount includes other operating expenses amounting to Kshs.84,488,131 as disclosed in Note 5 to the financial statements. The expenses include subscriptions paid to the County Assemblies Forum (CAF) and the Society of Clerks at

the Table (SOCATT) of Kshs.4,000,000 and Kshs.1,000,000 respectively. However, the payments were not authorized by any law.

In the circumstances, the propriety of payments totalling to Kshs.5,000,000 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 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.

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 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. Outstanding Tax Liability

The statement of receipts and payments reflects compensation of employees amounting to Kshs.318,399,031. Review of records revealed that the County Assembly owes Kenya Revenue Authority (KRA) PAYE totalling to Kshs.70,989,650 based on the assessment of tax liability for the period between July, 2015 to June, 2018 dated 2 March, 2021. The tax liability arose from a tax of Kshs.18,142,110, penalties of Kshs.45,148,581 and interest of Kshs.7,698,958. This was contrary to Section 37(1) of the Income Tax Act which stipulates that an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

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

2. Non-Compliance with the National Cohesion and Integration Act, 2008

Review of the County staff establishment revealed that, out of the 89 employees, 80 or 90% belong to the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community.

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

3. Non-Compliance with the Public Procurement and Asset Disposal Regulation, 2020

During the year under review, the County Assembly spent an amount of Kshs.2,975,800 on procurement of sports gears, which had been reserved for the AGPO group. However, the AGPO registration certificate of the supplier was not provided for audit verification. This was contrary to Regulation 145 of the Public Procurement and Asset Disposal Regulations, 2020 which requires that all small, micro and medium enterprise groups or disadvantaged groups shall qualify to benefit from a preference and reservation scheme if they are registered by The National Treasury.

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

4. Non-Compliance with the Third Rule on Salary Deduction

Review of the payroll revealed that seven (7) employees earned net salaries less than a third of their basic pay. This was contrary to Section 19(3) of Employment Act, 2007 which stipulates that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed. No effort appears to have been made by the County Assembly to correct the situation.

In the circumstances, Management was in breach of the Employment Act, 2007.

5. Irregular Payments Made Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments reflects compensation of employees amounting to Kshs.318,399,031. The amount includes an amount of Kshs.67,140,758 paid to Ward staff, Members of County Assembly and Board Members outside of the IPPD System. This was contrary to The Treasury Circular No.13/2019 dated 28 August, 2019 which states that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Data (IPPD) and each Ministry, Department and Agency (MDA) will be required to provide this information to support personnel requirements. No explanation was provided for failure to process the salaries in the IPPD data base.

In the circumstances, Management was 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue 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 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 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

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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 April, 2023

7. Statement of Receipts and Payments for Year Ended 30th June 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Transfers from County Treasury	1	852,746,679	738,793,294
Proceeds from sale of Assets	2		
Other Receipts	3		
TOTAL REVENUES		852,746,679	738,793,294
PAYMENTS			
Compensation of Employees	4	318,399,031	299,831,124
Use of goods and services	5	390,285,538	314,773,976
Subsidies	6	-	-
Transfers to other Government Units	7	-	-
Other grants and Trnsfers	8	-	-
Social Security Benefits	9	40,662,384	49,069,974
Acquisition of Assets	10	96,649,510	79,494,270
Finance costs	11	574,528	264,480
Other Payments	12	-	
TOTAL PAYMENTS		846,570,990	743,433,825
SURPLUS/DEFICIT		6,175,689	(4,640,530)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2022 and signed by:

Clerk of the Assembly
Name: Owen Odhiambo Ojuok


Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number: 22874

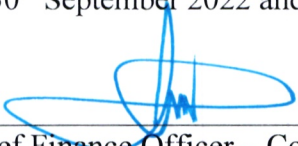
COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

8. Statement Of Financial Assets And Liabilities As At 30th June 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	11,170,097	5,007,831
Cash Balances	13B	-	-
Total Cash And Cash Equivalents		11,170,097	5,007,831
Imprest and Advances	14	-	-
TOTAL FINANCIAL ASSETS		11,170,097	5,007,831
Third party Deposits and Retention	15	10,433,959	9,648,362
NET FINANCIAL ASSETS		736,138	(4,640,531)
REPRESENTED BY			
Fund balance b/fwd	16	(4,640,530)	1,234,225
Prior year adjustments	17	(799,019)	(1,234,225)
Surplus/Deficit for the year		6,175,689	(4,640,530)
NET FINANCIAL POSSITION		736,140	(4,640,530)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2022 and signed by:


 Clerk of the Assembly
 Name: Owen Odhiambo Ojuok


 Chief Finance Officer – County Assembly
 Name: Felix Owuor Okinyi
 ICPAK Member Number: 22874

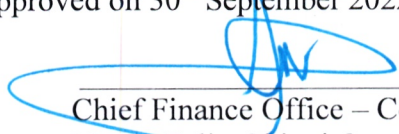
9. Statement Of Cash Flows for The Period Ended 30th June 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	852,746,679	738,793,294
		852,746,679	738,793,294
Payments for operating expenses			
Compensation of Employees	4	318,399,031	299,831,124
Use of goods and services	5	390,285,538	314,773,976
Social Security Benefits	9	40,662,384	49,069,974
Finance costs	11	574,528	264,480
		749,921,481	663,939,554
Adjusted for:			
Changes in payables	19	785,598	8,074,240
Adjustments during the year	17	(799,019)	(1,234,225)
Net cashflow from operating activities		102,811,777	81,693,754
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(96,649,510)	(79,494,270)
Net cash flows from Investing Activities		(96,649,510)	(79,494,270)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		6,162,268	2,199,484
Cash and cash equivalent at BEGINNING of the year	13	5,007,831	2,808,347
Cash and cash equivalent at END of the year	13	11,170,099	5,007,831

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2022 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number: 22874

10. 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
	a	b	c=a+b	d	e=c-d	f=e/c %
RECEIPTS						
Exchequer releases	929,317,456	-	929,317,456	852,746,679	76,570,777	8%
Total Receipts	929,317,456	-	929,317,456	852,746,679	76,570,777	8%
Payments						
Compensation of Employees	348,995,660	(30,539,724)	318,455,936	318,399,031	56,905	0%
Use of goods and services	363,278,250	35,266,369	398,544,619	390,285,538	8,259,081	2%
Social Security Benefits	42,343,546	1,100,000	43,443,546	40,662,384	2,781,162	6%
Acquisition of Assets	174,200,000	(5,976,645)	168,223,355	96,649,510	71,573,845	43%
Finance costs	500,000	150,000	650,000	574,528	75,472	12%
Total Payments	929,317,456	-	929,317,456	846,570,990	82,746,466	9%

Notes

Utilization difference on acquisition of assets of 43% was as a result delay in procurement process. It is also worth noting that finance cost had a utilization difference of 12% due to prompt payment of salary that reduced bank charges on salary overdraft.

The entity financial statements were approved on 30th September 2022 and signed by:

Clerk of the Assembly
Name: Owen Odhiambo Ojuok

Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number: 22874

11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=e/c %
RECEIPTS						
Exchequer releases	779,317,456	-	779,317,456	764,317,456	15,000,000	2%
Total Receipts	779,317,456	-	779,317,456	764,317,456	15,000,000	2%
Payments						
Compensation of Employees	348,995,660	(30,539,724)	318,455,936	318,399,031	56,905	0%
Use of goods and services	363,278,250	35,266,369	398,544,619	390,285,538	8,259,081	2%
Social Security Benefits	42,343,546	1,100,000	43,443,546	40,662,384	2,781,162	6%
Acquisition of Assets	24,200,000	(5,976,645)	18,223,355	8,220,287	10,003,068	55%
Finance costs	500,000	150,000	650,000	574,528	75,472	12%
	779,317,456	-	779,317,456	758,141,768	21,175,688	3%

Notes:

Percentage Utilization difference on acquisition of assets of 55% was a result of delay in receipt of exchequer for June 2022

The entity financial statements were approved on 30th September 2022 and signed by:

Clerk of the Assembly
Name: Owen Odhiambo Ojuok

Chief Finance Officer – County Assembly
Name: Felix Okinyi Owuor
CPAK Member Number: 22874

12. 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
	a	b	c=a+b	d	e=d-c	f=e/c %
RECEIPTS						
Exchequer releases	150,000,000	-	150,000,000	88,429,223	61,570,777	41%
Total Receipts	150,000,000	-	150,000,000	88,429,223	61,570,777	41%
Payments						
Acquisition of Assets	150,000,000	-	150,000,000	88,429,223	61,570,777	41%
	150,000,000	-	150,000,000	88,429,223	61,570,777	41%

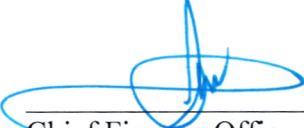
Notes:

Utilization difference of 41% on Acquisition of Assets is due to lack of Exchequer from the National Treasury and also delay in the procurement process

There were no 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 2022 and signed by:


Clerk of the Assembly
Name: Owen Odhiambo Ojuok


Chief Finance Office – County Assembly
Name: Felix Okinyi Owuor
ICPAK Member Number: 22874

13. Budget Execution By Programmes And Sub-Programmes

Programme/sub-programme	Final Budget	Indicators	Outcome	Actual comparable basis	Budget utilization difference
	KShs			KShs	KShs
Administration, Planning and Support Services	38,399,948	Preparation of quarterly and annual reports	Prepared and submitted within timelines. 100% done	27,729,431	10,670,517
Financial Services	38,399,948			27,729,431	10,670,517
General Administration and Planning services	421,574,844	1. Construction of Speaker's residence. 2. Recruitment of staff	1. 100% complete. 2. 100% implemented	357,207,359	64,367,486
General Administration	347,248,510			284,804,705	62,443,805
Human Resource development services	74,326,334			72,402,654	1,923,681
Public Financial Management	12,081,800	Preparation of budget for FY 2022-2023	Prepared and approved within timelines. 100% done	12,081,568	232
Budget Formulation & Coordination Services	12,081,800			12,081,568	232
Legislation & Oversight, services	189,519,904	13 Bills to passed within the Financial year	13 bills passed into laws. 100% done	188,420,129	1,099,775
Legislation & oversight services	151,376,765			150,714,421	662,344
Policy Services (Speaker's office }	38,143,139			37,705,708	437,431
County Assembly Service Board	267,740,960	13 Public participation to be done within the financial year	All the 13 bills were subjected to public participation within stipulated timelines. 100% done	261,132,504	6,608,456
SP2 Committee Services	176,348,800			175,215,648	1,133,152
Representation & Public Participation Services	91,392,160			85,916,856	5,475,304
Grand Total	929,317,456			846,570,991	82,746,465

(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).

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 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 xxx 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 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 2022, this amounted to KShs xxx compared to KShs xxx in prior period as indicated on note xxxx. *There were no other restrictions on cash during the year.*

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 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 xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was xxx number of supplementary budgets passed in the year. The supplementary budgets were approved on dd/mm/yy and dd/mm/yy. 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.

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 17* 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.

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022****15. Notes To The Financial Statements****1. Exchequer Releases**

Description and reference of the transfer	2021-2022 Kshs	2020-2021 Kshs
1st quarter transfer	103,491,575	52,875,074
2nd quarter transfer	233,445,168	173,191,544
3rd quarter transfer	178,546,000	188,697,232
4th quarter transfer	337,263,936	324,029,444
Total	852,746,679	738,793,294

The exchequer received during the year was kshs. 852,746,679 against a budget of kshs. 929,317,456 resulting to a balance of ksh. 76,570,777

2. Proceeds From Sale Of Assets

	2021-2022 Kshs	2020-2021 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees Received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

4. Compensation Of Employees

This relates to the compensation paid to employees. The balance comprises of staff salaries, allowances, social security contributions and other personnel related payments

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	204,908,528	184,256,539
Personal allowances paid as part of salary	109,328,680	3,011,253
Personal allowances paid as reimbursements	4,161,823	109,664,332
Pension and other social security contributions		2,899,000
Total	318,399,031	299,831,124

COUNTY ASSEMBLY OF KISUMU
Reports and Financial Statements
For the year ended 30 June 2022

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

The balance relates to the cost incurred on general office supplies, air tickets, subsistence allowances, cost of services, routine maintenance of assets and other expenditure incurred on a recurring basis.

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	240,124	322,628
Communication, supplies and services	2,765,668	2,508,619
Domestic travel and subsistence	159,375,976	119,925,881
Foreign travel and subsistence	33,531,876	-
Printing, advertising and information supplies & services	8,469,242	9,156,598
Rentals of produced assets	9,343,548	11,898,976
Training expenses	14,091,901	12,659,898
Hospitality supplies and services	14,088,492	12,760,730
Insurance costs	33,020,596	34,991,055
Specialised materials and services	3,423,195	3,451,805
Office and general supplies and services	17,131,880	9,617,450
Other operating expenses	84,488,131	83,569,271
Routine maintenance – vehicles and other transport equipment	4,449,634	4,336,432
Fuel Oil and Lubricants	3,785,464	3,756,690
Routine maintenance – Other Assets	2,079,810	5,817,944
Total	<u>390,285,538</u>	<u>314,773,976</u>

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

(Provide explanations as to what subsidies relate to)

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund	-	-
Mortgage	-	-
Others (insert name of budget agency)	-	-
Total	-	-

(Provide the nature and purpose of transfers and are these transfers to be recovered. The

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

This balance relates to social security benefits contributed by the County Assembly on behalf of its employees. The benefits include employer contribution to National Social Security Fund (NSSF).

	2021-2022	2020-2021
	Kshs	Kshs
Government pensions and Retirement Benefits	40,662,384	49,069,974
Total	40,662,384	49,069,974

10. Acquisition Of Assets

This refers to the development expenditure incurred by the County Government. This has been classified in terms of the assets acquired by the County Assembly in the year.

Asset class	Historical Cost (Kshs) 2020/21	Additions (Kshs)	Historical Cost (Kshs) 2021/22
Construction of Building	83,358,015	88,429,223	171,787,238
Purchase of Office Furniture and General	24,080,762	1,520,287	25,601,049
ICT Equipments	29,763,856	1,700,000	31,463,856
Purchase of Office Furniture and General	28,761,880	-	28,761,880
Total	165,964,513	91,649,510	257,614,023

5,000,000.00 Transfer to car loan

(Kshs. 5,000,000 relates to transfer to Car loan and Mortgage Staff account)

Notes To The Financial Statements (Continued)

11. Finance Costs

Finance costs refer to bank charges incurred on the County Assembly bank accounts and interest charged on borrowings

	2021-2022 Kshs	2020-2021 Kshs
Bank Charges	574,528	264,480
Total	574,528	264,480

12. Other Payments

	2021 - 2022 Kshs	2020 - 2021 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
	-	-

13. Cash and bank balances

13a. Bank balances

The balances refer to cash and cash equivalent balances held as at 30th June in all the County Assembly's bank account

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2021-2022	2020-2021
		Kshs	Kshs
Central Bank Of Kenya, 1000194747 & ksh.	Reccurent	735,746	799,019
KCB Operations Account 1142204197, & Ksh.	Reccurent	392	451
Central Bank Of Kenya 1000184758, & ksh.	Development	-	-
Central Bank Of Kenya 1000451618 & ksh.	Deposit	10,433,959	4,208,362
Total		11,170,097	5,007,831

All bank accounts operated by the County Assembly have been included in this note.

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

Notes To The Financial Statements (Continued)

13B. Cash In Hand

Cash in hand refers to cash balances held by the cash offices within the County Assembly as at 30th June 2022

	2021-2022 Kshs	2020-2021 Kshs
Cash in Hand – Held in domestic currency	-	-
Total	-	-

There was no cash held at the end of the period

14. Imprest And Advances

	2021-2022 Kshs	2020-2021 Kshs
Receivables - Outstanding Imprests	-	-
Total	-	-

Receivables and Advances were surrendered during the year.

15. Third Party Deposits And Advances

The balance refers to deposits received from suppliers as at 30th June 2022. These deposits are refundable upon completion of the contracts

	2021-2022 Kshs	2020-2021 Kshs
Deposits and retentions	10,433,959	4,208,362
Other Payables-Car Loan Mortgage	-	5,440,000
Total	10,433,959	9,648,362

This is basically relates to contractors Retention Monies withheld during the year. An analysis of the same as been appended as an annexure to the financial statements.

16. Fund Balance Brought Forward

Fund balance brought forward comprise refer to the closing fund balance as at end of the previous year which is carried forward to the following year

	2021-2022 Kshs	2020-2021 Kshs
Bank accounts	5,007,831	2,808,347
Payables - Deposits	(9,648,362)	(1,574,122)
Total	(4,640,531)	1,234,225

Notes To The Financial Statements (Continued)

17. Prior year adjustment

	Balance b/f FY 2020/2021 as per Financial Audited statements	Adjustments	Adjusted Balance b/f FY 2020/2021	Prior year Balance
Description of the error	Kshs	Kshs	Kshs	Kshs
Bank account Balances	5,007,831	(799,019)	4,208,812	(1,234,225)
Payables - Deposits	(9,648,362)		(9,648,362)	-
	(4,640,531)	(799,019)	(5,439,549)	(1,234,225)

Kshs. 799,019 relates to recurrent bank balances swept to the CRF resulting to a reduction in the fund balance brought forward.

18. Changes In Imprests And Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 2021	-	-
Closing Accounts Payables As At 30 th June 2022	-	-
Change In Accounts Payables	-	-

19. Changes In Third Party Deposits and Retention

Description of the error	2021-2022	2020-2021
	KShs	KShs
Opening Accounts Payables as at 1 st July 2021	9,648,362	1,574,122
Closing Accounts payables as at 30 th June 2022	10,433,959	9,648,362
Change in Accounts payables	785,598	8,074,240

COUNTY ASSEMBLY OF KISUMU
Reports and Financial Statements
For the year ended 30 June 2022

OTHER DISCLOSURES

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods	0.00	560,000.00	0.00	560,000.00
Supply of services	29,155,735.76	18,570,468.60	28,395,735.76	19,330,468.60
Total	29,155,735.76	19,130,468.60	28,395,735.76	19,890,468

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	421,600	804,480	(420,700)	805,380
Middle Management	1,286,759	4,013,140	(1,286,759)	4,013,140
Unionisable Employees	484,860	2,092,020	(484,860)	2,092,020
Others	211,500	9,586,300	(211,500)	9,586,300
Total	2,404,719	16,495,940	(2,403,819)	16,496,840

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	54,520,993	8,542,922.25	(7,757,325)	55,306,590.25
Total	54,520,993	8,542,922.25	(7,757,325)	55,306,590.25

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022***a) External assistance relating loans and grants*

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

Notes To The Financial Statements (Continued)

c) Classes of providers of external assistance

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

d. Non-Monetary External Assistance

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

Notes To The Financial Statements (Continued)

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods And Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants And Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022****Notes To The Financial Statements (Continued)*****f. External Assistance paid by Third Parties on behalf of the Entity by Source***

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. 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.

Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022***Classification of payments made by Third Parties by Nature of expenses*

Payments made by third parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. 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.

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022****Related party transactions:**

	2021-2022	2020-2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	200,248,656	182,044,233
Key Management Compensation(Clerk and Heads of departments)	13,702,250	12,456,591
Total Compensation to Key Management	213,950,906	194,500,824
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	852,746,679	738,793,294
Payments made on behalf of the County Assembly by car and mortgage schemes	-	5,440,000
Total Transfers from related parties	852,746,679	744,233,294

2 Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case - against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 6 Contingent liabilities register)

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

16. 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)
	Pending Accounts Payable	The management had not been able to settle the bill due to budgetary constraints. However, we can confirm that we have put in place a remedial plan that will see this liability fully settled in the subsequent years. In the FY 2022-2023 budget, the management has budgeted for kshs, 14 million as the first instalment.	Mr. Owen Ojuok – Clerk of the Assembly	Awaiting discussion with the senate committee (CPAIC)	30 th June 2023
1	Lack of Framework for Financing County Assemblies Forum	The management through the County Assembly Forum has petitioned the Senate on the regularization of the Forum.	Mr. Owen Ojuok – Clerk of the Assembly	Awaiting discussion with the senate committee (CPAIC)	30 th June 2023
2	Non-Compliance with Law on Ethnic Composition	The Assembly inherited most of its staff from the defunct local authority where most of the staffs were predominantly from the local community. However, we are committed to adhere to the law governing ethnic and regional balance progressively going forward	Mr. Owen Ojuok – Clerk of the Assembly	Awaiting discussion with the senate committee (CPAIC)	30 th June 2023
1	Weak Internal	The management has fully adopted the imprest management	Mr. Owen Ojuok –	Awaiting discussion	30 th June 2023

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

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)
	Control on management of Imprest	system and a subsequent imprest is only given after the surrender of the initial one. The management has since formulated an imprest management policy to enhance internal control on imprest	Clerk of the Assembly	n with the senate committee (CPAIC	
2	Failure to provide Oversight role	The house business committee which one of its mandates is to monitor and oversee the implementation of the county assembly business and programs discussed and urged the committees to expedite all pending reports and complete them on time as required by law	Mr. Owen Ojuok – Clerk of the Assembly	Awaiting discussion with the senate committee (CPAIC	30th June 2023

Clerk of the County Assembly

Sign... 

Date: 30th September 2022

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

17. ANNEXES

Annex 1 – Analysis Of Pending Accounts Payable

SUPPLIER OF GOODS AND SERVICES	DATE CONTRACTED	ORIGINAL AMOUNT	BAL AT THE BEGINNING OF THE YEAR	ADDITIONAL DURING THE YEAR	AMOUNT PAID DURING THE YEAR	OUTSTANDING BAL	COMMENT
CONSTRUCTION OF BUILDINGS							
SUB -TOTAL							
CONSTRUCTION OF CIVIL WORKS							
SUB-TOTAL							
SUPPLY OF GOODS							
LEIX ENTERPRISES	2021-2022	-	-	60,000.00	-	60,000.00	
DAGGO LOGISTICS LTD	2021-2022	-	-	500,000.00	-	500,000.00	
SUB-TOTAL		-	-	560,000.00	-	560,000.00	
SUPPLY OF SERVICES							
KENYA REVENUE AUTHORITY	2020-2021	18,142,111.00	11,881,902.76	-	11,881,902.76	-	
CENTRE CAFETERIA JUBAHZ ENTERP	2021-2022	-	-	613,275.00	-	613,275.00	
ABRAHAM ODEGI	2020-2021	240,000.00	240,000.00	-	240,000.00	-	
CAF AND SOCATT	2020-2021	6,460,000.00	6,460,000.00	5,750,000.00	5,700,000.00	6,510,000.00	
TOVI TOURS AND TRAVELS LTD	2020-2021	200,834.00	200,834.00	1,821,570.00	200,834.00	1,821,570.00	
STIRLING CONSULTANT	2020-2021	484,575.00	484,575.00	-	484,575.00	-	
PRIDE KINGS SERVICES	2020-2021	561,000.00	561,000.00	-	561,000.00	-	
MFI SOLUTIONS	2020-2021	41,610.00	41,610.00	-	41,610.00	-	
CAR LOAN AND MORTGAGE	2020-2021	6,362,614.00	6,362,614.00	-	6,362,614.00	-	
ACCESSNET COMMUNICATION LTD	2020-2021	138,000.00	138,000.00	400,000.00	138,000.00	400,000.00	
STARBUCKS HOTEL LTD	2020-2021	1,155,200.00	1,155,200.00	2,248,200.00	1,155,200.00	2,248,200.00	
PRIDEINN AZURE HOTEL LTD	2020-2021	360,000.00	360,000.00	2,376,000.00	360,000.00	2,376,000.00	
BONDO PRIDE HOTEL	2020-2021	150,000.00	150,000.00	787,500.00	150,000.00	787,500.00	
NATION MEDIA GROUP	2021-2022	-	-	573,040.00	-	573,040.00	
GRAND ROYAL SWISS HOTEL	2021-2022	-	-	166,000.00	-	166,000.00	
VICMARK HOTEL AND LODGES LTD	2021-2022	-	-	1,246,400.00	-	1,246,400.00	
SOSA COTTAGES LTD	2020-2021	1,120,000.00	1,120,000.00	511,000.00	1,120,000.00	511,000.00	
SUNSET HOTEL LTD	2021-2022	-	-	100,000.00	-	100,000.00	
THE STAR PUBLICATION LTD	2021-2022	-	-	593,583.60	-	593,583.60	
JUMUIA HOTEL KISUMU	2021-2022	-	-	187,500.00	-	187,500.00	
STAR PLUS LTD	2021-2022	-	-	591,600.00	-	591,600.00	
INSTITUTE OF HUMAN RESOURCE MNGT	2021-2022	-	-	208,800.00	-	208,800.00	
PRIDEINN PARADISE BEACH AND SPA	2021-2022	-	-	396,000.00	-	396,000.00	
SUB-TOTAL		35,415,944.00	29,155,735.76	18,570,468.60	28,395,735.76	19,330,468.60	
TOTAL		35,415,944.00	29,155,735.76	19,130,468.60	28,395,735.76	19,890,468.60	-

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

Annex 2-Pending Staff Payables

NAME OF STAFF	CAS B	DATE CONTRACTED	AMOUNT AT THE BEGINNING OF THE	ADDITIONAL DURING THE YEAR	AMOUNT PAID DURING THE YEAR	OUTSTANDING BAL 2021-2022	OUTSTANDING BAL 2020-2021	COMMENTS
SENIOR MANAGEMENT								
OWEN OJUOK	1	2020-2021,2021-2022	113,400.00	94,080.00	113,400.00	94,080.00	113,400.00	
NASHON KUSINA	3	2021-2022		31,500.00	-	31,500.00		
EDWIN KISIA	3	2020-2021,2021-2022	252,200.00	396,500.00	252,200.00	396,500.00	252,200.00	
FELIX OWUOR	4	2021-2022		211,900.00	-	211,900.00		
PETER ANDITI	4	2020-2021,2021-2022	56,000.00	70,500.00	55,100.00	71,400.00	56,000.00	
SUB-TOTAL			421,600.00	804,480.00	420,700.00	805,380.00	421,600.00	
MIDDLE MANAGEMENT								
ABRAHAM ODEGI	6	2021-2022	52,900.00	471,900.00	52,900.00	471,900.00	52,900.00	
ANNEBELL WABUGE	5	2021-2022	45,500.00	85,000.00	45,500.00	85,000.00	45,500.00	
BOAZ OUKO	6	2021-2022	91,000.00	292,600.00	91,000.00	292,600.00	91,000.00	
CHARLES AGENGO	5	2021-2022	56,000.00		56,000.00	-	56,000.00	
DAVID AYIEKO	6	2021-2022	98,400.00		98,400.00	-	98,400.00	
DAVID OCHIENG	5	2020-2021,2021-2022	45,500.00	81,500.00	45,500.00	81,500.00	45,500.00	
DENNIS ODHIAMBO	6	2020-2021,2021-2022	91,500.00	201,300.00	91,500.00	201,300.00	91,500.00	
ROSELINE AWUOR	5	2020-2021,2021-2022	129,100.00	302,000.00	129,100.00	302,000.00	129,100.00	
ZABLON OTIENDE	5	2020-2021,2021-2022	45,500.00	116,000.00	45,500.00	116,000.00	45,500.00	
DOMNIC MUINDE	7	2020-2021,2021-2022	37,100.00		37,100.00	-	37,100.00	
DANIEL RADING	5	2021-2022		370,000.00		370,000.00		
WYCLIFE OTIENO	5	2020-2021,2021-2022	139,600.00	330,900.00	139,600.00	330,900.00	139,600.00	
CHRISTINE ONYANGO		2021-2022		150,700.00		150,700.00		
RAPHAEL JUMA		2021-2022		187,700.00		187,700.00		
BILL OMONDI		2021-2022		91,300.00		91,300.00		
NABOTH ODERO		2021-2022		104,000.00		104,000.00		
MARK IMBULA		2021-2022		219,900.00		219,900.00		
GEOFFREY CHEROSE		2021-2022		117,900.00		117,900.00		
GEORGE AMAYO		2021-2022		85,000.00		85,000.00		
KENNEDY ONGONGA	7	2020-2021,2021-2022	25,000.00	164,200.00	25,000.00	164,200.00	25,000.00	
KENNETH OPIYO	5	2020-2021,2021-2022	52,900.00	79,600.00	52,900.00	79,600.00	52,900.00	
CHRISTABELL ADIKA		2021-2022		40,000.00		40,000.00		
KENNEDY OLIECH		2021-2022		68,000.00		68,000.00		
DENNIS OGOLA		2021-2022		124,300.00		124,300.00		
WYCLIFFE OWADE		2021-2022		71,000.00		71,000.00		
ZACHARY OGUTU	7	2020-2021,2021-2022	62,259.00	88,920.00	62,259.00	88,920.00	62,259.00	
MOLLEN ACHAYO		2021-2022		85,000.00		85,000.00		
FAITH JUDITH		2021-2022		66,500.00		66,500.00		
ARTHUR GOR		2021-2022		17,920.00		17,920.00		
KEPHAS ONOKA	5	2020-2021	119,700.00		119,700.00	-	119,700.00	
LAZARUS OBERA	5	2020-2021	99,900.00		99,900.00	-	99,900.00	
NELCO SAGWE	3	2020-2021	42,000.00		42,000.00	-	42,000.00	
LILIAN NYAMITA	6	2020-2021	52,900.00		52,900.00	-	52,900.00	
SUB-TOTAL			1,286,759.00	4,013,140.00	1,286,759.00	4,013,140.00	1,286,759.00	
UNIONISABLE EMPLOYEES								
ALLAN OTIENO		2020-2021	22,500.00		22,500.00	-	22,500.00	
RUTH RATEMO		2021-2022		46,500.00		46,500.00		
ESTHER OBONYO		2021-2022		160,000.00		160,000.00		
BELINDA MIDNIGHT		2021-2022		59,800.00		59,800.00		
VANE MIRERA		2021-2022		25,400.00		25,400.00		
FREDRICK OWIDO		2021-2022		179,920.00		179,920.00		
GEOFFREY OMOLO		2021-2022		37,100.00		37,100.00		
HEZEKIAH LAGO		2021-2022		68,000.00		68,000.00		
HILLARY OKOTH	9	2021-2022		120,200.00		120,200.00		
VALLERY ACHIENG		2021-2022		124,400.00		124,400.00		
ZACHARY OJWANG	9	2020-2021,2021-2022	6,500.00	88,900.00	6,500.00	88,900.00	6,500.00	
ROSE AINDA	9	2020-2021,2021-2022	72,000.00	28,000.00	72,000.00	28,000.00	72,000.00	
JOB OMONDI	7	2020-2021,2021-2022	42,600.00	96,400.00	42,600.00	96,400.00	42,600.00	
ANGELYNE OBONYO	9	2021-2022		123,300.00		123,300.00		
PATRICK OKOYO		2021-2022		77,700.00		77,700.00		
EVANS OLONDE	9	2020-2021,2021-2022	68,600.00	25,200.00	68,600.00	25,200.00	68,600.00	
EDWARD ORARO	9	2020-2021,2021-2022	19,600.00	25,200.00	19,600.00	25,200.00	19,600.00	
OLIVER OCHUKA	9	2021-2022		25,200.00		25,200.00		
AUSTINE OCHIENG	9	2020-2021,2021-2022	23,500.00	53,000.00	23,500.00	53,000.00	23,500.00	
PAMELA OPINDE	8	2020-2021,2021-2022	37,100.00	79,600.00	37,100.00	79,600.00	37,100.00	
HARMAN MOSES	9	2020-2021,2021-2022	23,100.00	86,200.00	23,100.00	86,200.00	23,100.00	
FANUEL OKODE		2021-2022		71,000.00		71,000.00		
DANCUN RIAGA	8	2020-2021,2021-2022	1,000.00	95,900.00	1,000.00	95,900.00	1,000.00	
SILAS KAPESA	8	2021-2022		20,300.00		20,300.00		
EDWARD ODANGA		2021-2022		20,300.00		20,300.00		
JARED OMUNYIN	8	2021-2022		20,300.00		20,300.00		
RODGERS WAGUDE		2021-2022		11,500.00		11,500.00		
LOREEN OTIENO		2021-2022		53,000.00		53,000.00		
SETH MOCHACHE		2021-2022		44,000.00		44,000.00		
ELIZABETH AYIECHO		2021-2022		39,700.00		39,700.00		
JACKLINE OTENO		2021-2022		59,300.00		59,300.00		
JUDITH AKOTH		2021-2022		39,700.00		39,700.00		
BRENDA CHASI		2021-2022		30,500.00		30,500.00		
GORDON NYAMBERE	9	2020-2021,2021-2022	33,600.00	25,200.00	33,600.00	25,200.00	33,600.00	

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

MACREEN LAJAH		2021-2022		31,300.00		31,300.00		
VELINDA AKELLO	8	2020-2021	37,100.00		37,100.00	-	37,100.00	
EDWIN ISAACK OMOLLO	9	2020-2021	23,500.00		23,500.00	-	23,500.00	
WILLIAM OGADA	8	2020-2021	28,660.00		28,660.00	-	28,660.00	
LUDIA GHATI	8	2020-2021	45,500.00		45,500.00	-	45,500.00	
SUB-TOTAL			484,860.00	2,092,020.00	484,860.00	2,092,020.00	484,860.00	
OTHERS (SPECIFY)								
ELISHA ORARO -SPEAKER		2021-2022		67,200.00		67,200.00		
PRISCA MISACHI -MCA	P	2021-2022		77,000.00		77,000.00		
PAMELA ODHIAMBO-MCA	P	2021-2022		95,000.00		95,000.00		
PAUL OKIRI -MCA	P	2021-2022		70,500.00		70,500.00		
JOACHIM OKETCH-DEP SPEAKER	P	2021-2022		56,000.00		56,000.00		
SETH OCHIENG -MCA	P	2021-2022		95,000.00		95,000.00		
DAVID ARAO-MCA	P	2021-2022		70,500.00		70,500.00		
JOSEPH OLALE-MCA	P	2021-2022		119,500.00		119,500.00		
JOHN OBURA-MCA	P	2021-2022		70,500.00		70,500.00		
STEVE OWITI-MCA	P	2021-2022		70,500.00		70,500.00		
JACK TONE OGENDO-MCA	P	2021-2022		70,500.00		70,500.00		
GEORGE OLWAL-MCA	P	2021-2022		119,500.00		119,500.00		
ROY SAMO-MCA	P	2021-2022		95,000.00		95,000.00		
JOHNSON GUYA-MCA	P	2021-2022		95,000.00		95,000.00		
VITALIS OTURA-MCA	P	2021-2022		95,000.00		95,000.00		
VINCENT JAGONO-MCA	P	2021-2022		95,000.00		95,000.00		
ERICK AGOLA-MCA	P	2021-2022		70,500.00		70,500.00		
JUDITH OGAGA-MCA	P	2021-2022		226,500.00		226,500.00		
GEORGE OGUTU-MCA	P	2020-2021,2021-2022	67,500.00	180,000.00	67,500.00	180,000.00	67,500.00	
GARD OLIMA-MCA	P	2021-2022		119,500.00		119,500.00		
GEORGE ABAJA-MCA	P	2021-2022		70,500.00		70,500.00		
SALLY OKUDO-MCA	P	2021-2022		70,500.00		70,500.00		
SAMSON AMESO-MCA	P	2021-2022		70,500.00		70,500.00		
JOHN AGENGO-MCA	P	2021-2022		95,000.00		95,000.00		
VICTOR RODGERS-MCA	P	2020-2021,2021-2022	67,500.00	95,000.00	67,500.00	95,000.00	67,500.00	
MAURICE NGETA-MCA	P	2021-2022		70,500.00		70,500.00		
KENNEDY OUMA-MCA	P	2021-2022		70,500.00		70,500.00		
BENNY PETE -MCA	P	2021-2022		70,500.00		70,500.00		
KENNETH ODHIAMBO -MJ	P	2021-2022		70,500.00		70,500.00		
MAUREEN OPONDO-MCA	P	2021-2022		70,500.00		70,500.00		
JULIUS GENGA-MCA	P	2021-2022		70,500.00		70,500.00		
RASHID MIRUKA-MCA	P	2021-2022		70,500.00		70,500.00		
PHILEMON OJUOK-MCA	P	2021-2022		70,500.00		70,500.00		
HABIL NYASUNA-MCA	P	2021-2022		95,000.00		95,000.00		
SETH OGUTU-MCA	P	2021-2022		95,000.00		95,000.00		
SAMWEL DEDEH-MCA	P	2021-2022		70,500.00		70,500.00		
FLORENCE OLANGO-MCA	P	2021-2022		70,500.00		70,500.00		
CARREN JUMA-MCA	P	2021-2022		70,500.00		70,500.00		
JENNIFER OBONYO-MCA	P	2021-2022		95,000.00		95,000.00		
JANE MANUCHE-MCA	P	2021-2022		70,500.00		70,500.00		
BEATRICE ODONGO-MCA	P	2021-2022		90,000.00		90,000.00		
BEATRICE PAMELA-MCA	P	2020-2021,2021-2022	67,500.00	241,000.00	67,500.00	241,000.00	67,500.00	
CAREN OGUOK-MCA	P	2021-2022		95,000.00		95,000.00		
NANCY OWITI-MCA	P	2021-2022		70,500.00		70,500.00		
OLGA AOKO-MCA	P	2021-2022		119,500.00		119,500.00		
ASLAM KHAN-MCA	P	2021-2022		70,500.00		70,500.00		
CONSOLATA OLLOWS-MCA	P	2021-2022		95,000.00		95,000.00		
INVIOLETE ADHIAMBO-MCA	P	2021-2022		95,000.00		95,000.00		
CALEB OMORO-MCA	P	2021-2022		70,500.00		70,500.00		
JACK ABONG-ARCHITECTURE		2021-2022		98,000.00		98,000.00		
DENNIS ONYANGO-ARCHITECTURE		2021-2022		98,000.00		98,000.00		
ISMAEL CHUCHU-SURVEYOR		2021-2022		98,000.00		98,000.00		
DICKSON ANYUL-AUDIT COMMITTEE MEMBER	R	2020-2021	3,000.00		3,000.00	-	3,000.00	
MONICA OGADA-AUDIT COMMITTEE MEMBER	R	2020-2021	3,000.00		3,000.00	-	3,000.00	
PAUL MAHER-AUDIT COMMITTEE MEMBER	R	2020-2021	3,000.00		3,000.00	-	3,000.00	
BOARD MEMBERS GRATUITY		2020-2021		4,854,600.00		4,854,600.00		
SUB -TOTAL			211,500.00	9,586,300.00	211,500.00	9,586,300.00	211,500.00	
GRAND TOTAL			2,404,719.00	16,495,940.00	2,403,819.00	16,496,840.00	2,404,719.00	

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

Annex 3 – Other Pending Payables

NAME	BRIEF TRANSACTION DESCRIPTION	DATE CONTRACTED	ORIGINAL AMOUNT	AMOUNT PAID 2020/2021	OUTSTANDING BALANCE 2021/2022	OUTSTANDING BALANCE 2020/2021	COMMENTS
Amounts due to National Govt Entities							
	<i>Sub-Total</i>		-	-	-	-	
Amounts due to County Govt Entities							
CAR LOAN AND MORTGAGE ACCOUNT	BORROWED LOAN	2020-2021	5,440,000.00	5,440,000.00	-	5,440,000.00	Paid
	UNREMMITED	2016-2017					
CAR LOAN AND MORTGAGE ACCOUNT	DEDUCTIONS	2017-2018	44,872,631.00	-	44,872,631.00	44,872,631.00	
	<i>Sub-Total</i>		50,312,631.00	5,440,000.00	44,872,631.00	50,312,631.00	
Amounts due to Third Parties							
ABELARD ENTERPRISES	Retension for office Partining	2019-2020	493,066.00	493,066.00	-	493,066.00	Paid
DREAMSTART CONSTRUCTION LTD	Retension for renovation of Assembly Chambers	2020-2021	499,750.00	499,750.00	-	499,750.00	Paid
M/S PHINATO CONSTRUCTION AND GEN SUPPLIES	Retension for Sub-structure works	2020-2021	324,709.00	324,709.00	-	324,709.00	Paid
DREAMSTART CONSTRUCTION LTD	Retension for external works at assembly	2020-2021	999,800.00	999,800.00	-	999,800.00	Paid
KISUMU CONCRETE PRODUCTS	Retension for construction of Speaker's Residence - Cert 1	2020-2021	1,891,037.00	-	1,891,037.00	1,891,037.00	Cert is yet to be raised
KISUMU CONCRETE PRODUCTS PLC	Retension for construction of Speaker's Residence - Cert 2	2021-2022	1,308,872.40	-	1,308,872.40	-	Cert is yet to be raised
ASTRONEA CONSTRUCTIONS LTD	Retension for construction of Ultra Modern Assembly	2021-2022	7,234,049.85	-	7,234,049.85	-	Cert is yet to be raised
	<i>Sub-Total</i>		12,751,284.25	2,317,325.00	10,433,959.25	4,208,362.00	
	<i>Total</i>		63,063,915.25	7,757,325.00	55,306,590.25	54,520,993.00	

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost (Kshs) 2020/21	Additions (Kshs)	Historical Cost (Kshs) 2021/22
Construction of Building	83,358,015	88,429,223	171,787,238
Purchase of Office Furniture and General	24,080,762	1,520,287	25,601,049
ICT Equipments	29,763,856	1,700,000	31,463,856
Purchase of Office Furniture and General	28,761,880	-	28,761,880
Total	165,964,513	91,649,510	257,614,023
		5,000,000.00	Transfer to car loan

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 5 on acquisition of assets during the year and subsequently the statement of receipts and payments

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022**

Annex 5 – Analysis Of Outstanding Imprests

No Outstanding imprest during the year.

Annex 6: Contingent Liabilities Register

S/No.	CASE No.	County Assembly as Party	Issues for Determination
1.	Civil Case No. 359 of 2020 between BJ Auto services v Habil Nyasuna and Another	Defendant	Plaintiff's claim against the defendant for a liquidated sum of 175,000 being the amount due and owing by the defendant in respect to services rendered by the plaintiff.
2.	Civil Case No. E233 of 2022 between The County Assembly of Kisumu v George Onyango Oloo	Plaintiff	An order compelling the Defendant to repay the plaintiff the loan amount of Kshs. 8,389,339.23
3.	The Matter of Advocates fee between Okong'o Wandago v County Assembly of Kisumu ex parte Ann Atieno Adul	Defendant	An order compelling the Defendant to pay the Plaintiff pending advocate's fee.

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

ANNEX 7- BANK RECONCILIATION/FO 30 REPORT CBK RECURRENT ACCOUNT

REPUBLIC OF KENYA
COUNTY ASSEMBLY OF KISUMU

F.O 30

BANK RECONCILIATION
 ACCOUNT NO: 1000194747
 as at 30TH JUNE 2022

	SHS.	SHS.	SHS.
Balance as per Bank Certificate			27,553,390.65
Less:			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	63,418,192.35		63,418,192.35
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 ..	36,600,548.00		36,600,548.00
Bank Balance as per Cash Book			735,746.30

Prepared By:

Onyango Zachary
 Name

[Signature]
 Signature

Accountant *4/7/22*
 Designation Date

Approved By:

Felix Oduor
 Name

[Signature]
 Signature

PFO *4/7/22*
 Designation Date

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
CASHBOOK DATE	PAYEE	CLEARANCE DATE	AMOUNT
8-Jun-22	EQUITY BANK LTD	1-Jul-22	12,761.15
30-Jun-22	RUTH RATEMO	1-Jul-22	5,000.00
30-Jun-22	MACREEEN LAJA	1-Jul-22	120,000.00
30-Jun-22	KENYA POWER AND LIGHTING COMPANY	1-Jul-22	66,695.00
30-Jun-22	GODFREY DIENYA	1-Jul-22	56,500.00
30-Jun-22	HAZINA SACCO	1-Jul-22	10,200.00
30-Jun-22	KISUMU TOWN CLERTK DEV GROUP	1-Jul-22	1,000.00
30-Jun-22	MEK SACCO	1-Jul-22	19,116.55
30-Jun-22	FAMILY BANK LTD	1-Jul-22	401,743.75
30-Jun-22	PLATINUM CREDIT LTD	1-Jul-22	43,591.00
30-Jun-22	MADISON LIFE ASSURANCE KENYA	1-Jul-22	9,400.00
30-Jun-22	AFRICAN CAPITAL LTD	1-Jul-22	7,232.00
30-Jun-22	ABSA BANK KENYA PLC	1-Jul-22	36,444.00
30-Jun-22	SELECT MANAGEMENT SERVICES LTD	1-Jul-22	24,800.00
30-Jun-22	KENYA COMMERCIAL BANK	1-Jul-22	73,322.00
30-Jun-22	PREMIER KENYA LTD	1-Jul-22	37,232.00
30-Jun-22	NGAO CREDIT	1-Jul-22	2,455.00
30-Jun-22	LOCAL AUTHORITY PENSION TRUST	1-Jul-22	664,549.40
30-Jun-22	BBF	1-Jul-22	200.00
30-Jun-22	SANLAM LIFE INSURANCE LTD	1-Jul-22	4,000.00
30-Jun-22	HIGHER EDUCATION LOANS BOARD	1-Jul-22	139,433.30
30-Jun-22	NATIONAL HOSPITAL INSURANCE FUND	1-Jul-22	317,150.00
30-Jun-22	CORPORATE INSURANCE	1-Jul-22	2,000.00
30-Jun-22	ICEA LION LIFE ASSURANCE	1-Jul-22	3,000.00
30-Jun-22	MICRO MOBILE LTD	1-Jul-22	317.00
30-Jun-22	KISUMU CAR AND MORTGATE FUND ACCOUNT	1-Jul-22	1,987,653.35
30-Jun-22	KISUMU CAR AND MORTGATE FUND ACCOUNT	1-Jul-22	2,997,656.45
30-Jun-22	LETSHEGO KENYA LTD	1-Jul-22	19,156.00
30-Jun-22	IZWE LOANS KENYA LTD	1-Jul-22	7,317.00
30-Jun-22	COOPERATIVE BANK OF KENYA	1-Jul-22	635,194.00
30-Jun-22	LIBERTY LIFE ASSURANCE KENYA	1-Jul-22	2,184.00
30-Jun-22	KITE TEACHERS SACCO	1-Jul-22	13,650.00
30-Jun-22	BANDARI SACCO	1-Jul-22	2,000.00
30-Jun-22	STIMA SACCO	1-Jul-22	51,000.00
30-Jun-22	NACICO SACCO	1-Jul-22	1,750.00
30-Jun-22	KENYA COUNTY GOVT WORKERS UNION	1-Jul-22	16,200.00
30-Jun-22	COTU	1-Jul-22	4,000.00
30-Jun-22	NATIONAL SOCIAL SECURITY FUND	1-Jul-22	15,200.00
30-Jun-22	ORANGE DEMOCRATIC MOVEMENT PARTY	1-Jul-22	185,000.00
30-Jun-22	MUTCO SACCO	1-Jul-22	22,544.50
30-Jun-22	LOCAL AUTHORITY PROVIDENT FUND	1-Jul-22	853,627.70

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

30-Jun-22	VIHIGA COUNTY ASSEMBLY	1-Jul-22	110,680.00
30-Jun-22	FAMILY BANK LTD	4-Jul-22	15,564,763.25
30-Jun-22	LOCAL AUTHORITY PROVIDENT FUND	4-Jul-22	522,288.00
30-Jun-22	LOCAL AUTHORITY PROVIDENT FUND	4-Jul-22	1,559,428.65
30-Jun-22	LOCAL AUTHORITY PENSION TRUST	4-Jul-22	119,762.60
30-Jun-22	LOCAL AUTHORITY PROVIDENT FUND	4-Jul-22	340,848.10
30-Jun-22	LILIAN NYAMITA	5-Jul-22	40,000.00
30-Jun-22	LOREEN OTIENO	5-Jul-22	12,600.00
30-Jun-22	LILIAN NYAMITA	5-Jul-22	40,000.00
30-Jun-22	MAXIMILLA AWUOR	7-Jul-22	25,800.00
30-Jun-22	KRA	7-Jul-22	8,612.05
30-Jun-22	KRA	7-Jul-22	8,612.05
30-Jun-22	KRA	7-Jul-22	59,500.00
30-Jun-22	KRA	7-Jul-22	20,517.25
30-Jun-22	KRA	7-Jul-22	8,612.05
30-Jun-22	KRA	7-Jul-22	14,594.85
30-Jun-22	KRA	7-Jul-22	13,103.45
30-Jun-22	KRA	7-Jul-22	5,100.00
30-Jun-22	KRA	7-Jul-22	15,065.50
30-Jun-22	KRA	7-Jul-22	3,362.05
30-Jun-22	KRA	7-Jul-22	4,144.75
30-Jun-22	KRA	7-Jul-22	5,572.00
30-Jun-22	KRA	7-Jul-22	2,379.30
30-Jun-22	KRA	7-Jul-22	5,431.05
30-Jun-22	KRA	7-Jul-22	15,318.95
30-Jun-22	KRA	7-Jul-22	8,612.05
30-Jun-22	KRA	7-Jul-22	7,767.25
30-Jun-22	KRA	7-Jul-22	55.20
30-Jun-22	KRA	7-Jul-22	3,620.70
30-Jun-22	KRA	7-Jul-22	21,000.00
30-Jun-22	KRA	7-Jul-22	42,788.80
30-Jun-22	KRA	7-Jul-22	7,377.40
30-Jun-22	KRA	7-Jul-22	1,816.85
30-Jun-22	KRA	7-Jul-22	1,900.00
30-Jun-22	KRA	7-Jul-22	730.00
30-Jun-22	KRA	7-Jul-22	3,740.00
30-Jun-22	KRA	7-Jul-22	2,852.50
30-Jun-22	KRA	7-Jul-22	6,000.00
30-Jun-22	KRA	7-Jul-22	2,566.55
30-Jun-22	KRA	7-Jul-22	1,250.00
30-Jun-22	KRA	7-Jul-22	2,356.00
30-Jun-22	KRA	7-Jul-22	2,080.00
30-Jun-22	KRA	7-Jul-22	6,000.00
30-Jun-22	KRA	7-Jul-22	19,448.30

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

30-Jun-22	SHILOAH INVESTMENT LTD	8-Jul-22	377,721.80
30-Jun-22	SHILOAH INVESTMENT LTD	8-Jul-22	103,559.15
30-Jun-22	INSTITUTE OF INTERNAL AUDITORS	8-Jul-22	108,300.00
30-Jun-22	MFI DOCUMENTS SOLUTIONS LTD	8-Jul-22	41,610.00
30-Jun-22	NATION MEDIA GROUP PLC	8-Jul-22	213,180.00
30-Jun-22	CFAO MOTORS KENYA LTD	8-Jul-22	162,593.50
30-Jun-22	PRIDE KINGS SERVICES LTD	8-Jul-22	342,000.00
30-Jun-22	KENYA SCHOOL OF GOVT -MOMBASA	8-Jul-22	118,560.00
30-Jun-22	KENYA SCHOOL OF GOVT -MOMBASA	8-Jul-22	134,292.00
30-Jun-22	GRAND ROYAL SWISS HOTEL	8-Jul-22	146,293.45
30-Jun-22	PRIDE KINGS SERVICES LTD	8-Jul-22	342,000.00
30-Jun-22	DASONET CLEANING LTD	8-Jul-22	490,887.95
30-Jun-22	SHIELDERS HOLDING LTD	8-Jul-22	831,905.15
30-Jun-22	VICMARK HOTELS AND LODGES LTD	8-Jul-22	746,896.55
30-Jun-22	STAR PLUS LTD	8-Jul-22	290,700.00
30-Jun-22	DAVEGRACE ENTERPRISES LTD	8-Jul-22	858,734.50
30-Jun-22	CEDOW COMPANY LTD	8-Jul-22	191,637.95
30-Jun-22	RODI OREGI AND COMPANY ADVOCATES	8-Jul-22	1,109,982.75
30-Jun-22	DASONET CLEANING LTD	8-Jul-22	490,887.95
30-Jun-22	DASONET CLEANING LTD	8-Jul-22	490,887.95
30-Jun-22	CEDOW COMPANY LTD	8-Jul-22	236,250.25
30-Jun-22	ELYCO MOTORS LTD	8-Jul-22	317,604.00
30-Jun-22	ACCESSNET COMMUNICATIONS LTD	8-Jul-22	135,620.70
30-Jun-22	PRIDE INN AZZURE	8-Jul-22	309,568.95
30-Jun-22	LIGEYO ENTERPRISES	8-Jul-22	873,181.05
30-Jun-22	DASONET CLEANING LTD	8-Jul-22	490,887.95
30-Jun-22	CENTRE CAFETERIA JUBAHZ ENTERPRISE	8-Jul-22	442,732.75
30-Jun-22	SHILOAH INVESTMENT LTD	8-Jul-22	3,146.80
30-Jun-22	ROYAL CITY HOTEL LTD	8-Jul-22	71,250.00
30-Jun-22	NORTH WEST KISUMU WARD	8-Jul-22	36,410.00
30-Jun-22	KRA	8-Jul-22	11,887.95
30-Jun-22	KRA	8-Jul-22	34,475.00
30-Jun-22	KRA	8-Jul-22	6,896.55
30-Jun-22	KRA	8-Jul-22	3,500.00
30-Jun-22	KRA	8-Jul-22	3,500.00
30-Jun-22	KRA	8-Jul-22	3,500.00
30-Jun-22	KRA	8-Jul-22	3,500.00
30-Jun-22	KRA	8-Jul-22	3,500.00
30-Jun-22	KRA	8-Jul-22	1,379.30
30-Jun-22	KRA	8-Jul-22	406.00
30-Jun-22	KRA	8-Jul-22	3,500.00
30-Jun-22	ROSELYN AWUOR	8-Jul-22	23,540.00
30-Jun-22	LOCAL AUTHORITY PROVIDENT FUND	8-Jul-22	1,559,428.65
30-Jun-22	PAMELA OPINDE	8-Jul-22	40,000.00
30-Jun-22	DENNIS OGOLA	8-Jul-22	4,300.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

30-Jun-22	SOCCATT	8-Jul-22	700,000.00
30-Jun-22	NICHOLAS AYORO	8-Jul-22	33,600.00
30-Jun-22	ZACHARY OJWANG	8-Jul-22	6,000.00
30-Jun-22	CHRISTABEL ADIKA	8-Jul-22	40,000.00
30-Jun-22	JOHN KENNEDY AGENGO	8-Jul-22	85,000.00
30-Jun-22	VIOLET ACHIENG	8-Jul-22	20,000.00
30-Jun-22	EVANS OLONDE	8-Jul-22	10,000.00
30-Jun-22	EVANS OLONDE	8-Jul-22	16,000.00
30-Jun-22	DENNIS OGOLA	8-Jul-22	32,000.00
30-Jun-22	CHRISTABEL ADIKA	8-Jul-22	40,000.00
30-Jun-22	JOSEPH OTIENO OWUOR	8-Jul-22	17,300.00
30-Jun-22	ZACHARY OJWANG	8-Jul-22	7,000.00
30-Jun-22	ZACHARY OJWANG	8-Jul-22	6,500.00
30-Jun-22	THE AGA KHAN HOSPITAL	8-Jul-22	500,000.00
30-Jun-22	PAMELA OPINDE	8-Jul-22	40,000.00
30-Jun-22	VANE MIRERA	8-Jul-22	65,200.00
30-Jun-22	LILIAN NYAMITA	8-Jul-22	40,000.00
30-Jun-22	OLIVER OCHUKA	8-Jul-22	15,000.00
30-Jun-22	GORDON NYAMBERE	8-Jul-22	14,500.00
30-Jun-22	NICHOLAS AYORO	8-Jul-22	44,800.00
30-Jun-22	OLGA OWANO	8-Jul-22	15,000.00
30-Jun-22	OLIVER OCHUKA	8-Jul-22	15,000.00
30-Jun-22	RUTH RATEMO	8-Jul-22	23,100.00
30-Jun-22	JUBILEE ALLIANZ GENERAL INSURANCE LTD	8-Jul-22	493,305.00
30-Jun-22	JACK ONYANGO ODONGO	8-Jul-22	18,910.00
30-Jun-22	GEORGE OTIENO OGUOK	8-Jul-22	18,910.00
30-Jun-22	JOICE ANASTACIA AMOLO	8-Jul-22	18,910.00
30-Jun-22	ROSELINE ACHIENG OLOO	8-Jul-22	18,910.00
30-Jun-22	JUDITH ACHIENG AWUOR	8-Jul-22	18,910.00
30-Jun-22	DANIEL MACHIMBO	8-Jul-22	18,910.00
30-Jun-22	ESTHER AKINYI OLANGO	8-Jul-22	18,910.00
30-Jun-22	KAJULU WARD	8-Jul-22	36,410.00
30-Jun-22	LUCY OCHIENG ODUOR	8-Jul-22	18,910.00
30-Jun-22	VIVIAN AKINYI OLUOCH	8-Jul-22	18,910.00
30-Jun-22	AWASI WARD	8-Jul-22	36,410.00
30-Jun-22	KOLWA CENTRAL WARD	8-Jul-22	36,410.00
30-Jun-22	NYALENDA A WARD	8-Jul-22	36,410.00
30-Jun-22	KOLWA EAST WARD	8-Jul-22	36,410.00
30-Jun-22	KOBURA WARD	8-Jul-22	36,410.00
30-Jun-22	WEST NYAKACH WARD	8-Jul-22	36,410.00
30-Jun-22	KALOLENI/SHAURIMOYO WARD	8-Jul-22	36,410.00
30-Jun-22	NORTH SEME WARD	8-Jul-22	36,410.00
30-Jun-22	KABONYO/KANYAGWAL WARD	8-Jul-22	36,410.00
30-Jun-22	RAILWAYS WARD	8-Jul-22	36,410.00
30-Jun-22	NORTH NYAKACH WARD	8-Jul-22	36,410.00
30-Jun-22	CHEMELIL/TAMU WARD	8-Jul-22	36,410.00
30-Jun-22	WEST SEME WARD	8-Jul-22	36,410.00
30-Jun-22	CHEMELIL/TAMU WARD	8-Jul-22	36,410.00
30-Jun-22	ESTHER AKINYI OLANGO	8-Jul-22	18,910.00
30-Jun-22	LUCY OCHIENG ODUOR	8-Jul-22	18,910.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

30-Jun-22	DANIEL MACHIMBO	8-Jul-22	18,910.00
30-Jun-22	JUDITH ACHIENG AWUOR	8-Jul-22	18,910.00
30-Jun-22	VIVIAN AKINYI OLUOCH	8-Jul-22	18,910.00
30-Jun-22	JACK ONYANGO ODONGO	8-Jul-22	18,910.00
30-Jun-22	KAJULU WARD	8-Jul-22	36,410.00
30-Jun-22	KOBURA WARD	8-Jul-22	36,410.00
30-Jun-22	KOLWA CENTRAL WARD	8-Jul-22	36,410.00
30-Jun-22	WEST NYAKACH WARD	8-Jul-22	36,410.00
30-Jun-22	KOLWA EAST WARD	8-Jul-22	36,410.00
30-Jun-22	WEST SEME WARD	8-Jul-22	36,410.00
30-Jun-22	NYALENDA A WARD	8-Jul-22	36,410.00
30-Jun-22	AWASI WARD	8-Jul-22	36,410.00
30-Jun-22	KALOLENI/SHAURIMOYO WARD	8-Jul-22	36,410.00
30-Jun-22	RAILWAYS WARD	8-Jul-22	36,410.00
30-Jun-22	GEORGE OTIENO OGUOK	8-Jul-22	18,910.00
30-Jun-22	ROSELINE ACHIENG OLOO	8-Jul-22	18,910.00
30-Jun-22	KABONYO/KANYAGWAL WARD	8-Jul-22	36,410.00
30-Jun-22	JOICE ANASTACIA AMOLO	8-Jul-22	18,910.00
30-Jun-22	NORTH NYAKACH WARD	8-Jul-22	36,410.00
30-Jun-22	GEORGE OLUOCH	8-Jul-22	85,000.00
30-Jun-22	JOSEPH OTIENO OWUOR	8-Jul-22	28,000.00
30-Jun-22	JOSEPH OTIENO OWUOR	8-Jul-22	44,800.00
30-Jun-22	ELISHA JACK ORARO	8-Jul-22	9,000.00
30-Jun-22	FELIX OKINYI	8-Jul-22	85,000.00
30-Jun-22	ERICK AGOLA	8-Jul-22	85,000.00
30-Jun-22	OWEN OJUOK	8-Jul-22	45,600.00
30-Jun-22	OWEN OJUOK	8-Jul-22	45,600.00
30-Jun-22	OWEN OJUOK	8-Jul-22	65,400.00
30-Jun-22	BOAZ OUKO	8-Jul-22	71,000.00
30-Jun-22	VALLERY ACHIENG	8-Jul-22	71,000.00
30-Jun-22	FAITH JUDITH	8-Jul-22	12,000.00
30-Jun-22	MARK IMBULA	8-Jul-22	16,000.00
30-Jun-22	PAMELA OPINDE	8-Jul-22	71,000.00
30-Jun-22	SAMSON AMESSO	8-Jul-22	85,000.00
30-Jun-22	NASHON KUSINA	8-Jul-22	85,000.00
30-Jun-22	FELIX OKINYI	8-Jul-22	85,000.00
30-Jun-22	JOSEPH OLALE	8-Jul-22	85,000.00
30-Jun-22	MBUCHITECH EMPIRE LTD	8-Jul-22	1,108,551.70
30-Jun-22	OWEN OJUOK	8-Jul-22	99,000.00
30-Jun-22	CHARLES AGENGO	8-Jul-22	113,000.00
30-Jun-22	CHRISTINE OKINYO ONYANGO	8-Jul-22	71,000.00
30-Jun-22	EMILY JEBIWOTT CHIRCHIR	8-Jul-22	71,000.00
30-Jun-22	ELISHA JACK ORARO	8-Jul-22	35,600.00
30-Jun-22	WYCLIFFE OWADE	11-Jul-22	48,100.00
30-Jun-22	OLGA OWANO	11-Jul-22	40,200.00
30-Jun-22	OWEN OJUOK	11-Jul-22	50,400.00
30-Jun-22	ZACHARY OGUTU	11-Jul-22	45,500.00
30-Jun-22	MOLLEN ACHAYO	11-Jul-22	56,500.00
30-Jun-22	ARTHUR GOR	11-Jul-22	45,500.00
30-Jun-22	MACREEEN LAJA	11-Jul-22	200,000.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

30-Jun-22	KENNEDY OKISE	11-Jul-22	59,800.00
30-Jun-22	HARMAN MOSES	11-Jul-22	32,900.00
30-Jun-22	MACREEEN LAJA	11-Jul-22	200,000.00
30-Jun-22	WILLIAM OGADA	11-Jul-22	59,800.00
30-Jun-22	KISUMU WATER AND SANITATION COMPANY	11-Jul-22	30,940.00
30-Jun-22	FELIX OWUOR	11-Jul-22	158,000.00
30-Jun-22	MOSES ORWA	11-Jul-22	75,900.00
30-Jun-22	AHERO WARD	11-Jul-22	36,410.00
30-Jun-22	AHERO WARD	11-Jul-22	36,410.00
30-Jun-22	KONDELE WARD	11-Jul-22	36,410.00
30-Jun-22	LUCY AKINYI SANDE	11-Jul-22	18,910.00
30-Jun-22	LUCY AKINYI SANDE	11-Jul-22	18,910.00
30-Jun-22	BENARD JUMA	11-Jul-22	18,910.00
30-Jun-22	SYLVIA MARUTI	11-Jul-22	18,910.00
30-Jun-22	SYLVIA MARUTI	11-Jul-22	18,910.00
30-Jun-22	BENARD JUMA	11-Jul-22	18,910.00
30-Jun-22	KONDELE WARD	11-Jul-22	36,410.00
30-Jun-22	MARKET/MILIMANI WARD	11-Jul-22	36,410.00
30-Jun-22	WEST SEME WARD	11-Jul-22	36,410.00
30-Jun-22	MARKET/MILIMANI WARD	11-Jul-22	36,410.00
30-Jun-22	DAMARIS AKINYI	11-Jul-22	18,910.00
30-Jun-22	DAMARIS AKINYI	11-Jul-22	18,910.00
30-Jun-22	MANYATTA B WARD	11-Jul-22	36,410.00
30-Jun-22	MANYATTA B WARD	11-Jul-22	36,410.00
30-Jun-22	WEST KISUMU WARD	11-Jul-22	36,410.00
30-Jun-22	FELIX OWUOR	11-Jul-22	2,280.00
30-Jun-22	JOHNSON GUYA	11-Jul-22	6,143.20
30-Jun-22	PHILEMON OJUOK	11-Jul-22	877.60
30-Jun-22	GARD OLIMA	11-Jul-22	7,554.00
30-Jun-22	ROSE AINDA	11-Jul-22	43,500.00
30-Jun-22	JUDITH AKOTH OMOLO	11-Jul-22	40,200.00
30-Jun-22	ZACHARY OJWANG	11-Jul-22	19,600.00
30-Jun-22	BEATRICE AKINYI ODONGO	11-Jul-22	179,100.00
30-Jun-22	JOHNSON GUYA	11-Jul-22	3,071.60
30-Jun-22	PHILEMON OJUOK	11-Jul-22	438.80
30-Jun-22	MAUREENE OPONDO	11-Jul-22	5,704.40
30-Jun-22	JULIUS GENGA	11-Jul-22	8,098.15
30-Jun-22	GARD OLIMA	11-Jul-22	3,777.00
30-Jun-22	ROSE AINDA	11-Jul-22	28,000.00
30-Jun-22	ROSE AINDA	11-Jul-22	23,100.00
30-Jun-22	MARK IMBULA	11-Jul-22	76,000.00
30-Jun-22	EVANS OLONDE	11-Jul-22	18,900.00
30-Jun-22	EMILY JEBIWOTT CHIRCHIR	11-Jul-22	48,100.00
30-Jun-22	MAUREENE OPONDO	11-Jul-22	11,408.80
30-Jun-22	FAITH JUDITH	11-Jul-22	71,000.00
30-Jun-22	ABRAHAM ODEGI	11-Jul-22	59,800.00
30-Jun-22	GEORGE OLUOCH	11-Jul-22	4,875.20
30-Jun-22	WYCLIFFE OTIENO	11-Jul-22	29,200.00
30-Jun-22	WYCLIFFE OTIENO	11-Jul-22	29,200.00
30-Jun-22	GEORGE OLUOCH	11-Jul-22	2,437.60

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022**

30-Jun-22	ESTHER OBONYO	11-Jul-22	160,000.00
30-Jun-22	OKONGO WANDAGO AND COMPANY ADVOCATES	11-Jul-22	298,668.05
30-Jun-22	OBWANGA AND ASSOCIATES	11-Jul-22	643,137.05
30-Jun-22	PINKET ENTERPRISES	11-Jul-22	31,500.00
30-Jun-22	LEKENYANAM ENTREPRISES LTD	11-Jul-22	31,500.00
30-Jun-22	BENARD OLUOCH OBUYA	11-Jul-22	31,500.00
30-Jun-22	BRUDELTY AGENCIES	11-Jul-22	31,500.00
30-Jun-22	BASEMENT CONTRACTORS	11-Jul-22	31,500.00
30-Jun-22	STEPHENE ONGIRI	11-Jul-22	31,500.00
30-Jun-22	ACCESSNET COMMUNICATIONS LTD	11-Jul-22	78,620.70
30-Jun-22	JULIUS GENGA	11-Jul-22	15,790.25
30-Jun-22	NATIONAL OIL CORPORATION OF KENYA	11-Jul-22	393,103.45
30-Jun-22	ABRAHAM ODEGI	11-Jul-22	240,000.00
30-Jun-22	KRA	12-Jul-22	6,465.50
30-Jun-22	KRA	12-Jul-22	1,750.00
30-Jun-22	KRA	12-Jul-22	3,500.00
30-Jun-22	KRA	12-Jul-22	3,500.00
30-Jun-22	KRA	12-Jul-22	3,500.00
30-Jun-22	KRA	12-Jul-22	1,750.00
30-Jun-22	KRA	12-Jul-22	1,750.00
30-Jun-22	KRA	12-Jul-22	1,750.00
30-Jun-22	KRA	12-Jul-22	43,156.20
30-Jun-22	KRA	12-Jul-22	43,156.20
30-Jun-22	KRA	12-Jul-22	43,156.20
30-Jun-22	VELINDA AKELLO	13-Jul-22	4,480.00
30-Jun-22	JACKLINE ATIENO ATIENO	13-Jul-22	2,800.00
30-Jun-22	ALLAN OTIENO	13-Jul-22	1,680.00
30-Jun-22	MACREEEN LAJA	13-Jul-22	1,200.00
30-Jun-22	RUTH RATEMO	13-Jul-22	1,680.00
30-Jun-22	ROSE AINDA	13-Jul-22	1,680.00
30-Jun-22	MIDNIGHT BELINDER OWINO	13-Jul-22	1,680.00
30-Jun-22	DANCUN RIAGA	13-Jul-22	2,800.00
30-Jun-22	ZACHARY NYALALO	13-Jul-22	1,680.00
30-Jun-22	CHRISPINE OGUTA	13-Jul-22	1,600.00
30-Jun-22	ARTHUR GOR	13-Jul-22	2,800.00
30-Jun-22	PEREZ AKINYI	13-Jul-22	1,600.00
30-Jun-22	ABRAHAM ODEGI	13-Jul-22	2,800.00
30-Jun-22	PETER ODERO ANDITI	13-Jul-22	5,600.00
30-Jun-22	ISAACK EDWIN OMOLLO	13-Jul-22	2,520.00
30-Jun-22	ZABLON OTIENDE	13-Jul-22	5,600.00
30-Jun-22	KENNEDY OKISE	13-Jul-22	2,800.00
30-Jun-22	HELLEN NGADI	13-Jul-22	2,800.00
30-Jun-22	WYCLIFE OWADE	13-Jul-22	4,480.00
30-Jun-22	JOSEPH OTIENO OWUOR	13-Jul-22	4,480.00
30-Jun-22	KEPHERS ONOKA	13-Jul-22	3,360.00
30-Jun-22	ROSE AKINYI BARAZA	13-Jul-22	2,800.00
30-Jun-22	LILIAN NYAMITA	13-Jul-22	2,800.00
30-Jun-22	KENNETH OTIENO OPIYO	13-Jul-22	4,480.00
30-Jun-22	DAVID OCHIENG OTIENO	13-Jul-22	3,360.00
30-Jun-22	ANNABELLE WABUGE	13-Jul-22	5,600.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

30-Jun-22	ROSELYN AWUOR	13-Jul-22	3,360.00
30-Jun-22	RAILWAYS WARD	13-Jul-22	30,000.00
30-Jun-22	NYALENDA A WARD	13-Jul-22	30,000.00
30-Jun-22	EAST SEME WARD	13-Jul-22	30,000.00
30-Jun-22	KOLWA EAST WARD	13-Jul-22	30,000.00
30-Jun-22	KISUMU COUNTY CAR AND MORTGAGE FUND ACCOUNT	13-Jul-22	120,000.00
30-Jun-22	RISPER WAYUA	13-Jul-22	37,600.00
30-Jun-22	NORTH KISUMU WARD	13-Jul-22	30,000.00
30-Jun-22	KONDELE WARD	13-Jul-22	30,000.00
30-Jun-22	MARKET/MILIMANI WARD	13-Jul-22	30,000.00
30-Jun-22	MANYATTA B WARD	13-Jul-22	30,000.00
30-Jun-22	KALOLENI/SHAURIMOYO WARD	13-Jul-22	30,000.00
30-Jun-22	WEST SEME WARD	13-Jul-22	30,000.00
30-Jun-22	SOUTH WEST NYAKACH WARD	13-Jul-22	30,000.00
30-Jun-22	KOBURA WARD	13-Jul-22	30,000.00
30-Jun-22	NYALENDA B WARD	13-Jul-22	30,000.00
30-Jun-22	MASOGO/NYANGOMA WARD	13-Jul-22	30,000.00
30-Jun-22	NORTH SEME WARD	13-Jul-22	36,410.00
30-Jun-22	LAW SOCIETY OF KENYA	13-Jul-22	16,560.00
30-Jun-22	WEST NYAKACH WARD	13-Jul-22	30,000.00
30-Jun-22	NORTH WEST KISUMU WARD	13-Jul-22	30,000.00
30-Jun-22	SOUTH WEST KISUMU WARD	13-Jul-22	30,000.00
30-Jun-22	WEST KISUMU WARD	13-Jul-22	30,000.00
30-Jun-22	OMBEDI WARD	13-Jul-22	30,000.00
30-Jun-22	KISUMU COUNTY CAR AND MORTGAGE FUND ACCOUNT	13-Jul-22	3,060,000.00
30-Jun-22	AHERO WARD	13-Jul-22	30,000.00
30-Jun-22	KABONYO/KANYAGWAL WARD	13-Jul-22	30,000.00
30-Jun-22	SOUTH EAST NYAKACH WARD	13-Jul-22	30,000.00
30-Jun-22	KAJULU WARD	13-Jul-22	30,000.00
30-Jun-22	KOLWA CENTRAL WARD	13-Jul-22	30,000.00
30-Jun-22	NORTH NYAKACH WARD	13-Jul-22	30,000.00
30-Jun-22	ROSELINE ACHIENG OLOO	13-Jul-22	10,000.00
30-Jun-22	NYALENDA B WARD	13-Jul-22	26,410.00
30-Jun-22	EAST SEME WARD	13-Jul-22	36,410.00
30-Jun-22	PETER ODERO ANDITI	13-Jul-22	56,500.00
30-Jun-22	GEOFREY CHEROSE	13-Jul-22	56,500.00
30-Jun-22	CENTRAL KISUMU WARD	13-Jul-22	30,000.00
30-Jun-22	MUHORONI WARD	13-Jul-22	30,000.00
30-Jun-22	CHEMELIL/TAMU WARD	13-Jul-22	30,000.00
30-Jun-22	MIWANI WARD	13-Jul-22	30,000.00
30-Jun-22	SOUTH WEST NYAKACH WARD	13-Jul-22	36,410.00
30-Jun-22	NORTH WEST KISUMU WARD	13-Jul-22	36,410.00
30-Jun-22	MIWANI WARD	13-Jul-22	36,410.00
30-Jun-22	MIWANI WARD	13-Jul-22	36,410.00
30-Jun-22	SETH MOCHACHE	13-Jul-22	33,400.00
30-Jun-22	CENTRAL NYAKACH WARD	13-Jul-22	30,000.00
30-Jun-22	KEBOVIN GENERAL SUPPLIES	13-Jul-22	368,534.50
30-Jun-22	BRUDELY AGENCIES	13-Jul-22	15,750.00
30-Jun-22	HILBENJ INVESTMENTS	13-Jul-22	31,500.00
30-Jun-22	BEJOY ENTERPRISES	13-Jul-22	31,500.00

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2022**

30-Jun-22	FLAVEMART ENTERPRISES	13-Jul-22	31,500.00
30-Jun-22	HILBENJ INVESTMENTS	13-Jul-22	15,750.00
30-Jun-22	HILBENJ INVESTMENTS	13-Jul-22	15,750.00
30-Jun-22	LEKENYANAM ENTREPRISES LTD	13-Jul-22	15,750.00
30-Jun-22	CENTRAL NYAKACH WARD	13-Jul-22	36,410.00
30-Jun-22	CENTRAL NYAKACH WARD	13-Jul-22	36,410.00
30-Jun-22	SOUTH WEST KISUMU WARD	13-Jul-22	36,410.00
30-Jun-22	SOUTH EAST NYAKACH WARD	13-Jul-22	36,410.00
30-Jun-22	SOUTH EAST NYAKACH WARD	13-Jul-22	36,410.00
30-Jun-22	OMBHEYI WARD	13-Jul-22	36,410.00
30-Jun-22	OMBHEYI WARD	13-Jul-22	36,410.00
30-Jun-22	SOUTH WEST KISUMU WARD	13-Jul-22	36,410.00
30-Jun-22	MASOGO/NYANGOMA WARD	13-Jul-22	36,410.00
30-Jun-22	SOUTH WEST NYAKACH WARD	13-Jul-22	36,410.00
30-Jun-22	JOICE ANASTACIA AMOLO	13-Jul-22	10,000.00
30-Jun-22	LUCY AKINYI SANDE	13-Jul-22	10,000.00
30-Jun-22	DANIEL MACHIMBO	13-Jul-22	10,000.00
30-Jun-22	BENARD JUMA	13-Jul-22	10,000.00
30-Jun-22	JUDITH ACHIENG AWUOR	13-Jul-22	10,000.00
30-Jun-22	SYLVIA MARUTI	13-Jul-22	10,000.00
30-Jun-22	LUCY OCHIENG ODUOR	13-Jul-22	10,000.00
30-Jun-22	GEORGE OTIENO OGUOK	13-Jul-22	10,000.00
30-Jun-22	JACK ONYANGO ODONGO	13-Jul-22	10,000.00
30-Jun-22	ESTHER AKINYI OLANGO	13-Jul-22	10,000.00
30-Jun-22	EAST KANO/WAWIDHI WARD	13-Jul-22	30,000.00
30-Jun-22	NORTH SEME WARD	13-Jul-22	30,000.00
30-Jun-22	AWASI WARD	13-Jul-22	30,000.00
30-Jun-22	MIGOSI WARD	13-Jul-22	30,000.00
30-Jun-22	VIVIAN AKINYI OLUOCH	13-Jul-22	10,000.00
30-Jun-22	DAMARIS AKINYI	13-Jul-22	10,000.00
30-Jun-22	EDWIN AMONDI	13-Jul-22	1,200.00
30-Jun-22	BRENDA CHASI	13-Jul-22	1,600.00
30-Jun-22	RODJAS WAGUDE	13-Jul-22	1,600.00
30-Jun-22	NAOMI KEMUMIA	13-Jul-22	1,600.00
30-Jun-22	GORDON NYAMBERE	13-Jul-22	1,680.00
30-Jun-22	MOSES ORWA	13-Jul-22	1,680.00
30-Jun-22	ZACHARY AGOLA	13-Jul-22	1,680.00
30-Jun-22	ISAACK NYAKOYO	13-Jul-22	1,680.00
30-Jun-22	SETH MOCHACHE	13-Jul-22	1,680.00
30-Jun-22	OLGA OWANO	13-Jul-22	1,680.00
30-Jun-22	AUSTINE NYAMWAYA	13-Jul-22	1,680.00
30-Jun-22	HARMAN MOSES	13-Jul-22	1,680.00
30-Jun-22	ELIZABETH AYIECHO	13-Jul-22	1,680.00
30-Jun-22	MARTHA ADHIAMBO	13-Jul-22	1,680.00
30-Jun-22	BENARD ABUODHA	13-Jul-22	1,680.00
30-Jun-22	DOMINIC MUINDE	13-Jul-22	2,800.00
30-Jun-22	DENNIS OGOLA	13-Jul-22	2,800.00
30-Jun-22	RISPER WAYUA	13-Jul-22	2,800.00
30-Jun-22	SILAS KAPESA	13-Jul-22	2,800.00
30-Jun-22	MASOGO/NYANGOMA WARD	13-Jul-22	36,410.00
30-Jun-22	LUDIA GHATI	13-Jul-22	2,800.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022


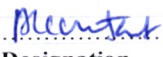

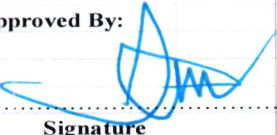

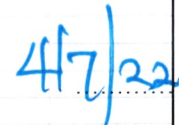
30-Jun-22	JARED OMUNYIN	13-Jul-22	2,800.00
30-Jun-22	FANUEL OKODE	13-Jul-22	2,800.00
30-Jun-22	JESCA AUMA	13-Jul-22	2,800.00
30-Jun-22	BILL OTIENO	13-Jul-22	2,800.00
30-Jun-22	ZACHARY OGUTU	13-Jul-22	2,800.00
30-Jun-22	HEZEKIAH LAGO	13-Jul-22	2,800.00
30-Jun-22	WILLIAM OGADA	13-Jul-22	2,800.00
30-Jun-22	EDWARD ODANGA	13-Jul-22	2,800.00
30-Jun-22	GEOFRY OMOLO	13-Jul-22	2,800.00
30-Jun-22	FAITH JUDITH	13-Jul-22	3,360.00
30-Jun-22	DAVID AYIEKO	13-Jul-22	4,480.00
30-Jun-22	EVANS OLONDE	13-Jul-22	4,500.00
30-Jun-22	LILIAN NYAMITA	13-Jul-22	10,000.00
30-Jun-22	ESTHER AKINYI OLANGO	13-Jul-22	18,910.00
30-Jun-22	CENTRAL SEME WARD	13-Jul-22	30,000.00
30-Jun-22	KENNEDY OLIECH	13-Jul-22	50,000.00
30-Jun-22	ABRAHAM ODEGI	13-Jul-22	240,000.00
30-Jun-22	LOCAL AUTHORITY PROVIDENT FUND	13-Jul-22	243,520.50
30-Jun-22	ABRAHAM ODEGI	13-Jul-22	248,000.00
30-Jun-22	ABRAHAM ODEGI	13-Jul-22	248,000.00
30-Jun-22	CENTRAL KISUMU WARD	14-Jul-22	36,410.00
30-Jun-22	NORTH KISUMU WARD	14-Jul-22	36,410.00
30-Jun-22	NORTH KISUMU WARD	14-Jul-22	36,410.00
30-Jun-22	CENTRAL SEME WARD	14-Jul-22	36,410.00
30-Jun-22	CENTRAL SEME WARD	14-Jul-22	36,410.00
30-Jun-22	CENTRAL KISUMU WARD	14-Jul-22	36,410.00
30-Jun-22	EAST SEME WARD	14-Jul-22	36,410.00
30-Jun-22	EAST SEME WARD	14-Jul-22	36,410.00
30-Jun-22	MUHORONI WARD	14-Jul-22	36,410.00
30-Jun-22	MUHORONI WARD	14-Jul-22	36,410.00
30-Jun-22	DAVID AYIEKO	14-Jul-22	76,200.00
30-Jun-22	FAMILY BANK SUSPENSE ACCOUNT	14-Jul-22	5,000,000.00
30-Jun-22	KRA	14-Jul-22	59.80
30-Jun-22	KRA	14-Jul-22	4,612.55
30-Jun-22	KRA	14-Jul-22	7,377.40
30-Jun-22	KRA	14-Jul-22	13,376.45
30-Jun-22	MIGOSI WARD	15-Jul-22	36,410.00
30-Jun-22	MIGOSI WARD	15-Jul-22	36,410.00
30-Jun-22	NYALENDA B WARD	15-Jul-22	36,410.00
30-Jun-22	NYALENDA B WARD	15-Jul-22	36,410.00
30-Jun-22	NYALENDA B WARD	15-Jul-22	26,410.00
30-Jun-22	ISAACK NYAKOYO	15-Jul-22	49,500.00
30-Jun-22	COUNTY ASSEMBLY OF KISUMU	15-Jul-22	46,086.00
30-Jun-22	NYALENDA B WARD	15-Jul-22	36,410.00
30-Jun-22	EAST KANO/WAWIDHI WARD	18-Jul-22	36,410.00
30-Jun-22	EAST KANO/WAWIDHI WARD	18-Jul-22	36,410.00
TOTAL			63,418,192.35

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2022

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
CASHBOOK DATE	DETAILS	CLEARANCE DATE	AMOUNT
30-Jun-22			36,600,548.00
	TOTAL		36,600,548.00

ANNEX 8 – 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 JUNE 2022			
	SHS.	SHS.	SHS.
Balance as per Bank Certificate			2,930.96
Less:			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	48,625.00		48,625.00
2. Receipts in Bank Statement not yet recorded in Cash Book ..	0.00		
Add:			
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in Cash Book not yet recorded in Bank Statement ..	46,086.00		46,086.00
Bank Balance as per Cash Book			391.96
Prepared By:			
			
Signature		Designation	
Approved By:			
			
Signature		Designation	
1. PAYMENT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
CASHBOOK DATE	PA YEE	CLEARANCE DATE	AMOUNT
30-Jun-22	KCB	5-Jul-22	1,065.00
30-Jun-22	KCB	19-Jul-22	60.00
30-Jun-22		19-Jul-22	47,500.00
		TOTAL	48,625.00
4. Receipts in Cash Book not yet recorded in bank statement			
CASHBOOK DATE		CLEARANCE DATE	AMOUNT
30-Jun-22	FROM CBK	15-Jul-22	48,086.00
		TOTAL	48,086.00

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2022

ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT CBK DEVELOPMENT ACCOUNT


REPUBLIC OF KENYA
 COUNTY ASSEMBLY OF KISUMU


F.O 30

BANK RECONCILIATION
 ACCOUNT NO: 1000194758
 as at 30 JUNE 2022

	SHS.	SHS.	SHS.
Balance as per Bank Certificate			0.00
Less:			
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..			-
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 ..	0.00		-
Bank Balance as per Cash Book			-

Prepared By:


 Name



 Signature

 Accusant
 Designation

 4/7/22
 Date

Approved By:

FELIX OJIUOR
 Name


 Signature

 PFO
 Designation

 4/7/22
 Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
CASHBOOK DATE	PAYEE	CLEARANCE DATE	AMOUNT
		TOTAL	0.00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
CASHBOOK DATE	DETAILS	CLEARANCE DATE	AMOUNT
		TOTAL	0.00

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